

DEPARTMENT OF THE INTERIOR

LAND AND MINERALS MANAGEMENT

BUREAU OF LAND MANAGEMENT

The Bureau of Land Management (BLM) is charged with the multiple use management of natural resources on approximately 245 million acres of surface estate of public land, about one-eighth of the land in the United States. The BLM also administers approximately 700 million acres of on-shore Federal mineral estate underlying the BLM and other surface ownerships. In addition, the BLM has trust responsibilities on 59 million acres of Indian trust lands for mineral operations and cadastral (land) surveys. The lands managed by the BLM provide important natural resources, recreational and scenic values to the American people, as well as resource commodities and revenue to the Federal Government, States, and counties. It is the mission of the BLM to sustain the health, diversity, and productivity of the public lands for the use and enjoyment of present and future generations.

Federal Funds

MANAGEMENT OF LANDS AND RESOURCES

For necessary expenses for protection, use, improvement, development, disposal, cadastral surveying, classification, acquisition of easements and other interests in lands, and performance of other functions, including maintenance of facilities, as authorized by law, in the management of lands and their resources under the jurisdiction of the Bureau of Land Management, including the general administration of the Bureau, and assessment of mineral potential of public lands pursuant to section 1010(a) of the Alaska Interest Lands Conservation Act, Public Law 96-487 (16 U.S.C. 3150(a)), \$830,900,000, to remain available until September 30, 2028; of which \$31,386,000 for annual maintenance and deferred maintenance programs and \$106,769,000 for the wild horse and burro program, as authorized by the Wild Free-Roaming Horses and Burros Act, Public Law 92-195, as amended (16 U.S.C. 1331 et seq.), shall remain available until expended: Provided, That amounts in the fee account of the BLM Permit Processing Improvement Fund may be used for any bureau-related expenses associated with the processing of oil and gas applications for permits to drill and related use of authorizations: Provided further, That of the amounts made available under this heading, up to \$1,000,000 may be made available for the purposes described in section 122(e)(1)(A) of the Department of the Interior, Environment, and Related Agencies Appropriations Act, division G of Public Law 115-31 (43 U.S.C. 1748c(e)(1)(A)): Provided further, That of the amounts made available under this heading, not to exceed \$15,000 may be for official reception and representation expenses.

In addition, \$42,696,000 is for Mining Law Administration program operations, including the cost of administering the mining claim fee program, to remain available until expended, to be reduced by amounts collected by the Bureau and credited to this appropriation from mining claim maintenance fees and location fees that are hereby authorized for fiscal year 2027, so as to result in a final appropriation estimated at not more than \$830,900,000, and \$2,000,000, to remain available until expended, from communication site rental fees established by the Bureau for the cost of administering communication site activities.

Program and Financing (in millions of dollars)

Identification code 014-1109-0-1-302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0005 2022 Inflation Reduction Act (P.L. 117-169)	131	132	138
0011 Land resources	249	220	220
0014 Recreation management	72	70	70
0015 Energy and minerals	197	208	208
0016 Realty and ownership management	99	89	89
0017 Resource protection	147	130	130
0018 Transportation and facilities maintenance	58	50	50
0020 Workforce and organizational support	199	140	140
0021 Aquatic resources management	54	50	50
0022 Wildlife habitat management	138	100	100
0030 National Monuments and NCA	54	45	45
0799 Total direct obligations	1,398	1,234	1,240
0801 Management of Lands and Resources (Reimbursable)	25	25	25
0802 Communication site rental fees (R)	2	2	2
0803 Mining law administration (R)	41	47	47

0805 Cadastral reimbursable program	6	6	6
0899 Total reimbursable obligations	74	80	80
0900 Total new obligations, unexpired accounts	1,472	1,314	1,320
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	315	321	409
1001 Discretionary unobligated balance brought fwd, Oct 1	169	292	.....
1011 Unobligated balance transfer from other acct [047-0616]	2	.....	.....
1020 Adjustment of unobligated bal brought forward, Oct 1	-11	.....	.....
1021 Recoveries of prior year unpaid obligations	46	45	45
1070 Unobligated balance (total)	352	366	454
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,353	1,260	831
Spending authority from offsetting collections, discretionary:			
1700 Offsetting collections (Mining law and Comm Sites)	44	43	40
1700 Offsetting collections (Economy Act)	27	32	32
1701 Change in uncollected payments, Federal sources	-6	.....	.....
1750 Spending auth from offsetting collections, disc (total)	65	75	72
Spending authority from offsetting collections, mandatory:			
1800 Collected	1	22	.....
1801 Change in uncollected payments, Federal sources	22	.....	.....
1850 Spending auth from offsetting collections, mand (total)	23	22	.....
1900 Budget authority (total)	1,441	1,357	903
1930 Total budgetary resources available	1,793	1,723	1,357
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	321	409	37
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	856	745	623
3010 New obligations, unexpired accounts	1,472	1,314	1,320
3020 Outlays (gross)	-1,519	-1,391	-1,480
3040 Recoveries of prior year unpaid obligations, unexpired	-46	-45	-45
3041 Recoveries of prior year unpaid obligations, expired	-18	.....	.....
3050 Unpaid obligations, end of year	745	623	418
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-45	-61	-61
3070 Change in uncollected pymts, Fed sources, unexpired	-16	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-61	-61	-61
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	811	684	562
3200 Obligated balance, end of year	684	562	357
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,418	1,335	903
Outlays, gross:			
4010 Outlays from new discretionary authority	854	899	604
4011 Outlays from discretionary balances	568	470	876
4020 Outlays, gross (total)	1,422	1,369	1,480
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-27	-32	-32
4033 Non-Federal sources	-44	-43	-40
4040 Offsets against gross budget authority and outlays (total)	-71	-75	-72
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	6	.....	.....
4070 Budget authority, net (discretionary)	1,353	1,260	831
4080 Outlays, net (discretionary)	1,351	1,294	1,408
Mandatory:			
4090 Budget authority, gross	23	22	.....
Outlays, gross:			
4100 Outlays from new mandatory authority .....	.....	22	.....
4101 Outlays from mandatory balances	97	.....	.....
4110 Outlays, gross (total)	97	22	.....
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-1	-22	.....
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	-22	.....	.....
4160 Budget authority, net (mandatory) .....	.....	.....	.....
4170 Outlays, net (mandatory)	96	.....	.....
4180 Budget authority, net (total)	1,353	1,260	831

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

Identification code 014-1109-0-1-302	2025 actual	2026 est.	2027 est.
4190 Outlays, net (total)	1,447	1,294	1,408
Memorandum (non-add) entries:			
5090 Unexpired unavailable balance, SOY: Offsetting collections	4	4	4
5092 Unexpired unavailable balance, EOY: Offsetting collections	4	4	4

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

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

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

Energy and minerals management.—Provides for the management of: onshore oil, gas, coal and geothermal energy; other leasable minerals and mineral materials activities; and the administration of encumbrances on the mineral estate on Federal and Indian lands. These programs also address needed remediation and reclamation of abandoned or orphaned oil and gas wells on BLM lands. The 2027 Budget continues to fund oil and gas management activities through a combination of direct appropriations and permanent appropriations authorized by the National Defense Authorization Act of 2015.

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

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

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

Transportation and facilities management.—Provides for construction and maintenance of administrative and recreation sites, roads, trails, bridges and dams, including compliance with building codes and standards and environmental protection requirements. These funds allow for the systematic management of facilities with critical health and safety concerns, and ensure the protection of natural resources. The Bureau of Land Management funds all construction and deferred maintenance projects from this activity, including those on the Oregon and California grant lands.

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

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

Mining law administration.—Provides for exploration and development of minerals on public lands pursuant to the General Mining Law of 1872, including validity examinations, patent application reviews, enforcement

of environmental and bonding requirements, and recordation of mining claims. Program costs are expected to be fully offset by claim maintenance and other fees in 2027.

Object Classification (in millions of dollars)

Identification code 014-1109-0-1-302	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	501	444	450
11.3 Other than full-time permanent	7	5	5
11.5 Other personnel compensation	27	24	24
11.9 Total personnel compensation	535	473	479
12.1 Civilian personnel benefits	167	150	150
13.0 Benefits for former personnel	1	1	1
21.0 Travel and transportation of persons	11	11	11
22.0 Transportation of things	4	3	3
23.1 Rental payments to GSA	40	41	41
23.2 Rental payments to others	24	25	25
23.3 Communications, utilities, and miscellaneous charges	22	23	23
24.0 Printing and reproduction	2	2	2
25.1 Advisory and assistance services	20	15	15
25.2 Other services from non-Federal sources	191	133	133
25.3 Other goods and services from Federal sources	176	190	190
25.4 Operation and maintenance of facilities	11	11	11
25.5 Research and development contracts	1		
25.7 Operation and maintenance of equipment	61	50	50
26.0 Supplies and materials	20	15	15
31.0 Equipment	8	5	5
32.0 Land and structures	15	15	15
41.0 Grants, subsidies, and contributions	86	70	70
42.0 Insurance claims and indemnities	3	1	1
99.0 Direct obligations	1,398	1,234	1,240
99.0 Reimbursable obligations	74	80	80
99.9 Total new obligations, unexpired accounts	1,472	1,314	1,320

Employment Summary

Identification code 014-1109-0-1-302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	5,059	4,873	3,875
2001 Reimbursable civilian full-time equivalent employment	330	334	334
3001 Allocation account civilian full-time equivalent employment	2,778	1,199	71

OREGON AND CALIFORNIA GRANT LANDS

For expenses necessary for management, protection, and development of resources and for construction, operation, and maintenance of access roads, reforestation, and other improvements on the reverted Oregon and California Railroad grant lands, on other Federal lands in the Oregon and California land-grant counties of Oregon, and on adjacent rights-of-way; and acquisition of lands or interests therein, with the written support of the state and applicable local governments, including existing connecting roads on or adjacent to such grant lands; \$65,798,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 014-1116-0-1-302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0004 Western Oregon Resource Management	108	108	60
0005 Western Oregon Data Systems Operation & Management	1	1	1
0007 Western Oregon Transportation and Facilities Maintenance	11	11	6
0900 Total new obligations, unexpired accounts	120	120	67
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	6	5
1021 Recoveries of prior year unpaid obligations	7	3	3
1070 Unobligated balance (total)	10	9	8
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	116	116	66
1930 Total budgetary resources available	126	125	74
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	6	5	7

Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	57	48	72
3010	New obligations, unexpired accounts	120	120	67
3020	Outlays (gross)	-122	-93	-77
3040	Recoveries of prior year unpaid obligations, unexpired	-7	-3	-3
3050	Unpaid obligations, end of year	48	72	59
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	57	48	72
3200	Obligated balance, end of year	48	72	59
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	116	116	66
Outlays, gross:				
4010	Outlays from new discretionary authority	85	90	51
4011	Outlays from discretionary balances	37	3	26
4020	Outlays, gross (total)	122	93	77
4180	Budget authority, net (total)	116	116	66
4190	Outlays, net (total)	122	93	77

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

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

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

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

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

Object Classification (in millions of dollars)

Identification code 014-1116-0-1-302	2025 actual	2026 est.	2027 est.	
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	50	48	37
11.3	Other than full-time permanent	3	3	3
11.5	Other personnel compensation	2	2	2
11.9	Total personnel compensation	55	53	42
12.1	Civilian personnel benefits	17	17	8
21.0	Travel and transportation of persons	1	1	.....
23.2	Rental payments to others	1	1	1
23.3	Communications, utilities, and miscellaneous charges	4	4	4
25.1	Advisory and assistance services	7	7	2
25.2	Other services from non-Federal sources	13	14	3
25.3	Other goods and services from Federal sources	13	14	2
25.4	Operation and maintenance of facilities	1	1	1
25.7	Operation and maintenance of equipment	2	2	1
26.0	Supplies and materials	2	2	1
31.0	Equipment	2	2	1
41.0	Grants, subsidies, and contributions	2	2	1
99.9	Total new obligations, unexpired accounts	120	120	67

Employment Summary

Identification code 014-1116-0-1-302	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment	526	526	500

ABANDONED WELL REMEDIATION FUND

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

LWCF LAND ACQUISITION

Program and Financing (in millions of dollars)

Identification code 014-5033-0-2-302	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0001	Land acquisition	43	45	45
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	183	214	235
1001	Discretionary unobligated balance brought fwd, Oct 1	26	23	.....
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund)	74	66	58
1203	Appropriation (previously unavailable)(special or trust)	4	4	4
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-4	-4	-3
1260	Appropriations, mandatory (total)	74	66	59
1900	Budget authority (total)	74	66	59
1930	Total budgetary resources available	257	280	294
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	214	235	249
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	15	4	33
3010	New obligations, unexpired accounts	43	45	45
3020	Outlays (gross)	-54	-16	-22
3050	Unpaid obligations, end of year	4	33	56
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	15	4	33
3200	Obligated balance, end of year	4	33	56
Budget authority and outlays, net:				
Discretionary:				
Outlays, gross:				
4011	Outlays from discretionary balances	3	3	3
Mandatory:				
4090	Budget authority, gross	74	66	59
Outlays, gross:				
4100	Outlays from new mandatory authority .....	.....	13	12
4101	Outlays from mandatory balances	51	.....	7
4110	Outlays, gross (total)	51	13	19
4180	Budget authority, net (total)	74	66	59
4190	Outlays, net (total)	54	16	22

This appropriation of permanent funding derived from the Land and Water Conservation Fund provides for the acquisition of lands or interests in lands, by purchase, easement or exchange, when necessary for public access and recreation use, preservation of open space, resource protection, and/or other purposes related to the management of public lands. The land acquisition program will focus on acquisition of high-priority inholdings and public access from willing sellers.

LWCF LAND ACQUISITION—Continued
Object Classification (in millions of dollars)

Identification code 014-5033-0-2-302	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	3	3	3
12.1 Civilian personnel benefits	1	1	1
25.2 Other services from non-Federal sources	2	2	2
25.7 Operation and maintenance of equipment	1	1	1
32.0 Land and structures	36	38	38
99.9 Total new obligations, unexpired accounts	43	45	45

Employment Summary

Identification code 014-5033-0-2-302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	32	30	30

RANGE IMPROVEMENTS

For rehabilitation, protection, and acquisition of lands and interests therein, and improvement of Federal rangelands pursuant to section 401 of the Federal Land Policy and Management Act of 1976, Public Law 94-579, as amended (43 U.S.C. 1751), notwithstanding any other Act, sums equal to 50 percent of all moneys received during the prior fiscal year under sections 3 and 15 of the Taylor Grazing Act, as amended (43 U.S.C. 315b, 315m) and the amount designated for range improvements from grazing fees and mineral leasing receipts from Bankhead-Jones lands transferred to the Department of the Interior pursuant to law, but not less than \$10,000,000, to remain available until expended: Provided, That not to exceed \$600,000 shall be available for administrative expenses.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-5132-0-2-302	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	9	8	10
0198 Reconciliation adjustment	-2		
0199 Balance, start of year	7	8	10
Receipts:			
Current law:			
1130 Grazing Fees for Range Improvements, Taylor Grazing Act, As Amended	7	8	8
2000 Total: Balances and receipts	14	16	18
Appropriations:			
Current law:			
2101 Range Improvements	-7	-7	-7
2132 Range Improvements	1	1	1
2199 Total current law appropriations	-6	-6	-6
2999 Total appropriations	-6	-6	-6
5099 Balance, end of year	8	10	12

Program and Financing (in millions of dollars)

Identification code 014-5132-0-2-302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Public Lands Improvements	7	8	8
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	19	21	22
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation (General Fund)	3	3	3
1201 Appropriation (special or trust fund)	7	7	7
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-1	-1	-1
1260 Appropriations, mandatory (total)	9	9	9
1930 Total budgetary resources available	28	30	31
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	21	22	23

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	5	4	2
3010 New obligations, unexpired accounts	7	8	8
3020 Outlays (gross)	-8	-10	-10
3050 Unpaid obligations, end of year	4	2	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	5	4	2
3200 Obligated balance, end of year	4	2	

Budget authority and outlays, net:

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

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

Object Classification (in millions of dollars)

Identification code 014-5132-0-2-302	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	1	1	1
12.1 Civilian personnel benefits	1	1	1
25.2 Other services from non-Federal sources	1	1	1
26.0 Supplies and materials	2	3	3
32.0 Land and structures	1	1	1
41.0 Grants, subsidies, and contributions	1	1	1
99.9 Total new obligations, unexpired accounts	7	8	8

Employment Summary

Identification code 014-5132-0-2-302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	18	20	18

SERVICE CHARGES, DEPOSITS, AND FORFEITURES

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

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-5017-0-2-302	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			

Receipts:				
Current law:				
1130	Service Charges, Deposits, and Forfeitures, BLM	47	35	41
2000	Total: Balances and receipts	47	35	41
Appropriations:				
Current law:				
2101	Service Charges, Deposits, and Forfeitures	-47	-35	-41
5099	Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 014-5017-0-2-302	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0001	Right-of-way processing	21	26	30
0004	Energy and minerals cost recovery	3	3	3
0005	Wild horse and burro cost recover	2	1	1
0006	Repair of damaged lands	20	21	21
0007	Cost recoverable realty	1	1	1
0008	Recreation cost recovery	4	4	4
0009	Copy fees	1	1	1
0011	Trans Alaska Pipeline Authority	2	2	2
0900	Total new obligations, unexpired accounts	54	59	63

Budgetary resources:

Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	143	137	113
1021	Recoveries of prior year unpaid obligations	1		
1070	Unobligated balance (total)	144	137	113
Budget authority:				
Appropriations, discretionary:				
1101	Appropriation (special or trust)	47	35	41
1930	Total budgetary resources available	191	172	154
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	137	113	91

Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	20	25	52
3010	New obligations, unexpired accounts	54	59	63
3020	Outlays (gross)	-48	-32	-29
3040	Recoveries of prior year unpaid obligations, unexpired	-1		
3050	Unpaid obligations, end of year	25	52	86
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	20	25	52
3200	Obligated balance, end of year	25	52	86

Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross	47	35	41
Outlays, gross:				
4010	Outlays from new discretionary authority	12	10	11
4011	Outlays from discretionary balances	36	22	18
4020	Outlays, gross (total)	48	32	29
4180	Budget authority, net (total)	47	35	41
4190	Outlays, net (total)	48	32	29

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

Object Classification (in millions of dollars)

Identification code 014-5017-0-2-302	2025 actual	2026 est.	2027 est.	
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	18	19	20
11.5	Other personnel compensation	2	2	2
11.9	Total personnel compensation	20	21	22
12.1	Civilian personnel benefits	6	6	6
21.0	Travel and transportation of persons	1	1	1
25.1	Advisory and assistance services	1	1	1
25.2	Other services from non-Federal sources	12	14	15
25.3	Other goods and services from Federal sources	5	5	5
25.7	Operation and maintenance of equipment	1	1	1
26.0	Supplies and materials	1	1	1
41.0	Grants, subsidies, and contributions	7	9	11
99.9	Total new obligations, unexpired accounts	54	59	63

Employment Summary

Identification code 014-5017-0-2-302	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment	188	152	152

PERMANENT OPERATING FUNDS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-9926-0-2-302	2025 actual	2026 est.	2027 est.	
0100	Balance, start of year	77	81	81
0198	Reconciliation adjustment	5		
0199	Balance, start of year	82	81	81
Receipts:				
Current law:				
1130	Deposits for Road Maintenance and Reconstruction	4	4	4
1130	Rents and Charges for Quarters, Bureau of Land Management, Interior	1	1	1
1130	Forest Ecosystem Health and Recovery, Disposal of Salvage Timber	8	16	16
1130	Land Sales, Southern Nevada Public Land Management	144	58	58
1130	Timber Sale Pipeline Restoration Fund	2	4	4
1130	Surplus Land Sales, Federal Land Disposal Account	1		
1130	Recreation Enhancement Fee, BLM	32	33	34
1130	Rent from Mineral Leases, Permit Processing Improvement Fund	4	5	5
1130	Oil and Gas Permit Processing Fee - 85%	50	55	56
1140	Earnings on Investments, Southern Nevada Public Land Management	82	64	56
1140	Interest, Lincoln County Land Act Land Sales	1	1	3
1198	Rounding adjustment	1		
1199	Total current law receipts	330	241	237
1999	Total receipts	330	241	237
2000	Total: Balances and receipts	412	322	318
Appropriations:				
Current law:				
2101	Permanent Operating Funds	-33	-33	-34
2101	Permanent Operating Funds	-8	-16	-16
2101	Permanent Operating Funds	-4	-4	-4
2101	Permanent Operating Funds	-4	-4	-4
2101	Permanent Operating Funds	-144	-58	-58
2101	Permanent Operating Funds	-82	-64	-56
2101	Permanent Operating Funds	-54	-55	-56
2101	Permanent Operating Funds	-1	-1	-1
2101	Permanent Operating Funds	-2	-1	-3
2101	Permanent Operating Funds			-1
2103	Permanent Operating Funds	-17	-17	-12
2132	Permanent Operating Funds	17	12	11
2198	Rounding adjustment	2		
2199	Total current law appropriations	-330	-241	-234
2999	Total appropriations	-330	-241	-234
5098	Rounding adjustment	-1		
5099	Balance, end of year	81	81	84

PERMANENT OPERATING FUNDS—Continued

Program and Financing (in millions of dollars)

Identification code 014–9926–0–2–302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Forest ecosystem health and recovery fund	30	28	28
0002 Recreation fee demonstration	31	32	34
0003 Expenses, road maintenance deposits	4	4	4
0004 Timber sale pipeline restoration fund	4	4	4
0005 Southern Nevada public land sales (85)	40	32	30
0008 Lincoln County Lands Act	2	2	3
0013 Operation and maintenance of quarters	1	1	1
0014 Permit Processing Improvement Fund	63	65	65
0900 Total new obligations, unexpired accounts	175	168	169
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,698	1,852	1,925
1020 Adjustment of unobligated bal brought forward, Oct 1	-7		
1021 Recoveries of prior year unpaid obligations	4		
1070 Unobligated balance (total)	1,695	1,852	1,925
Budget authority:			
Appropriations, mandatory:			
1201 Recreation fee demonstration program	33	33	34
1201 Forest ecosystem health and recovery fund	8	16	16
1201 Timber sales pipeline restoration fund	4	4	4
1201 Expenses, road maintenance deposits	4	4	4
1201 S. Nevada public land management	144	58	58
1201 S. Nevada public land management-interest earned	82	64	56
1201 Permit processing improvement fund	54	55	56
1201 Operation and maintenance of quarters	1	1	1
1201 Lincoln County Lands Act	2	1	3
1201 White Pine County Special Account			1
1203 Appropriation (previously unavailable)(special or trust)	17	17	12
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-17	-12	-11
1260 Appropriations, mandatory (total)	332	241	234
1900 Budget authority (total)	332	241	234
1930 Total budgetary resources available	2,027	2,093	2,159
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1,852	1,925	1,990
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	445	436	311
3010 New obligations, unexpired accounts	175	168	169
3020 Outlays (gross)	-180	-293	-270
3040 Recoveries of prior year unpaid obligations, unexpired	-4		
3050 Unpaid obligations, end of year	436	311	210
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	445	436	311
3200 Obligated balance, end of year	436	311	210
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	332	241	234
Outlays, gross:			
4100 Outlays from new mandatory authority	9	57	55
4101 Outlays from mandatory balances	171	236	215
4110 Outlays, gross (total)	180	293	270
4180 Budget authority, net (total)	332	241	234
4190 Outlays, net (total)	180	293	270
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	1,787	1,809	1,831
5001 Total investments, EOY: Federal securities: Par value	1,809	1,831	1,853

Permanent operating funds accounts include:

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

Forest ecosystems health and recovery.—The Forest Ecosystems Health and Recovery Fund was established as a permanent appropriation in the

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

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

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

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

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

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

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

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

Leases from Naval Petroleum Reserve No 2.—The 2005 Energy Policy Act established this Fund for environmental investigation and restoration on that site located in Kern County, California. A portion of revenue from new leases on the site is authorized to be deposited to this account. In

2008, it was certified that sufficient funds had been collected to cover the cost of the cleanup and other expenses and no more deposits were to be made to the Fund. New revenue from site operations is distributed under the Mineral Leasing Act.

BLM Permit Processing Improvement Fund.—The 2005 Energy Policy Act, as amended by the National Defense Authorization Act for Fiscal Year 2015, established pilot offices to improve interagency coordination in processing onshore Federal oil and gas permits. Fifty-percent of the rents from non-geothermal onshore mineral leases are authorized to be deposited in this Fund and used to facilitate the BLM oil and gas permit processing in these pilot offices. In addition, in 2016 through 2027, fees collected for processing applications for permits to drill will be deposited to this Fund and available for Federal oil and gas permitting activities.

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

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

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

Silver Saddle Endowment Account.—The 2009 Omnibus Public Land Management Act, Public Law 111–11 (123 Stat. 1114), requires Carson City, Nevada to deposit twenty-five percent of the difference between what the Secretary of the Interior and the City paid for the 62-acre Bernhard parcel before the Secretary conveys the land to the City. Amounts deposited in the account shall be available to the Secretary, without further appropriation, for the oversight and enforcement of a certain conservation easement.

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

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

Object Classification (in millions of dollars)

Identification code 014–9926–0–2–302	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	61	65	63
11.3 Other than full-time permanent	2	2	2
11.5 Other personnel compensation	3	3	3
11.9 Total personnel compensation	66	70	68

12.1 Civilian personnel benefits	20	20	20
21.0 Travel and transportation of persons	2	2	2
23.3 Communications, utilities, and miscellaneous charges	1	1	1
25.1 Advisory and assistance services	1	1	1
25.2 Other services from non-Federal sources	39	35	38
25.3 Other goods and services from Federal sources	8	6	6
25.4 Operation and maintenance of facilities	3	3	3
25.7 Operation and maintenance of equipment	23	20	21
26.0 Supplies and materials	3	3	3
31.0 Equipment	1	1	1
32.0 Land and structures	3	3	2
41.0 Grants, subsidies, and contributions	5	3	3
99.9 Total new obligations, unexpired accounts	175	168	169

Employment Summary

Identification code 014–9926–0–2–302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	669	710	715

MISCELLANEOUS PERMANENT PAYMENT ACCOUNTS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–9921–0–2–999	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	134	161	161
0198 Reconciliation adjustment	1	.....	.....
0199 Balance, start of year	135	161	161
Receipts:			
Current law:			
1130 Receipts from Grazing, Etc., Public Lands outside Grazing Districts	1	1	1
1130 Receipts from Grazing, Etc., Public Lands within Grazing Districts	2	2	2
1130 Payments to States and Counties from Land Sales	1	9	9
1130 Sale of Public Lands and Materials	2	.....	.....
1130 Oregon and California Land-grant Fund	14	.....	.....
1130 Deposits, Oregon and California Grant Lands	27	29	33
1130 Coos Bay Wagon Road Grant Fund	1	.....	.....
1198 Rounding adjustment	-1	.....	.....
1199 Total current law receipts	47	41	45
1999 Total receipts	47	41	45
2000 Total: Balances and receipts	182	202	206
Appropriations:			
Current law:			
2101 Miscellaneous Permanent Payment Accounts	-1	-1	-1
2101 Miscellaneous Permanent Payment Accounts	-1	-1	-1
2101 Miscellaneous Permanent Payment Accounts	-2	-1	-2
2101 Miscellaneous Permanent Payment Accounts	-28	-29	-33
2101 Miscellaneous Permanent Payment Accounts .....	.....	-9	-9
2103 Miscellaneous Permanent Payment Accounts .....	.....	-2	-2
2132 Miscellaneous Permanent Payment Accounts	2	2	3
2198 Rounding adjustment	1	.....	.....
2199 Total current law appropriations	-29	-41	-45
2999 Total appropriations	-29	-41	-45
5098 Reconciliation adjustment	8	.....	.....
5099 Balance, end of year	161	161	161

Program and Financing (in millions of dollars)

Identification code 014–9921–0–2–999	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0003 Payment to O&C and CBWR Counties, Title II 5485	2	.....	.....
0004 From grazing fees, etc., public lands outside grazing districts 5016	1	1	1
0005 From grazing fees, etc., public lands within grazing districts 5032	1	1	1
0009 Proceeds from sales 5133	1	1	1
0013 Payments to State and Counties from Nevada Land Sales .....	.....	8	9
0014 Payments to O&C counties under 1937 statute	26	29	33
0015 Payments to CBWR counties under 1939 statute	1	1	1
0900 Total new obligations, unexpired accounts (object class 41.0)	32	41	46

MISCELLANEOUS PERMANENT PAYMENT ACCOUNTS—Continued
Program and Financing—Continued

Identification code 014-9921-0-2-999	2025 actual	2026 est.	2027 est.	
Budgetary resources:				
Unobligated balance:				
1000				
	Unobligated balance brought forward, Oct 1	16	15	15
1021	Recoveries of prior year unpaid obligations	1		
1070	Unobligated balance (total)	17	15	15
Budget authority:				
Appropriations, mandatory:				
1201	Proceeds of sales-payments to states	1	1	1
1201	Payments from grazing fees outside grazing districts	1	1	1
1201	Payments from grazing fees within grazing districts	2	1	2
1201	Payments to O&C Counties, Title I/III 5884	28	29	33
1201	Payments to State and Counties from Nevada Land Sales		9	9
1203	Appropriation (previously unavailable)(special or trust)		2	2
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-2	-2	-3
1260	Appropriations, mandatory (total)	30	41	45
1930	Total budgetary resources available	47	56	60
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	15	15	14
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	5	3	1
3010	New obligations, unexpired accounts	32	41	46
3020	Outlays (gross)	-33	-43	-44
3040	Recoveries of prior year unpaid obligations, unexpired	-1		
3050	Unpaid obligations, end of year	3	1	3
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	5	3	1
3200	Obligated balance, end of year	3	1	3
Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross	30	41	45
Outlays, gross:				
4100	Outlays from new mandatory authority		37	40
4101	Outlays from mandatory balances	33	6	4
4110	Outlays, gross (total)	33	43	44
4180	Budget authority, net (total)	30	41	45
4190	Outlays, net (total)	33	43	44

Miscellaneous permanent payments include:

Payments for Oregon and California and Coos Bay Wagon Road grant lands (O&C), receipts.—The Secure Rural Schools and Community Self-Determination Act of 2000 (as amended by P.L. 116-93, the Further Consolidated Appropriations Act, 2020), provides annual revenue sharing payments to the 18 O&C counties. These payments are derived from revenues from Federal activities on O&C lands in the previous calendar year, supplemented by amounts from the General Fund. The Infrastructure Investment and Jobs Act, Public Law 117-58, amended the Secure Rural Schools and Community Self-Determination Act to extend SRS payments through 2023, with the final payment in 2024. In the absence of this authority, eligible counties would receive funds authorized under the 1937 and 1939 statutes. Payments to the Oregon counties under the 1937 statute would be 50 percent of revenues from O&C grant lands. Payments under the 1939 statute are for lost tax revenue in two Oregon counties and would be roughly 75 percent of all revenues from Coos Bay Wagon Road grant lands.

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

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

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

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

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

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

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

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

Cook Inlet Region, Incorporated Account.—This account received funding appropriated by section 9102 of the 1990 Department of Defense Appropriations Act for the acquisition of Federal real properties, improvements on such lands or rights to their use or exploitation, and any personal property related to the land purchased by the Cook Inlet Region, Incorporated as authorized by the provisions of section 12(b) of Public Law 94-204 (43 U.S.C. 1611). The BLM maintains an accounting of the funds used by the Cook Inlet Region, Incorporated to purchase properties.

HELIUM FUND

Program and Financing (in millions of dollars)

Identification code 014-4053-0-3-306	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0801	Production and sales	2	3	5
0803	Administration and other expenses	3	3	3
0900	Total new obligations, unexpired accounts	5	6	8
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	558	148	199
1021	Recoveries of prior year unpaid obligations	3		
1022	Capital transfer of unobligated balances to general fund	-460		
1070	Unobligated balance (total)	101	148	199

Budget authority:				
Spending authority from offsetting collections, mandatory:				
1800	Collected	52	57	24
1930	Total budgetary resources available	153	205	223
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	148	199	215
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	11	7	
3010	New obligations, unexpired accounts	5	6	8
3020	Outlays (gross)	-6	-13	-8
3040	Recoveries of prior year unpaid obligations, unexpired	-3		
3050	Unpaid obligations, end of year	7		
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	11	7	
3200	Obligated balance, end of year	7		
Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross	52	57	24
Outlays, gross:				
4100	Outlays from new mandatory authority		6	2
4101	Outlays from mandatory balances	6	7	6
4110	Outlays, gross (total)	6	13	8
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Non-Federal sources	-52	-57	-24
4180	Budget authority, net (total)			
4190	Outlays, net (total)	-46	-44	-16

The Helium Act Amendments of 1960, Public Law 86-777 (50 U.S.C. 167), authorized activities necessary to provide sufficient helium to meet the current and foreseeable future needs of essential government activities. The Helium Privatization Act of 1996 (HPA), Public Law 104-273, provided for the eventual privatization of the program and its functions, specifying that once the helium debt is retired, the Helium Production Fund would be dissolved. The debt was repaid at the beginning of 2014. The Helium Stewardship Act of 2013 (HSA), Public Law 113-40, provided for continued operation of the Helium program while facilitating a gradual exit from the helium market. The Helium program consists of: continued storage and transmission of crude helium; oversight of the production of helium on Federal lands; and administration of in-kind and open market crude helium gas sale programs. To minimize impacts to the helium market, the HSA provides a "glide path" from the sales mandated under HPA, increasing the sales price of helium through an auction mechanism and reducing the total volume of helium sold each year until the amount in storage reaches 3.0 billion cubic feet (bcf). The 3.0 bcf target was reached October 1, 2018, and BLM is no longer selling crude helium. Additionally, pursuant to HSA BLM transferred all assets for disposal to the General Services Administration (GSA) at the end of FY 2021. The GSA, completed its disposal processing in 2024.

Balance Sheet (in millions of dollars)

Identification code 014-4053-0-3-306		2024 actual	2025 actual
ASSETS:			
1101	Federal assets: Fund balances with Treasury	171	171
1206	Non-Federal assets: Receivables, net	6	6
1605	Accounts receivable from foreclosed property	6	6
Other Federal assets:			
1802	Inventories and related properties		
1803	Property, plant and equipment, net		
1901	Other assets		
1999	Total assets	183	183
LIABILITIES:			
Federal liabilities:			
2103	Debt	21	21
2105	Other		
2201	Non-Federal liabilities: Accounts payable		
2999	Total liabilities	21	21
NET POSITION:			
3300	Cumulative results of operations	162	162
4999	Total liabilities and net position	183	183

Object Classification (in millions of dollars)

Identification code 014-4053-0-3-306		2025 actual	2026 est.	2027 est.
11.1	Reimbursable obligations: Personnel compensation: Full-time permanent	1	1	1
11.9	Total personnel compensation	1	1	1
12.1	Civilian personnel benefits	1	1	1
25.1	Advisory and assistance services	1	2	3
25.4	Operation and maintenance of facilities	2	2	3
99.9	Total new obligations, unexpired accounts	5	6	8

Employment Summary

Identification code 014-4053-0-3-306		2025 actual	2026 est.	2027 est.
2001	Reimbursable civilian full-time equivalent employment	12	12	12

WORKING CAPITAL FUND

Program and Financing (in millions of dollars)

Identification code 014-4525-0-4-302		2025 actual	2026 est.	2027 est.
Obligations by program activity:				
0801	Operating expenses	229	235	240
0802	Capital investment	107	112	115
0900	Total new obligations, unexpired accounts	336	347	355
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	227	263	191
1001	Discretionary unobligated balance brought fwd, Oct 1	227	262	
1021	Recoveries of prior year unpaid obligations	3		
1070	Unobligated balance (total)	230	263	191
Budget authority:				
Spending authority from offsetting collections, discretionary:				
1700	Collected	377	275	275
1701	Change in uncollected payments, Federal sources	-8		
1750	Spending auth from offsetting collections, disc (total)	369	275	275
1930	Total budgetary resources available	599	538	466
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	263	191	111
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	100	95	206
3010	New obligations, unexpired accounts	336	347	355
3020	Outlays (gross)	-338	-236	-242
3040	Recoveries of prior year unpaid obligations, unexpired	-3		
3050	Unpaid obligations, end of year	95	206	319
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-15	-7	-7
3070	Change in uncollected pymts, Fed sources, unexpired	8		
3090	Uncollected pymts, Fed sources, end of year	-7	-7	-7
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	85	88	199
3200	Obligated balance, end of year	88	199	312
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	369	275	275
Outlays, gross:				
4010	Outlays from new discretionary authority		228	228
4011	Outlays from discretionary balances	338	8	14
4020	Outlays, gross (total)	338	236	242
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-377	-275	-275
4040	Offsets against gross budget authority and outlays (total)	-377	-275	-275
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	8		
4070	Budget authority, net (discretionary)			
4080	Outlays, net (discretionary)	-39	-39	-33
4180	Budget authority, net (total)			

WORKING CAPITAL FUND—Continued
Program and Financing—Continued

Identification code 014-4525-0-4-302	2025 actual	2026 est.	2027 est.
4190 Outlays, net (total)	-39	-39	-33

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

Balance Sheet (in millions of dollars)

Identification code 014-4525-0-4-302	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	233	233
Investments in U.S. securities:		
1106 Receivables, net	7	7
Other Federal assets:		
1801 Cash and other monetary assets		
1802 Inventories and related properties		
1803 Property, plant and equipment, net		
1999 Total assets	240	240
LIABILITIES:		
2105 Federal liabilities: Other		
NET POSITION:		
3300 Cumulative results of operations	240	240
4999 Total liabilities and net position	240	240

Object Classification (in millions of dollars)

Identification code 014-4525-0-4-302	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	155	125	125
11.3 Other than full-time permanent	5	5	5
11.5 Other personnel compensation	2	2	2
11.9 Total personnel compensation	162	132	132
12.1 Civilian personnel benefits	72	70	70
25.2 Other services from non-Federal sources	1	2	2
25.7 Operation and maintenance of equipment	9	23	25
26.0 Supplies and materials	42	65	68
31.0 Equipment	50	55	58
99.9 Total new obligations, unexpired accounts	336	347	355

Employment Summary

Identification code 014-4525-0-4-302	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	41	34	34

Trust Funds

MISCELLANEOUS TRUST FUNDS

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

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-9971-0-7-302	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Contributions and Deposits, BLM	45	32	32

2000 Total: Balances and receipts	45	32	32
Appropriations:			
Current law:			
2101 Miscellaneous Trust Funds	-45	-32	-32
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 014-9971-0-7-302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Resource development FLPMA	19	18	18
0002 Resource development CA OHV	7	7	7
0003 Resource development Taylor Grazing	1	1	1
0004 Public Survey		1	1
0900 Total new obligations, unexpired accounts	27	27	27

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	80	100	105
1021 Recoveries of prior year unpaid obligations	2		
1070 Unobligated balance (total)	82	100	105
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	45	32	32
1930 Total budgetary resources available	127	132	137
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	100	105	110

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	15	17	13
3010 New obligations, unexpired accounts	27	27	27
3020 Outlays (gross)	-23	-31	-27
3040 Recoveries of prior year unpaid obligations, unexpired	-2		
3050 Unpaid obligations, end of year	17	13	13
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	15	17	13
3200 Obligated balance, end of year	17	13	13

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	45	32	32
Outlays, gross:			
4100 Outlays from new mandatory authority	5	14	14
4101 Outlays from mandatory balances	18	17	13
4110 Outlays, gross (total)	23	31	27
4180 Budget authority, net (total)	45	32	32
4190 Outlays, net (total)	23	31	27

Current Trust Funds include:

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

Permanent Trust Funds include:

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

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

Trustee funds, Alaska townsites.—Amounts received from the sale of Alaska town lots are available for expenses incident to the maintenance

and sale of townsites (31 U.S.C. 1321; Comp. Gen. Dec. of Nov. 18, 1935).

Object Classification (in millions of dollars)

Identification code 014-9971-0-7-302	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	8	8	8
11.5 Other personnel compensation	1	1	1
11.9 Total personnel compensation	9	9	9
12.1 Civilian personnel benefits	3	3	3
25.2 Other services from non-Federal sources	1	1	1
25.3 Other goods and services from Federal sources	4	4	4
26.0 Supplies and materials	2	2	2
32.0 Land and structures	6	6	6
41.0 Grants, subsidies, and contributions	2	2	2
99.9 Total new obligations, unexpired accounts	27	27	27

Employment Summary

Identification code 014-9971-0-7-302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	92	94	95

ADMINISTRATIVE PROVISIONS

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

MARINE MINERALS ADMINISTRATION

Federal Funds

OFFSHORE SAFETY AND ENVIRONMENTAL ENFORCEMENT

Program and Financing (in millions of dollars)

Identification code 014-1700-0-1-302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Environmental Enforcement	7	6	4
0002 Operations, Safety and Regulation	177	156	105
0003 Administrative Operations	20	16	12
0004 Executive Direction	19	16	11
0006 Offshore Decommissioning	3	3	.....
0192 Total direct program	226	197	132
0799 Total direct obligations	226	197	132
0802 Reimbursable Service Agreements	67	.....	.....
0900 Total new obligations, unexpired accounts	293	197	132
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	55	23	23
1021 Recoveries of prior year unpaid obligations	14	.....	.....
1070 Unobligated balance (total)	69	23	23

Budget authority:

Appropriations, discretionary:			
1100 Appropriation	152	122	59
Spending authority from offsetting collections, discretionary:			
1700 Offsetting Collections (Cost Recovery)	4	8	8
1700 Offsetting Collections (Rental Receipts)	21	30	27
1700 Collected (Inspection Fee)	28	37	37
1700 Reimbursable Service Agreements	64	.....	.....
1701 Change in uncollected payments, Federal sources	-22	.....	.....
1750 Spending auth from offsetting collections, disc (total)	95	75	72
1900 Budget authority (total)	247	197	131
1930 Total budgetary resources available	316	220	154
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	23	23	22

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	136	113	59
3010 New obligations, unexpired accounts	293	197	132
3020 Outlays (gross)	-301	-251	-166
3040 Recoveries of prior year unpaid obligations, unexpired	-14	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-1	.....	.....
3050 Unpaid obligations, end of year	113	59	25
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-53	-29	-29
3070 Change in uncollected pymts, Fed sources, unexpired	22	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	2	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-29	-29	-29
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	83	84	30
3200 Obligated balance, end of year	84	30	-4

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	247	197	131
Outlays, gross:			
4010 Outlays from new discretionary authority	185	138	91
4011 Outlays from discretionary balances	116	113	75
4020 Outlays, gross (total)	301	251	166
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-66	.....	.....
4033 Non-Federal sources	-53	-75	-72
4040 Offsets against gross budget authority and outlays (total)	-119	-75	-72
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	22	.....	.....
4052 Offsetting collections credited to expired accounts	2	.....	.....
4060 Additional offsets against budget authority only (total)	24	.....	.....
4070 Budget authority, net (discretionary)	152	122	59
4080 Outlays, net (discretionary)	182	176	94
4180 Budget authority, net (total)	152	122	59
4190 Outlays, net (total)	182	176	94

Memorandum (non-add) entries:

5090 Unexpired unavailable balance, SOY: Offsetting collections	6	6	6
5092 Unexpired unavailable balance, EOY: Offsetting collections	6	6	6

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	152	122	59
Outlays	182	176	94
Legislative proposal, not subject to PAYGO:			
Budget Authority .....	.....	.....	-59
Outlays .....	.....	.....	-20
Total:			
Budget Authority	152	122	.....
Outlays	182	176	74

Object Classification (in millions of dollars)

Identification code 014-1700-0-1-302	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	93	71	61
12.1 Civilian personnel benefits	34	24	20
21.0 Travel and transportation of persons	1	1	1
23.1 Rental payments to GSA	11	11	11
25.1 Advisory and assistance services	21	17	10

OFFSHORE SAFETY AND ENVIRONMENTAL ENFORCEMENT—Continued
Object Classification—Continued

Identification code 014-1700-0-1-302	2025 actual	2026 est.	2027 est.
25.2 Other services from non-Federal sources	44	34	10
25.3 Other goods and services from Federal sources	15	33	14
25.7 Operation and maintenance of equipment	4	4	4
31.0 Equipment	1	1	.....
41.0 Grants, subsidies, and contributions	2	.....	.....
99.0 Direct obligations	226	196	131
99.0 Reimbursable obligations	67	1	1
99.9 Total new obligations, unexpired accounts	293	197	132

Employment Summary

Identification code 014-1700-0-1-302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	673	536	384
2001 Reimbursable civilian full-time equivalent employment	87	.....	.....

OFFSHORE SAFETY AND ENVIRONMENTAL ENFORCEMENT
(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 014-1700-2-1-302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Environmental Enforcement	-4
0002 Operations, Safety and Regulation	-105
0003 Administrative Operations	-12
0004 Executive Direction	-11
0192 Total direct program	-132
0799 Total direct obligations	-132
0900 Total new obligations, unexpired accounts	-132
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	-59
Spending authority from offsetting collections, discretionary:			
1700 Offsetting Collections (Cost Recovery)	-8
1700 Offsetting Collections (Rental Receipts)	-27
1700 Collected (Inspection Fee)	-37
1750 Spending auth from offsetting collections, disc (total)	-72
1900 Budget authority (total)	-131
1930 Total budgetary resources available	-131
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	-132
3020 Outlays (gross)	92
3050 Unpaid obligations, end of year	-40
Memorandum (non-add) entries:			
3200 Obligated balance, end of year	-40
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	-131
Outlays, gross:			
4010 Outlays from new discretionary authority	-92
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	72
4040 Offsets against gross budget authority and outlays (total)	72
4180 Budget authority, net (total)	-59
4190 Outlays, net (total)	-20

The 2027 Budget does not request funding for the Bureau of Safety and Environmental Enforcement. The 2027 Budget proposes a strategic re-unification of the Bureau of Ocean Energy Management and the Bureau of Safety and Environmental Enforcement into a single bureau to better align with the Department's mission, streamline governance of offshore energy

and mineral resources, and deliver greater value to the American public. Please consult the Marine Minerals Administration section of the Appendix for more information.

Object Classification (in millions of dollars)

Identification code 014-1700-2-1-302	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	-61
12.1 Civilian personnel benefits	-20
21.0 Travel and transportation of persons	-1
23.1 Rental payments to GSA	-11
25.1 Advisory and assistance services	-10
25.2 Other services from non-Federal sources	-10
25.3 Other goods and services from Federal sources	-14
25.7 Operation and maintenance of equipment	-4
99.0 Direct obligations	-131
99.0 Reimbursable obligations	-1
99.9 Total new obligations, unexpired accounts	-132

Employment Summary

Identification code 014-1700-2-1-302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	-384

【OCEAN ENERGY MANAGEMENT】 MARINE MINERALS ADMINISTRATION

Program and Financing (in millions of dollars)

Identification code 014-1917-0-1-302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Renewable Energy	36	20	.....
0002 Conventional Energy	64	70	72
0003 Environmental Programs	66	73	47
0004 Executive Direction	20	14	13
0006 Marine Minerals	11	14	20
0192 Total direct program	197	191	152
0799 Total direct obligations	197	191	152
0802 RSAs	2	2	2
0900 Total new obligations, unexpired accounts	199	193	154
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	55	83	88
1001 Discretionary unobligated balance brought fwd, Oct 1	41	.....	.....
1020 Adjustment of unobligated bal brought forward, Oct 1	-10	.....	.....
1021 Recoveries of prior year unpaid obligations	17	3	3
1070 Unobligated balance (total)	62	86	91
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation - Ocean Energy Management	161	119	92
Spending authority from offsetting collections, discretionary:			
1700 Collected - Offsetting Collections (Rents & Cost Recoveries)	53	72	63
1700 Collected - RSAs .....	.....	2	2
1700 Collected - Contributions .....	.....	1	1
1701 Change in uncollected payments, Federal sources	6	1	1
1750 Spending auth from offsetting collections, disc (total)	59	76	67
1900 Budget authority (total)	220	195	159
1930 Total budgetary resources available	282	281	250
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	83	88	96

Change in obligated balance:

Identification code	2025 actual	2026 est.	2027 est.
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	166	111	105
3010 New obligations, unexpired accounts	199	193	154
3020 Outlays (gross)	-235	-196	-197
3040 Recoveries of prior year unpaid obligations, unexpired	-17	-3	-3
3041 Recoveries of prior year unpaid obligations, expired	-2	.....	.....
3050 Unpaid obligations, end of year	111	105	59
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-16	-22	-23

3070	Change in uncollected pymts, Fed sources, unexpired	-6	-1	-1
3090	Uncollected pymts, Fed sources, end of year	-22	-23	-24
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	150	89	82
3200	Obligated balance, end of year	89	82	35
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	220	195	159
Outlays, gross:				
4010	Outlays from new discretionary authority	133	100	81
4011	Outlays from discretionary balances	94	84	116
4020	Outlays, gross (total)	227	184	197
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources: RSAs	-3	-2	-2
4033	Non-Federal sources - OCS offsetting collections-rents & cost rec fees; contributions	-50	-73	-64
4040	Offsets against gross budget authority and outlays (total)	-53	-75	-66
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-6	-1	-1
4070	Budget authority, net (discretionary)	161	119	92
4080	Outlays, net (discretionary)	174	109	131
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances	8	12	.....
4180	Budget authority, net (total)	161	119	92
4190	Outlays, net (total)	182	121	131
Memorandum (non-add) entries:				
5090	Unexpired unavailable balance, SOY: Offsetting collections	5	5	5
5092	Unexpired unavailable balance, EOY: Offsetting collections	5	5	5

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	161	119	92
Outlays	182	121	131
Legislative proposal, not subject to PAYGO:			
Budget Authority .....	.....	.....	59
Outlays .....	.....	.....	19
Total:			
Budget Authority	161	119	151
Outlays	182	121	150

The 2027 Budget does not request funding for the Bureau of Ocean Energy Management. The 2027 Budget proposes a strategic reunification of the Bureau of Ocean Energy Management and the Bureau of Safety and Environmental Enforcement into a single bureau to better align with the Department's mission, streamline governance of offshore energy and mineral resources, and deliver greater value to the American public. Please consult the Marine Minerals Administration section of the Appendix for more information.

Object Classification (in millions of dollars)

Identification code 014-1917-0-1-302	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	89	75	72
12.1 Civilian personnel benefits	33	28	27
21.0 Travel and transportation of persons	1	.....	.....
23.3 Communications, utilities, and miscellaneous charges	1	.....	.....
24.0 Printing and reproduction	1	.....	.....
25.2 Other services from non-Federal sources	13	20	7
25.3 Other goods and services from Federal sources	50	61	39
31.0 Equipment	1	1	1
41.0 Grants, subsidies, and contributions	6	5	5
42.0 Insurance claims and indemnities	2	1	1
99.0 Direct obligations	197	191	152
99.0 Reimbursable obligations	2	2	2
99.9 Total new obligations, unexpired accounts	199	193	154

Employment Summary

Identification code 014-1917-0-1-302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	605	537	467
2001 Reimbursable civilian full-time equivalent employment	5	5	.....

[OCEAN ENERGY MANAGEMENT] MARINE MINERALS ADMINISTRATION
(Legislative proposal, not subject to PAYGO)

For expenses necessary for granting, administering, and the regulation of operations related to leases, easements, rights-of-way, and agreements for use for oil and gas, other minerals, energy, and marine-related purposes on the Outer Continental Shelf and approving operations related thereto, as authorized by law; for environmental studies, as authorized by law; for enforcing and implementing other laws and to the extent provided by Presidential or Secretarial delegation; and for matching grants or cooperative agreements, \$249,538,000, of which \$151,435,000 is to remain available until September 30, 2028, and of which \$98,103,000 is to remain available until expended: Provided, That this total appropriation shall be reduced by amounts collected by the Secretary of the Interior and credited to this appropriation from additions to receipts resulting from increases to lease rental rates in effect on August 5, 1993, and from cost recovery fees from activities conducted by the Marine Minerals Administration (and predecessor Bureaus) pursuant to the Outer Continental Shelf Lands Act (67 Stat. 28) (43 U.S.C. 1331 et seq.), including studies, assessments, analysis, and miscellaneous administrative activities: Provided further, That notwithstanding 31 U.S.C. 3302, in fiscal year 2027, such amounts as are assessed under 31 U.S.C. 9701 shall be collected and credited to this account and shall be available until expended for necessary expenses: Provided further, That the sum herein appropriated shall be reduced as such collections described in the two preceding provisos are received during the fiscal year, so as to result in a final fiscal year 2027 appropriation estimated at not more than \$151,435,000: Provided further, That not to exceed \$3,000 of the amount appropriated under this heading shall be available for reasonable expenses related to promoting volunteer beach and marine cleanup activities: Provided further, That not to exceed \$5,000 of the amount appropriated under this heading shall be available for official reception and representation expenses.

For an additional amount, \$37,144,000, to remain available until expended, to be reduced by amounts collected by the Secretary and credited to this appropriation, which shall be derived from non-refundable inspection fees collected in fiscal year 2027, as provided in this Act: Provided, That the sum appropriated by this paragraph shall be reduced as such offsetting collections are received during fiscal year 2027 so as to result in a final fiscal year 2027 appropriation estimated at \$0: Provided further, That to the extent that amounts realized from such inspection fees exceed \$37,144,000, the amounts realized in excess of \$37,144,000 shall be credited to this appropriation and remain available until expended: Provided further, That for fiscal year 2027, not less than 50 percent of the inspection fees expended by the Marine Minerals Administration will be used to fund personnel and mission-related costs to expand capacity and expedite the orderly development, subject to environmental safeguards, of the Outer Continental Shelf pursuant the Outer Continental Shelf Lands Act (43 U.S.C. 1331 et seq.), including the review of applications for permits to drill.

Program and Financing (in millions of dollars)

Identification code 014-1917-2-1-302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Conventional Energy	-72
0003 Environmental Programs	-47
0004 Executive Direction	-13
0006 Marine Minerals	-20
0008 Conventional Energy Operations	186
0009 Environmental Programs & Enforcement	52
0010 Marine Minerals MMA	18
0011 Executive Direction MMA	31
0192 Total direct program	135
0799 Total direct obligations	135
0900 Total new obligations, unexpired accounts	135
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation - Ocean Energy Management	59
Spending authority from offsetting collections, discretionary:			
1700 Collected - Offsetting Collections (Rents & Cost Recoveries)	35

OCEAN ENERGY MANAGEMENT—Continued
Program and Financing—Continued

Identification code 014–1917–2–1–302	2025 actual	2026 est.	2027 est.
1700 Collected - Inspection Fees			37
1750 Spending auth from offsetting collections, disc (total)			72
1900 Budget authority (total)			131
1930 Total budgetary resources available			131
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			-4
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			135
3020 Outlays (gross)			-91
3050 Unpaid obligations, end of year			44
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			44
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross			131
Outlays, gross:			
4010 Outlays from new discretionary authority			91
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources: RSAs			-2
4033 Non-Federal sources - OCS offsetting collections-rents & cost rec fees; contributions			-70
4040 Offsets against gross budget authority and outlays (total)			-72
4070 Budget authority, net (discretionary)			59
4080 Outlays, net (discretionary)			19
4180 Budget authority, net (total)			59
4190 Outlays, net (total)			19

The Marine Minerals Administration (MMA) manages development of the country's offshore energy, mineral, and geological resources in an economically beneficial and environmentally responsible way while promoting safety and conserving the country's offshore resources through vigorous regulatory oversight and enforcement. MMA's work supports Administration efforts to unleash Outer Continental Shelf (OCS) energy and critical mineral potential and thus generate prosperity, economic growth, and national security for our country. MMA is committed to eliminating unnecessary regulatory barriers, accelerating offshore energy and critical mineral development, and engaging in offshore development that is rapid, responsible, and fully aligned with America's energy and mineral development goals. The Bureau will continuously evaluate its mission processes and staff capabilities to keep pace with innovation in OCS exploration and production, and will adapt and respond, as necessary, to changes in the lifecycle of offshore mineral development. MMA is committed to continually improving the effectiveness of its safety management systems program and compliance assurance functions such as its inspection program, enhancing its permitting processes for greater efficiency, quality assurance and consistency, ensuring high levels of preparedness in the event of oil spills, and addressing requirements to regulate existing OCS energy infrastructure. The Bureau will continue supporting environmental stewardship and utilizing environmental studies and analyses to inform its decision-making.

Marine Minerals Administration Account

The Marine Minerals Administration account is MMA's primary account, which is funded with both net discretionary appropriations and offsetting collections (e.g., OCS rental receipts and cost recovery and inspection fees) and includes the following budget activities: Conventional Energy Operations; Marine Minerals; Environmental Programs and Enforcement; Executive Direction; and Offshore Decommissioning.

Conventional Energy Operations Budget Activity — This activity directly advances the Administration's priority to unleash OCS energy and mineral potential and thus generate prosperity, economic growth, and national security for our country. This activity funds the National OCS Oil and Gas Leasing Program and Working Families Tax Cut Act requirements,

including activities such as OCS oil and gas planning, leasing, and oversight, including inventories of oil and gas reserves; administering existing leases; OCS permit and plan application reviews and process tracking; inspections of OCS facilities (including critical high-risk activities); geological and geophysical survey reviews; resource and economic evaluation and fair market value determination; developing and maintaining the OCS cadastre; carbon sequestration efforts; investigations; enforcement; audit programs; annual operator performance reviews; oil and gas production level verifications; research supporting emerging technology analysis and activities; protecting the Federal Government from financial risks related to natural resource development; cybersecurity; standards and regulatory review activities; and technical training.

Marine Minerals Budget Activity —This budget activity supports the conveyance, on a noncompetitive basis, of rights to OCS sediment (such as sand and gravel) resources to Federal, State, and local government agencies for shore protection, beach or coastal wetlands restoration projects, or construction projects funded or authorized by the Federal government. This activity funds OCS critical mineral lease sales and execution of post lease sale activities, and assessment of OCS critical minerals and collection of baseline information pertaining to ecological conditions and communities associated with OCS critical mineral deposits. Funding supports responsible resource exploration and leasing activities, coordination with governmental partners, engagement of stakeholders, and applied scientific studies to improve decision making and manage risk.

Environmental Programs and Enforcement Budget Activity —This activity supports environmental studies and assessments required by the Outer Continental Shelf Lands Act and other authorizing statutes to inform environmentally and economically responsible decisions regarding energy and mineral development on the OCS. It also supports environmental compliance staff and operational support required to manage MMA's compliance with the National Environmental Policy Act, the Endangered Species Act, the National Historic Preservation Act, and other laws and regulations for Federal actions, such as permitting; compliance verification and enforcement of environmental standards, including specialized offshore inspections; and environmental coordination, including collaboration with operators and Federal and State agencies regarding offshore facility decommissioning.

Executive Direction Budget Activity — This activity funds organization-wide leadership, strategic direction, management, coordination, communications strategies, and outreach. Resources support functions such as managing the budget planning and execution processes, addressing Freedom of Information Act requirements, managing official documents and administrative records related to offshore energy and mineral development, and policy analysis.

Renewable Energy Budget Activity —In alignment with Executive Order 14154, *Unleashing American Energy*, the FY 2027 Budget eliminates the Renewable Energy budget activity. To the extent necessary, resources within the Conventional Energy Operations and Environmental Programs and Enforcement budget activities will assist with fulfilling the remaining legal responsibilities associated with existing offshore renewable energy leases. The MMA does not request funding for this budget activity in FY 2027.

Offshore Decommissioning Budget Activity— This activity funds the proper maintenance, monitoring, and decommissioning of orphaned wells, pipelines, and structures on the OCS for which there is no identifiable responsible party and have become Federal liabilities.

Object Classification (in millions of dollars)

Identification code 014–1917–2–1–302	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent			61
12.1 Civilian personnel benefits			20
21.0 Travel and transportation of persons			1
23.1 Rental payments to GSA			11
25.1 Advisory and assistance services			10
25.2 Other services from non-Federal sources			10

25.3	Other goods and services from Federal sources	16
25.7	Operation and maintenance of equipment	4
99.0	Direct obligations	133
99.0	Reimbursable obligations	2
99.9	Total new obligations, unexpired accounts	135

4180	Budget authority, net (total)	30	13	3
4190	Outlays, net (total)	2	12	2

Employment Summary

Identification code 014-1917-2-1-302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment			384

DECOMMISSIONING ACTIVITIES

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-5614-0-2-302	2025 actual	2026 est.	2027 est.
0100 Balance, start of year		2	
Receipts:			
Current law:			
1130 Proceeds from Forfeited Bonds and Settlements, Decommissioning Activities	32	11	3
2000 Total: Balances and receipts	32	13	3
Appropriations:			
Current law:			
2101 Decommissioning Activities	-32	-3	-3
2103 Decommissioning Activities		-11	-1
2132 Decommissioning Activities	2	1	1
2199 Total current law appropriations	-30	-13	-3
2999 Total appropriations	-30	-13	-3
5099 Balance, end of year	2		

Program and Financing (in millions of dollars)

Identification code 014-5614-0-2-302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Bonds & Other Security Forfeitures	5	12	1
0900 Total new obligations, unexpired accounts (object class 25.2)	5	12	1

Budgetary resources:

1000 Unobligated balance brought forward, Oct 1		476	477
1020 Adjustment of unobligated bal brought forward, Oct 1	451		
1070 Unobligated balance (total)	451	476	477
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	32	3	3
1203 Appropriation (previously unavailable)(special or trust)		11	1
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-2	-1	-1
1260 Appropriations, mandatory (total)	30	13	3
1930 Total budgetary resources available	481	489	480
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	476	477	479

Change in obligated balance:

3000 Unpaid obligations, brought forward, Oct 1		3	3
3010 New obligations, unexpired accounts	5	12	1
3020 Outlays (gross)	-2	-12	-2
3050 Unpaid obligations, end of year	3	3	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year		3	3
3200 Obligated balance, end of year	3	3	2

Budget authority and outlays, net:

4090 Budget authority, gross	30	13	3
Outlays, gross:			
4100 Outlays from new mandatory authority	2	11	1
4101 Outlays from mandatory balances		1	1
4110 Outlays, gross (total)	2	12	2

Trust Funds

OIL SPILL RESEARCH

For necessary expenses to carry out section 1016 of title I, sections 4202 and 4303 of title IV, and title VII (33 U.S.C. 2761 et seq.) of the Oil Pollution Act of 1990, Public Law 101-380, as amended, (33 U.S.C. 2716, 1321 note, 2716a, and 2761 et seq.), and section 24(b) of the Outer Continental Shelf Lands Act-, as amended (43 U.S.C. 1350(b)), \$9,493,000, which shall be derived from the Oil Spill Liability Trust Fund, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 014-8370-0-7-302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Oil Spill Research (Direct)	15	15	9

Budgetary resources:

1000 Unobligated balance brought forward, Oct 1	19	20	20
1001 Discretionary unobligated balance brought fwd, Oct 1	19	19	
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	20	20	20
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	15	15	9
1930 Total budgetary resources available	35	35	29
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	20	20	20

Change in obligated balance:

3000 Unpaid obligations, brought forward, Oct 1	12	12	7
3010 New obligations, unexpired accounts	15	15	9
3020 Outlays (gross)	-14	-20	-11
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3050 Unpaid obligations, end of year	12	7	5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	12	12	7
3200 Obligated balance, end of year	12	7	5

Budget authority and outlays, net:

4000 Discretionary:			
Budget authority, gross	15	15	9
Outlays, gross:			
4010 Outlays from new discretionary authority	5	8	4
4011 Outlays from discretionary balances	9	12	7
4020 Outlays, gross (total)	14	20	11
4180 Budget authority, net (total)	15	15	9
4190 Outlays, net (total)	14	20	11

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

Object Classification (in millions of dollars)

Identification code 014-8370-0-7-302	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	4	4	4
12.1 Civilian personnel benefits	1	1	1
25.2 Other services from non-Federal sources	3	3	2
25.5 Research and development contracts	7	7	2
99.0 Direct obligations	15	15	9
99.9 Total new obligations, unexpired accounts	15	15	9

OIL SPILL RESEARCH—Continued
Employment Summary

Identification code 014-8370-0-7-302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	26	23	23

OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT
Federal Funds

REGULATION AND TECHNOLOGY

For necessary expenses to carry out the provisions of the Surface Mining Control and Reclamation Act of 1977, Public Law 95-87, as amended (30 U.S.C. 1201 et seq.), \$117,163,000, to remain available until September 30, 2028, of which \$65,400,000 shall be available for State and tribal regulatory grants, and of which not to exceed \$5,000 may be for official reception and representation expenses: Provided, That appropriations for the Office of Surface Mining Reclamation and Enforcement may provide for the travel and per diem expenses of State and tribal personnel attending Office of Surface Mining Reclamation and Enforcement sponsored training.

In addition, for costs to review, administer, and enforce permits issued by the Office pursuant to section 507 of the Surface Mining Control and Reclamation Act of 1977, Public Law 95-87, as amended (30 U.S.C. 1257), \$40,000, to remain available until expended: Provided, That fees assessed and collected by the Office pursuant to such section 507 shall be credited to this account as discretionary offsetting collections, to remain available until expended: Provided further, That the sum herein appropriated from the general fund shall be reduced as collections are received during the fiscal year, so as to result in a fiscal year 2027 appropriation estimated at not more than \$117,163,000.

Program and Financing (in millions of dollars)

Identification code 014-1801-0-1-302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Environmental protection	86	74	92
0003 Technology development and transfer	13	14	14
0004 Financial management	1	1	1
0005 Executive direction and administration	13	12	15
0900 Total new obligations, unexpired accounts	113	101	122
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	42	47	67
1001 Discretionary unobligated balance brought fwd, Oct 1	42		
1021 Recoveries of prior year unpaid obligations	1	3	3
1070 Unobligated balance (total)	43	50	70
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	116	118	117
Spending authority from offsetting collections, discretionary:			
1700 Collected	1		
1900 Budget authority (total)	117	118	117
1930 Total budgetary resources available	160	168	187
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	47	67	65
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	50	48	29
3010 New obligations, unexpired accounts	113	101	122
3020 Outlays (gross)	-111	-117	-115
3040 Recoveries of prior year unpaid obligations, unexpired	-1	-3	-3
3041 Recoveries of prior year unpaid obligations, expired	-3		
3050 Unpaid obligations, end of year	48	29	33
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	50	48	29
3200 Obligated balance, end of year	48	29	33
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	117	118	117
Outlays, gross:			
4010 Outlays from new discretionary authority	31	51	50
4011 Outlays from discretionary balances	80	66	65

4020 Outlays, gross (total)	111	117	115
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-1		
4040 Offsets against gross budget authority and outlays (total)	-1		
4180 Budget authority, net (total)	116	118	117
4190 Outlays, net (total)	110	117	115

Environmental protection.—This activity supports OSM's regulatory responsibilities under Title V of the Surface Mining Control and Reclamation Act (SMCRA) to protect the public and environment from adverse effects of surface coal mining operations. Environmental Protection activities include oversight of State and Tribal regulatory programs, Federal regulatory activities, and compliance with environmental protection requirements for surface coal mining operations.

Technology development and transfer.— This activity provides funding to enhance the technical skills that States and Tribes need to carry out their regulatory programs. OSM provides technical training, assistance and tools to States and Tribes to solve problems related to the environmental effects of coal mining and address specific coal mining issues.

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

Executive direction and administration.—This activity provides funding for executive direction, general administrative and bureau-wide shared services/functions to include, but not limited to, rent, telephones, network, software licensing, general information systems, and hosting.

Object Classification (in millions of dollars)

Identification code 014-1801-0-1-302	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	24	25	27
12.1 Civilian personnel benefits	9	10	11
21.0 Travel and transportation of persons	1	1	1
23.1 Rental payments to GSA	1	1	1
23.2 Rental payments to others	1	1	1
25.2 Other services from non-Federal sources	9	9	9
26.0 Supplies and materials	1	1	1
31.0 Equipment	1	1	1
41.0 Grants, subsidies, and contributions	66	52	70
99.9 Total new obligations, unexpired accounts	113	101	122

Employment Summary

Identification code 014-1801-0-1-302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	198	219	219

ABANDONED MINE RECLAMATION FUND

For necessary expenses to carry out title IV of the Surface Mining Control and Reclamation Act of 1977, Public Law 95-87, as amended (30 U.S.C. 1231-1245), \$34,662,000, to be derived from receipts of the Abandoned Mine Reclamation Fund and to remain available until expended: Provided, That pursuant to sections 3701 and 3717 of title 31, United States Code, the Department of the Interior is authorized to use up to 20 percent from the recovery of the delinquent debt owed to the United States Government to pay for contracts to collect these debts: Provided further, That funds made available under title IV of Public Law 95-87, as amended, may be used for any required non-Federal share of the cost of projects funded by the Federal Government for the purpose of environmental restoration related to treatment or abatement of acid mine drainage from abandoned mines: Provided further, That such projects must be consistent with the purposes and priorities of the Surface Mining Control and Reclamation Act: Provided further, That amounts provided under this heading may be used for the travel and per diem expenses of State and tribal personnel attending Office of Surface Mining Reclamation and Enforcement

sponsored training: Provided further, That of the amounts provided under this heading, not to exceed \$5,000 shall be available for official reception and representation expenses.

In addition, \$134,000,000, to remain available until expended, for grants to States and federally recognized Indian tribes with approved programs for reclamation of abandoned mine lands and other related activities under section 405 of the Surface Mining Control and Reclamation Act of 1977 (30 U.S.C. 1235): Provided, That such additional amount shall be used by such States for economic and community development in conjunction with new or ongoing abandoned mine land reclamation projects meeting one or more of the priorities described in section 403(a) of such Act (30 U.S.C. 1233(a)), and by such Indian tribes for economic and community development in conjunction with new or ongoing abandoned mine land reclamation projects, meeting one or more of the priorities defined in section 403(a) or section 411(c) and (d) of such Act (30 U.S.C. 1240a(c), (d)), including reclamation undertaken, in whole or in part, with funding provided to carry out activities authorized under title IV of such Act (30 U.S.C. 1231–1245) or section 40701 of the Infrastructure Investment and Jobs Act (Public Law 117–58): Provided further, That of such additional amount, \$88,500,000 shall be distributed in equal amounts to the three Appalachian States with the greatest amount of unfunded needs to meet the priorities described in paragraphs (1) and (2) of such section, \$33,750,000 shall be distributed in equal amounts to the three Appalachian States with the subsequent greatest amount of unfunded needs to meet such priorities, and \$11,750,000 shall be for grants to federally recognized Indian tribes, without regard to their status as certified or uncertified under the Surface Mining Control and Reclamation Act of 1977 (30 U.S.C. 1233(a)): Provided further, That such States and Indian tribes must submit a report not less than annually to the Office of Surface Mining Reclamation and Enforcement, detailing project-specific information on any increased or sustained employment and on any economic, community, or other benefits anticipated or accomplished as a result of such funding.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5015–0–2–999	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	2,904	3,056	3,039
0198 Reconciliation adjustment	1		
0199 Balance, start of year	2,905	3,056	3,039
Receipts:			
Current law:			
1110 Abandoned Mine Reclamation Fund, Reclamation Fees	82	70	61
1140 Earnings on Investments, Abandoned Mine Reclamation Fund	590	416	370
1199 Total current law receipts	672	486	431
1999 Total receipts	672	486	431
2000 Total: Balances and receipts	3,577	3,542	3,470
Appropriations:			
Current law:			
2101 Abandoned Mine Reclamation Fund	-33	-33	-35
2101 Abandoned Mine Reclamation Fund	-401	-383	-444
2101 Abandoned Mine Reclamation Fund	-94	-92	-87
2132 Abandoned Mine Reclamation Fund	5	5	5
2199 Total current law appropriations	-523	-503	-561
2999 Total appropriations	-523	-503	-561
5098 Rounding adjustment	2		
5099 Balance, end of year	3,056	3,039	2,909

Program and Financing (in millions of dollars)

Identification code 014–5015–0–2–999	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Environmental Restoration	158	158	134
0002 Technology development and transfer	3	4	4
0003 Financial management	6	6	6
0004 Executive direction and administration	6	7	7
0005 AML funded Grants to States	108	87	87
0006 UMWA and other benefits	401	383	444
0007 2022 Bipartisan Infrastructure Law (P.L. 117–58)	761	745	745
0900 Total new obligations, unexpired accounts	1,443	1,390	1,427
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	9,855	9,066	7,838
1001 Discretionary unobligated balance brought fwd, Oct 1	9,712	9,042	

1021 Recoveries of prior year unpaid obligations	1	25	25
1070 Unobligated balance (total)	9,856	9,091	7,863
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation (Economic Development)	130	134	134
1101 Appropriation (special or trust)	33	33	35
1120 Appropriations transferred to other acct [014–1125]		-354	
1120 Appropriations transferred to other acct [012–1122]		-146	
1160 Appropriation, discretionary (total)	163	-333	169
Appropriations, mandatory:			
1201 Appropriation (AML & RAMP transfers to UMWA)	401	383	444
1201 Appropriation (AML grants to states)	94	92	87
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-5	-5	-5
1260 Appropriations, mandatory (total)	490	470	526
1900 Budget authority (total)	653	137	695
1930 Total budgetary resources available	10,509	9,228	8,558
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	9,066	7,838	7,131
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,811	2,062	2,692
3010 New obligations, unexpired accounts	1,443	1,390	1,427
3020 Outlays (gross)	-1,191	-735	-1,374
3040 Recoveries of prior year unpaid obligations, unexpired	-1	-25	-25
3050 Unpaid obligations, end of year	2,062	2,692	2,720
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,811	2,062	2,692
3200 Obligated balance, end of year	2,062	2,692	2,720
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	163	-333	169
Outlays, gross:			
4010 Outlays from new discretionary authority	149	-344	157
4011 Outlays from discretionary balances	565	604	685
4020 Outlays, gross (total)	714	260	842
Mandatory:			
4090 Budget authority, gross	490	470	526
Outlays, gross:			
4100 Outlays from new mandatory authority	5	398	458
4101 Outlays from mandatory balances	472	77	74
4110 Outlays, gross (total)	477	475	532
4180 Budget authority, net (total)	653	137	695
4190 Outlays, net (total)	1,191	735	1,374
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	14,554	14,165	13,436
5001 Total investments, EOY: Federal securities: Par value	14,165	13,436	12,613

Environmental restoration.—This activity encompasses efforts to reclaim land and water impacted by historical coal mining. Funding supports actions under Title IV of the Surface Mining Control and Reclamation Act (SMCRA) to address Abandoned Mine Land (AML) hazards that threaten public health, safety, property, and the environment. These efforts include oversight of State and Tribal AML programs, high-priority and emergency projects, federal reclamation projects and operations in states without their own programs, program evaluations, tribal reclamation programs (including Oklahoma), and the technical and policy support necessary to achieve effective reclamation outcomes. Activities also include watershed restoration projects.

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

Technology development and transfer.—This activity provides funding to enhance the technical capabilities States and Tribes need to carry out AML reclamation programs under SMCRA. The Office of Surface Mining Reclamation and Enforcement (OSM) provides reclamation focused technical assistance, training, and technology development and transfer services that support effective AML project planning and implementation of reclamation-related problems/responsibilities.

Financial management.—This activity provides resources for managing, accounting, identifying, processing collections, and auditing fees from coal

ABANDONED MINE RECLAMATION FUND—Continued

operators for the AML Fund. OSM seeks to maximize voluntary compliance with the SMCRA's reclamation fee provisions. This includes the developing and maintaining fees collections systems. This activity also includes accounting activities and reporting on grants awarded to States and Tribes for reclamation activities.

Executive direction and administration.—This activity provides funding for executive direction, general administrative support and bureau-wide shared services/functions to include, but not limited to, rent, telephones, network, software licensing, general information systems and hosting.

Status of Funds (in millions of dollars)

Identification code 014-5015-0-2-999	2025 actual	2026 est.	2027 est.
Unexpended balance, start of year:			
0100 Balance, start of year	2,889	2,370	1,621
0999 Total balance, start of year	2,889	2,370	1,621
Cash income during the year:			
Current law:			
Receipts:			
1110 Abandoned Mine Reclamation Fund, Reclamation Fees	82	70	61
1150 Earnings on Investments, Abandoned Mine Reclamation Fund	590	416	370
1199 Income under present law	672	486	431
1999 Total cash income	672	486	431
Cash outgo during year:			
Current law:			
2100 Abandoned Mine Reclamation Fund	-1,191	-735	-1,374
2199 Outgo under current law	-1,191	-735	-1,374
2999 Total cash outgo (-)	-1,191	-735	-1,374
Surplus or deficit:			
3110 Excluding interest	-1,109	-665	-1,313
3120 Interest	590	416	370
3199 Subtotal, surplus or deficit	-519	-249	-943
3230 Abandoned Mine Reclamation Fund		-354	
3230 Abandoned Mine Reclamation Fund		-146	
3299 Total adjustments		-500	
3999 Total change in fund balance	-519	-749	-943
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year	-11,795	-11,815	-11,935
4200 Abandoned Mine Reclamation Fund	14,165	13,436	12,613
4999 Total balance, end of year	2,370	1,621	678

Object Classification (in millions of dollars)

Identification code 014-5015-0-2-999	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	21	13	13
12.1 Civilian personnel benefits	4	4	4
21.0 Travel and transportation of persons	1	1	1
23.1 Rental payments to GSA	2	2	2
25.2 Other services from non-Federal sources	11	11	11
31.0 Equipment	1	1	1
41.0 Grants, subsidies, and contributions	1,403	1,358	1,395
99.9 Total new obligations, unexpired accounts	1,443	1,390	1,427

Employment Summary

Identification code 014-5015-0-2-999	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	165	105	105

PAYMENTS TO STATES IN LIEU OF COAL FEE RECEIPTS

Program and Financing (in millions of dollars)

Identification code 014-1803-0-1-999	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0003 In Lieu Payments to Certified States and Tribes	191	53	53

0900 Total new obligations, unexpired accounts (object class 41.0)	191	53	53
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	5	12	12
1021 Recoveries of prior year unpaid obligations	174	30	30
1070 Unobligated balance (total)	179	42	42
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	26	24	21
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-2	-1	-1
1260 Appropriations, mandatory (total)	24	23	20
1930 Total budgetary resources available	203	65	62
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	12	12	9

Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	248	218	171
3010 New obligations, unexpired accounts	191	53	53
3020 Outlays (gross)	-47	-70	-59
3040 Recoveries of prior year unpaid obligations, unexpired	-174	-30	-30
3050 Unpaid obligations, end of year	218	171	135
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	248	218	171
3200 Obligated balance, end of year	218	171	135

Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	24	23	20
Outlays, gross:			
4101 Outlays from mandatory balances	47	70	59
4180 Budget authority, net (total)	24	23	20
4190 Outlays, net (total)	47	70	59

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

SUPPLEMENTAL PAYMENTS TO UMWA PLANS

Program and Financing (in millions of dollars)

Identification code 014-1804-0-1-999	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Supplemental Payments to UMWA Benefit Plans	5	6	5
0002 Payments to the 1974 UMWA Pension Plan	719	719	724
0900 Total new obligations, unexpired accounts (object class 25.2)	724	725	729
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	724	725	729
1930 Total budgetary resources available	724	725	729
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	724	725	729
3020 Outlays (gross)	-724	-725	-729
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	724	725	729
Outlays, gross:			
4100 Outlays from new mandatory authority	724	725	729
4180 Budget authority, net (total)	724	725	729
4190 Outlays, net (total)	724	725	729

The Surface Mining Control and Reclamation Act of 1977, as amended by the Infrastructure Investment and Jobs Act (Public Law 117-58), the Tax Relief and Health Care Act of 2006 (Public Law 109-432), the Bipartisan Miners Act of 2019 (Division M of Public Law 116-94), and the American Miner Benefits Improvement Act of 2020 (Division Y of Public

Law 116–260), authorizes mandatory Treasury payments to three United Mine Workers of America (UMWA) retiree health benefit plans (the Combined Benefit Fund, the 1992 Plan, and the 1993 Plan), to the extent that other Federal funding sources do not meet the plans' expenditure needs, and to the 1974 UMWA Pension Plan, subject to certain limitations.

WATER AND SCIENCE

BUREAU OF RECLAMATION

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

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

The 2027 estimates are summarized by source as follows (in millions of dollars):

	Total Appropriations	General Fund	Reclamation Fund	CVP Restoration Fund	Other
Appropriated Funds:					
Water and Related Resources (net)	976	135	841	—	—
Transferred from Water and Related Resources to Lower and Upper Colorado Basin Funds and Aging Infrastructure	136	136	—	—	—
California Bay-Delta Restoration	32	32	—	—	—
Policy and Administration	64	—	64	—	—
Working Capital Fund	0	—	—	—	—
Loan Program	0	0	—	—	—
Central Valley Project Restoration Fund	67	—	—	67	—
Gross Current Authority	1275	303	905	67	0
Central Valley Project Restoration Fund, current offset	-67	—	—	-67	—
Net Current Authority	1208	303	905	0	0
Loan Liquidating Account	-1	—	—	—	-1
Colorado River Dam Fund	111	—	—	—	111
Reclamation Trust Fund	1	—	—	—	1
San Joaquin Restoration Fund	14	—	—	—	14
Reclamation Water Settlements Fund	148	—	—	—	148
Federal Lands Recreation Enhancement Act	2	—	—	—	2
Aging Infrastructure Account	4	—	—	—	4
Total Permanent Appropriations	279	0	0	0	279
Grand Total	1487	303	905	0	279

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

Federal Funds

WATER AND RELATED RESOURCES

(INCLUDING TRANSFERS OF FUNDS)

For management, development, and restoration of water and related natural resources and for related activities, including the operation, maintenance, and rehabilitation of reclamation and other facilities, participation in fulfilling related Federal responsibilities to Native Americans, and related grants to, and cooper-

ative and other agreements with, State and local governments, federally recognized Indian Tribes, and others, \$1,112,000,000, to remain available until expended, of which \$23,335,000 shall be available for transfer to the Upper Colorado River Basin Fund and \$112,611,000 shall be available for transfer to the Lower Colorado River Basin Development Fund: Provided, That such transfers, may be increased or decreased within the overall appropriation under this heading: Provided further, That of the total appropriated, the amount for program activities that can be financed by the Reclamation Fund, the Water Storage Enhancement Receipts account established by section 4011(e) of the Water Infrastructure Improvements for the Nation Act, Public Law 114–322, or the Bureau of Reclamation special fee account established by section 807 of the Federal Lands Recreation Enhancement Act, title VIII, Division J, of Public Law 108–447, as amended (16 U.S.C. 6806) shall be derived from that Fund or account: Provided further, That funds contributed under the Act of March 4, 1921 (43 U.S.C. 395) are available until expended for the purposes for which the funds were contributed: Provided further, That funds advanced under the Act of January 12, 1927 (43 U.S.C. 397a) shall be credited to this account and are available until expended for the same purposes as the sums appropriated under this heading.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–0680–0–1–301	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	236	236	236
Receipts:			
Current law:			
1130 Recreation Enhancement Fee Program	1	2	2
2000 Total: Balances and receipts	237	238	238
Appropriations:			
Current law:			
2101 Water and Related Resources	-1	-2	-2
5099 Balance, end of year	236	236	236

Program and Financing (in millions of dollars)

Identification code 014–0680–0–1–301	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Facility operations	400	978	349
0002 Facility maintenance and rehabilitation	399	465	184
0003 Water and energy management and development	553	726	246
0004 Fish and wildlife management and development	193	406	160
0005 Land management and development	49	120	39
0006 Restoration of Federal Assets (Disaster Supplemental P.L. 116–20)	—	2	—
0008 2022 Disaster Supplemental (P.L. 117–43)	—	5	—
0009 2022 Bipartisan Infrastructure Law (P.L. 117–58)	750	568	500
0010 2022 Inflation Reduction Act (P.L. 117–169)	1,331	1,426	24
0011 2025 Disaster Supplemental (P.L. 118–158)	—	27	—
0012 2025 One Big Beautiful Bill (P.L. 119–21)	—	110	110
0100 Total direct program	3,675	4,833	1,612
0799 Total direct obligations	3,675	4,833	1,612
0801 Water and Related Resources (Reimbursable)	444	868	360
0900 Total new obligations, unexpired accounts	4,119	5,701	1,972
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	6,734	7,017	4,048
1001 Discretionary unobligated balance brought fwd, Oct 1	3,817	—	—
1010 Unobligated balance transfer to other accts [014–4081]	-1	—	—
1011 Unobligated balance transfer from other acct [014–2699]	43	—	—
1021 Recoveries of prior year unpaid obligations	146	—	—
1070 Unobligated balance (total)	6,922	7,017	4,048
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	229	326	271
1100 Appropriation - Disaster Relief Supplemental (P.L. 118–158)	74	—	—
1101 Appropriation (special or trust)	1,482	1,140	841
1120 Appropriations transferred to other accts [014–4081]	-51	-24	-23
1120 Appropriations transferred to other accts [014–4079]	-8	-8	-113
1120 Appropriations transferred to other acct [014–5624]	-47	—	—
1120 Appropriations transferred to other acct [014–5483]	—	-3	—
1160 Appropriation, discretionary (total)	1,679	1,431	976
Advance appropriations, discretionary:			
1170 Advance appropriation - Bipartisan Infrastructure Law (P.L. 117–58)	1,660	1,660	—

WATER AND RELATED RESOURCES—Continued
Program and Financing—Continued

Identification code 014-0680-0-1-301	2025 actual	2026 est.	2027 est.
1172 Advance appropriations transferred to other accounts [014-5624]	-704	-820	
1180 Advanced appropriation, discretionary (total)	956	840	
Appropriations, mandatory:			
1200 Appropriation	1,000		
1201 Appropriation (special or trust fund)	1	2	2
1260 Appropriations, mandatory (total)	1,001	2	2
Spending authority from offsetting collections, discretionary:			
1700 Collected	453	459	360
1701 Change in uncollected payments, Federal sources	125		
1750 Spending auth from offsetting collections, disc (total)	578	459	360
1900 Budget authority (total)	4,214	2,732	1,338
1930 Total budgetary resources available	11,136	9,749	5,386
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	7,017	4,048	3,414
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	4,785	5,289	4,476
3010 New obligations, unexpired accounts	4,119	5,701	1,972
3020 Outlays (gross)	-3,469	-6,514	-3,090
3040 Recoveries of prior year unpaid obligations, unexpired	-146		
3050 Unpaid obligations, end of year	5,289	4,476	3,358
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-302	-427	-427
3070 Change in uncollected pymts, Fed sources, unexpired	-125		
3090 Uncollected pymts, Fed sources, end of year	-427	-427	-427
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	4,483	4,862	4,049
3200 Obligated balance, end of year	4,862	4,049	2,931
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	3,213	2,730	1,336
Outlays, gross:			
4010 Outlays from new discretionary authority	565	1,638	802
4011 Outlays from discretionary balances	1,768	2,204	1,592
4020 Outlays, gross (total)	2,333	3,842	2,394
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-242	-193	-150
4033 Non-Federal sources	-211	-266	-210
4040 Offsets against gross budget authority and outlays (total)	-453	-459	-360
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-125		
4070 Budget authority, net (discretionary)	2,635	2,271	976
4080 Outlays, net (discretionary)	1,880	3,383	2,034
Mandatory:			
4090 Budget authority, gross	1,001	2	2
Outlays, gross:			
4100 Outlays from new mandatory authority		2	2
4101 Outlays from mandatory balances	1,136	2,670	694
4110 Outlays, gross (total)	1,136	2,672	696
4180 Budget authority, net (total)	3,636	2,273	978
4190 Outlays, net (total)	3,016	6,055	2,730

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

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

Object Classification (in millions of dollars)

Identification code 014-0680-0-1-301	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	206	232	244
11.3 Other than full-time permanent	3	2	3
11.5 Other personnel compensation	15	16	16
11.9 Total personnel compensation	224	250	263
12.1 Civilian personnel benefits	61	69	71
13.0 Benefits for former personnel	1	1	1
21.0 Travel and transportation of persons	9	9	9
23.1 Rental payments to GSA	1	1	1
23.2 Rental payments to others	1	1	1
23.3 Communications, utilities, and miscellaneous charges	262	268	11
25.2 Other services from non-Federal sources	1,415	2,677	521
26.0 Supplies and materials	16	16	16
31.0 Equipment	10	10	10
32.0 Land and structures	305	311	166
41.0 Grants, subsidies, and contributions	1,367	1,217	539
99.0 Direct obligations	3,672	4,830	1,609
99.0 Reimbursable obligations	444	868	360
99.5 Adjustment for rounding	3	3	3
99.9 Total new obligations, unexpired accounts	4,119	5,701	1,972

Employment Summary

Identification code 014-0680-0-1-301	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	1,532	1,675	1,695
2001 Reimbursable civilian full-time equivalent employment	579	567	577
3001 Allocation account civilian full-time equivalent employment	1	4	4
3001 Allocation account civilian full-time equivalent employment		2	2
3001 Allocation account civilian full-time equivalent employment	8		
3001 Allocation account civilian full-time equivalent employment	1		

CALIFORNIA BAY-DELTA RESTORATION
(INCLUDING TRANSFERS OF FUNDS)

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

Program and Financing (in millions of dollars)

Identification code 014-0687-0-1-301	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 California Bay-Delta Restoration (Direct)	37	34	32
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	2	
1021 Recoveries of prior year unpaid obligations	5		
1070 Unobligated balance (total)	6	2	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	33	32	32
1930 Total budgetary resources available	39	34	32
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	71	75	77
3010 New obligations, unexpired accounts	37	34	32
3020 Outlays (gross)	-28	-32	-32
3040 Recoveries of prior year unpaid obligations, unexpired	-5		
3050 Unpaid obligations, end of year	75	77	77

Memorandum (non-add) entries:			
3100	Obligated balance, start of year	71	75 77
3200	Obligated balance, end of year	75	77 77

Budget authority and outlays, net:			
Discretionary:			
4000	Budget authority, gross	33	32 32
Outlays, gross:			
4010	Outlays from new discretionary authority	5	11 11
4011	Outlays from discretionary balances	23	21 21
4020	Outlays, gross (total)	28	32 32
4180	Budget authority, net (total)	33	32 32
4190	Outlays, net (total)	28	32 32

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

Object Classification (in millions of dollars)

Identification code 014-0687-0-1-301			
2025 actual 2026 est. 2027 est.			
Direct obligations:			
11.1	Personnel compensation: Full-time permanent	1	4 4
12.1	Civilian personnel benefits		1 1
25.2	Other services from non-Federal sources	18	11 9
31.0	Equipment	1	1 1
41.0	Grants, subsidies, and contributions	16	16 16
99.0	Direct obligations	36	33 31
99.5	Adjustment for rounding	1	1 1
99.9	Total new obligations, unexpired accounts	37	34 32

Employment Summary

Identification code 014-0687-0-1-301			
2025 actual 2026 est. 2027 est.			
1001	Direct civilian full-time equivalent employment	10	26 26

TAOS SETTLEMENT FUND

Program and Financing (in millions of dollars)

Identification code 014-2638-0-1-301			
2025 actual 2026 est. 2027 est.			
Obligations by program activity:			
0001	Taos Settlement Fund (Direct)		1
0900	Total new obligations, unexpired accounts (object class 25.2)		1
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	1
1930	Total budgetary resources available	1	1
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1	.....
Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	12	12
3010	New obligations, unexpired accounts		1
3020	Outlays (gross)		-13
3050	Unpaid obligations, end of year	12	.....
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	12	12
3200	Obligated balance, end of year	12	.....
Budget authority and outlays, net:			
Mandatory:			
Outlays, gross:			
4101	Outlays from mandatory balances		13
4180	Budget authority, net (total) .....		.....
4190	Outlays, net (total)		13

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

AGING INFRASTRUCTURE ACCOUNT

Special and Trust Fund Receipts (in millions of dollars)			
Identification code 014-5624-0-2-301			
2025 actual 2026 est. 2027 est.			
0100	Balance, start of year .....		.....
Receipts:			
Current law:			
1130	Repayment of Reimbursement Costs, Aging Infrastructure Account		4
2000	Total: Balances and receipts		4
Appropriations:			
Current law:			
2101	Aging Infrastructure Account		-4
5099	Balance, end of year .....		.....

Program and Financing (in millions of dollars)

Identification code 014-5624-0-2-301			
2025 actual 2026 est. 2027 est.			
Obligations by program activity:			
0002	2022 Bipartisan Infrastructure Law (P.L. 117-58)	419	1,158 4
0003	2025 Disaster Supplemental (P.L. 118-158)	34	13
0900	Total new obligations, unexpired accounts	453	1,171 4
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1,052	1,352 1,001
1021	Recoveries of prior year unpaid obligations	2	.....
1070	Unobligated balance (total)	1,054	1,352 1,001
Budget authority:			
Appropriations, discretionary:			
1121	Appropriations transferred from other acct [014-0680] ...	47	.....
Advance appropriations, discretionary:			
1173	Advance appropriations transferred from other accounts [014-0680]	704	820
Appropriations, mandatory:			
1201	Appropriation (special or trust fund)		4
1900	Budget authority (total)	751	820 4
1930	Total budgetary resources available	1,805	2,172 1,005
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1,352	1,001 1,001

Change in obligated balance:

Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	506	575 328
3010	New obligations, unexpired accounts	453	1,171 4
3020	Outlays (gross)	-382	-1,418 -330
3040	Recoveries of prior year unpaid obligations, unexpired	-2	.....
3050	Unpaid obligations, end of year	575	328 2
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	506	575 328
3200	Obligated balance, end of year	575	328 2

Budget authority and outlays, net:

Discretionary:			
4000	Budget authority, gross	751	820
Outlays, gross:			
4010	Outlays from new discretionary authority	39	492
4011	Outlays from discretionary balances	343	926 328
4020	Outlays, gross (total)	382	1,418 328
Mandatory:			
4090	Budget authority, gross		4
Outlays, gross:			
4100	Outlays from new mandatory authority		2
4180	Budget authority, net (total)	751	820 4
4190	Outlays, net (total)	382	1,418 330

This account provides funds to, and provides for the extended repayment of the funds by, a transferred works operating entity or project beneficiary responsible for repayment of reimbursable costs for the conduct of ex-

AGING INFRASTRUCTURE ACCOUNT—Continued

traordinary operation and maintenance work at a project facility as authorized under 43 U.S.C. 510b.

Object Classification (in millions of dollars)

Identification code 014-5624-0-2-301	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	4		
12.1 Civilian personnel benefits	1		
25.2 Other services from non-Federal sources	316	1,037	3
32.0 Land and structures	65	66	
41.0 Grants, subsidies, and contributions	66	67	
99.0 Direct obligations	452	1,170	3
99.5 Adjustment for rounding	1	1	1
99.9 Total new obligations, unexpired accounts	453	1,171	4

Employment Summary

Identification code 014-5624-0-2-301	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	25		

RECLAMATION WATER SETTLEMENTS FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-5593-0-2-301	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Reclamation Water Settlements Fund	120	120	120
1140 Earnings on Investments, Reclamation Water Settlement Fund	26	28	28
1199 Total current law receipts	146	148	148
1999 Total receipts	146	148	148
2000 Total: Balances and receipts	146	148	148
Appropriations:			
Current law:			
2101 Reclamation Water Settlements Fund	-146	-148	-148
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 014-5593-0-2-301	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Reclamation Water Settlements Fund (Direct)	207	35	148

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	603	543	656
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	604	543	656
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	146	148	148
1930 Total budgetary resources available	750	691	804
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	543	656	656

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	136	241	14
3010 New obligations, unexpired accounts	207	35	148
3020 Outlays (gross)	-101	-262	-103
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3050 Unpaid obligations, end of year	241	14	59
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	136	241	14
3200 Obligated balance, end of year	241	14	59

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	146	148	148
Outlays, gross:			
4100 Outlays from new mandatory authority			89
4101 Outlays from mandatory balances	101	262	14
4110 Outlays, gross (total)	101	262	103
4180 Budget authority, net (total)	146	148	148
4190 Outlays, net (total)	101	262	103

Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value	564	448	561
5001 Total investments, EOY: Federal securities: Par value	448	561	589

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

Object Classification (in millions of dollars)

Identification code 014-5593-0-2-301	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	5		
12.1 Civilian personnel benefits	2		
23.3 Communications, utilities, and miscellaneous charges	1	1	1
25.2 Other services from non-Federal sources	22	22	22
32.0 Land and structures	176	11	124
99.0 Direct obligations	206	34	147
99.5 Adjustment for rounding	1	1	1
99.9 Total new obligations, unexpired accounts	207	35	148

Employment Summary

Identification code 014-5593-0-2-301	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	38		

BLACKFEET WATER SETTLEMENT IMPLEMENTATION FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-5668-0-2-301	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	23	34	46
Receipts:			
Current law:			
1140 Interest Earned on Investments, Blackfeet Water Settlement Implementation Fund	10	12	12
2000 Total: Balances and receipts	33	46	58
5098 Rounding adjustment	1		
5099 Balance, end of year	34	46	58

Program and Financing (in millions of dollars)

Identification code 014-5668-0-2-301	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Blackfeet Water Settlement Implementation Fund (Direct)	1		
0900 Total new obligations, unexpired accounts (object class 25.2)	1		

Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	206	205 205
1001	Discretionary unobligated balance brought fwd, Oct 1	108	107
1930	Total budgetary resources available	206	205 205
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	205	205 205
Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2	2
3010	New obligations, unexpired accounts	1	.....
3020	Outlays (gross)	-1	-2
3050	Unpaid obligations, end of year	2	.....
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	2	2
3200	Obligated balance, end of year	2	.....
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011	Outlays from discretionary balances	1	2
4180	Budget authority, net (total) .....	.....	.....
4190	Outlays, net (total)	1	2
Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	232	240 252
5001	Total investments, EOY: Federal securities: Par value	240	252 264

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

RECLAMATION FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-5000-0-2-301	2025 actual	2026 est.	2027 est.
0100	Balance, start of year	23,347	24,804 26,868
Receipts:			
Current law:			
1130	Reclamation Fund, Miscellaneous Interest	48	40 40
1130	Reclamation Fund, Royalties on Natural Resources	2,823	3,117 3,212
1130	Reclamation Fund, Sale of Timber and Other Products .....	.....	1 1
1130	Reclamation Fund, Other Proprietary Receipts from the Public	137	64 64
1130	Reclamation Fund, Sale of Public Domain	21	14 14
1130	Reclamation Fund, All Other, Sale of Electric Energy, Bonneville Power Administration .....	.....	10 1
1130	Reclamation Fund, All Other, Sale of Power and Other Utilities (WAPA)	76	85 85
1199	Total current law receipts	3,105	3,331 3,417
1999	Total receipts	3,105	3,331 3,417
2000	Total: Balances and receipts	26,452	28,135 30,285
Appropriations:			
Current law:			
2101	Water and Related Resources	-1,482	-1,140 -841
2101	Policy and Administration	-67	-64 -64
2101	Construction, Rehabilitation, Operation and Maintenance, Western Area Power Administration	-100	-63 -63
2199	Total current law appropriations	-1,649	-1,267 -968
2999	Total appropriations	-1,649	-1,267 -968
5098	Rounding adjustment	1	.....
5099	Balance, end of year	24,804	26,868 29,317

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

POLICY AND ADMINISTRATION

For expenses necessary for policy, administration, and related functions in the Office of the Commissioner, the Denver office, and offices in the six regions of the Bureau of Reclamation, to remain available until September 30, 2028, \$64,000,000, to be derived from the Reclamation Fund and be nonreimbursable as provided in subsection O of section 4 of the Act of December 5, 1924, as amended (43 U.S.C. 377), of which not to exceed \$5,000 may be used for official reception and representation expenses: Provided, That no part of any other appropriation in this Act shall be available for activities or functions budgeted as policy and administration expenses.

Program and Financing (in millions of dollars)

Identification code 014-5065-0-2-301	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001	Policy and Administration (Direct)	59	85 64
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	13	21
Budget authority:			
Appropriations, discretionary:			
1101	Appropriation (special or trust)	67	64 64
1930	Total budgetary resources available	80	85 64
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	21	.....
Special and non-revolving trust funds:			
1952	Expired unobligated balance, start of year	2	2 2
1953	Expired unobligated balance, end of year	2	2 2
1955	Unobligated balances withdrawn and returned to general fund	1	.....
Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	6	3 11
3010	New obligations, unexpired accounts	59	85 64
3020	Outlays (gross)	-61	-77 -64
3041	Recoveries of prior year unpaid obligations, expired	-1	.....
3050	Unpaid obligations, end of year	3	11 11
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	6	3 11
3200	Obligated balance, end of year	3	11 11
Budget authority and outlays, net:			
Discretionary:			
4000	Budget authority, gross	67	64 64
Outlays, gross:			
4010	Outlays from new discretionary authority	49	54 54
4011	Outlays from discretionary balances	12	23 10
4020	Outlays, gross (total)	61	77 64
4180	Budget authority, net (total)	67	64 64
4190	Outlays, net (total)	61	77 64

This account supports the direction and management of all Reclamation activities as performed by the Commissioner's office and the six regional offices. Charges attributable to individual projects or specific beneficiaries, including the costs of related administrative and technical services, are covered under other Bureau of Reclamation accounts.

Object Classification (in millions of dollars)

Identification code 014-5065-0-2-301	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1	Full-time permanent	23	32 34
11.3	Other than full-time permanent	1	1 1
11.5	Other personnel compensation	1	1 1
11.9	Total personnel compensation	25	34 36
12.1	Civilian personnel benefits	7	9 9
21.0	Travel and transportation of persons	2	2 2
23.3	Communications, utilities, and miscellaneous charges	1	1 1
25.2	Other services from non-Federal sources	23	38 15
99.0	Direct obligations	58	84 63
99.5	Adjustment for rounding	1	1 1
99.9	Total new obligations, unexpired accounts	59	85 64

POLICY AND ADMINISTRATION—Continued
Employment Summary

Identification code 014-5065-0-2-301	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	135	175	185

CENTRAL VALLEY PROJECT RESTORATION FUND

For carrying out the programs, projects, plans, habitat restoration, improvement, and acquisition provisions of the Central Valley Project Improvement Act, title XXXIV of Public Law 102-575, as amended, such sums as may be collected in fiscal year 2027 in the Central Valley Project Restoration Fund pursuant to sections 3407(d), 3404(c)(3), and 3405(f) of Public Law 102-575, to remain available until expended: Provided, That the Bureau of Reclamation is directed to assess and collect the full amount of the additional mitigation and restoration payments authorized by section 3407(d) of Public Law 102-575: Provided further, That none of the funds made available under this heading may be used for the acquisition or leasing of water for in-stream purposes if the water is already committed to in-stream purposes by a court adopted decree or order.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-5173-0-2-301	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Central Valley Project Restoration Fund, Revenue	64	65	67
2000 Total: Balances and receipts	64	65	67
Appropriations:			
Current law:			
2101 Central Valley Project Restoration Fund	-64	-65	-67
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 014-5173-0-2-301	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Central Valley Project Restoration Fund (Direct)	48	96	67
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	13	31	
1001 Discretionary unobligated balance brought fwd, Oct 1	13		
1021 Recoveries of prior year unpaid obligations	2		
1070 Unobligated balance (total)	15	31	
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special fund, restoration fund, 3407(d))	64	65	67
1930 Total budgetary resources available	79	96	67
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	31		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	109	119	150
3010 New obligations, unexpired accounts	48	96	67
3020 Outlays (gross)	-36	-65	-65
3040 Recoveries of prior year unpaid obligations, unexpired	-2		
3050 Unpaid obligations, end of year	119	150	152
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	109	119	150
3200 Obligated balance, end of year	119	150	152
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	64	65	67
Outlays, gross:			
4010 Outlays from new discretionary authority	12	23	23
4011 Outlays from discretionary balances	24	42	42
4020 Outlays, gross (total)	36	65	65
4180 Budget authority, net (total)	64	65	67
4190 Outlays, net (total)	36	65	65

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

Object Classification (in millions of dollars)

Identification code 014-5173-0-2-301	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	1	2	2
12.1 Civilian personnel benefits		1	1
23.3 Communications, utilities, and miscellaneous charges	16	16	16
25.2 Other services from non-Federal sources	24	70	41
32.0 Land and structures	2	2	2
41.0 Grants, subsidies, and contributions	4	4	4
99.0 Direct obligations	47	95	66
99.5 Adjustment for rounding	1	1	1
99.9 Total new obligations, unexpired accounts	48	96	67

Employment Summary

Identification code 014-5173-0-2-301	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	7	15	15

COLORADO RIVER DAM FUND, BOULDER CANYON PROJECT

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-5656-0-2-301	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Revenues, Colorado River Dam Fund, Boulder Canyon Project	99	107	111
2000 Total: Balances and receipts	99	107	111
Appropriations:			
Current law:			
2101 Colorado River Dam Fund, Boulder Canyon Project	-99	-107	-111
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 014-5656-0-2-301	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Facility operations	74	65	77
0002 Facility maintenance and rehabilitation	19	21	20
0003 Water and Energy Management and Development	9	13	13
0900 Total new obligations, unexpired accounts	102	99	110
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	63	61	68
1021 Recoveries of prior year unpaid obligations	2		
1022 Capital transfer of unobligated balances to general fund	-1	-1	-1
1070 Unobligated balance (total)	64	60	67
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	99	107	111
1930 Total budgetary resources available	163	167	178
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	61	68	68
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	41	35	46
3010 New obligations, unexpired accounts	102	99	110
3020 Outlays (gross)	-106	-88	-109

3040	Recoveries of prior year unpaid obligations, unexpired	-2		
3050	Unpaid obligations, end of year	35	46	47
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	41	35	46
3200	Obligated balance, end of year	35	46	47
Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross	99	107	111
Outlays, gross:				
4100	Outlays from new mandatory authority			63
4101	Outlays from mandatory balances	106	88	46
4110	Outlays, gross (total)	106	88	109
4180	Budget authority, net (total)	99	107	111
4190	Outlays, net (total)	106	88	109

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

Object Classification (in millions of dollars)

Identification code 014-5656-0-2-301	2025 actual	2026 est.	2027 est.	
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	25	25	26
11.5	Other personnel compensation	3	3	3
11.9	Total personnel compensation	28	28	29
12.1	Civilian personnel benefits	7	7	7
25.2	Other services from non-Federal sources	61	58	68
26.0	Supplies and materials	2	2	2
31.0	Equipment	1	1	1
32.0	Land and structures	1	1	1
41.0	Grants, subsidies, and contributions	1	1	1
99.0	Direct obligations	101	98	109
99.5	Adjustment for rounding	1	1	1
99.9	Total new obligations, unexpired accounts	102	99	110

Employment Summary

Identification code 014-5656-0-2-301	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment	189	181	181

SAN GABRIEL BASIN RESTORATION FUND

Program and Financing (in millions of dollars)

Identification code 014-5483-0-2-301	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0001	San Gabriel Basin Restoration Fund (Direct)	3		
0900	Total new obligations, unexpired accounts (object class 41.0)	3		
Budgetary resources:				
Budget authority:				
Appropriations, discretionary:				
1121	Appropriations transferred from other acct [014-0680]	3		
1930	Total budgetary resources available	3		
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1			1
3010	New obligations, unexpired accounts	3		
3020	Outlays (gross)	-2		-1
3050	Unpaid obligations, end of year	1		

Memorandum (non-add) entries:			
3100	Obligated balance, start of year		1
3200	Obligated balance, end of year	1	
Budget authority and outlays, net:			
Discretionary:			
4000	Budget authority, gross	3	
Outlays, gross:			
4010	Outlays from new discretionary authority	2	
4011	Outlays from discretionary balances		1
4020	Outlays, gross (total)	2	1
4180	Budget authority, net (total)	3	
4190	Outlays, net (total)	2	1

SAN JOAQUIN RESTORATION FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-5537-0-2-301	2025 actual	2026 est.	2027 est.	
0100	Balance, start of year			
Receipts:				
Current law:				
1130	San Joaquin River Restoration Fund Receipts	11	14	14
2000	Total: Balances and receipts	11	14	14
Appropriations:				
Current law:				
2101	San Joaquin Restoration Fund	-11	-14	-14
5099	Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 014-5537-0-2-301	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0001	San Joaquin Restoration Fund (Direct)	93	14	14
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	288	206	206
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund)	11	14	14
1900	Budget authority (total)	11	14	14
1930	Total budgetary resources available	299	220	220
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	206	206	206
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1		92	9
3010	New obligations, unexpired accounts	93	14	14
3020	Outlays (gross)	-1	-97	-14
3050	Unpaid obligations, end of year	92	9	9
Memorandum (non-add) entries:				
3100	Obligated balance, start of year		92	9
3200	Obligated balance, end of year	92	9	9

Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross	11	14	14
Outlays, gross:				
4100	Outlays from new mandatory authority		5	5
4101	Outlays from mandatory balances	1	92	9
4110	Outlays, gross (total)	1	97	14
4180	Budget authority, net (total)	11	14	14
4190	Outlays, net (total)	1	97	14

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

SAN JOAQUIN RESTORATION FUND—Continued

2) to reduce or avoid adverse water supply impacts to all of the Friant Division long-term contractors that may result from the Interim Flows and Restoration Flows provided for in the Settlement.

Object Classification (in millions of dollars)

Identification code 014-5537-0-2-301	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent		2	2
12.1 Civilian personnel benefits		1	1
25.2 Other services from non-Federal sources	1	1	1
32.0 Land and structures	92	10	10
99.0 Direct obligations	93	14	14
99.9 Total new obligations, unexpired accounts	93	14	14

Employment Summary

Identification code 014-5537-0-2-301	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment		18	18

LOWER COLORADO RIVER BASIN DEVELOPMENT FUND

Program and Financing (in millions of dollars)

Identification code 014-4079-0-3-301	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Facility operation	43	29	24
0802 Water and energy management and development	11	119	249
0804 2022 Bipartisan Infrastructure Law (PL. 117-58)	27	7	23
0900 Total new obligations, unexpired accounts	81	155	296
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	432	485	436
1001 Discretionary unobligated balance brought fwd, Oct 1	1	1	
1011 Unobligated balance transfer from other acct [014-2699]	23		
1021 Recoveries of prior year unpaid obligations	5		
1022 Capital transfer of unobligated balances to general fund		-1	-1
1070 Unobligated balance (total)	460	484	435
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [014-0680]	8	8	113
Spending authority from offsetting collections, mandatory:			
1800 Collected	98	100	103
1802 Offsetting collections (previously unavailable)	1	1	2
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-1	-2	-2
1850 Spending auth from offsetting collections, mand (total)	98	99	103
1900 Budget authority (total)	106	107	216
1930 Total budgetary resources available	566	591	651
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	485	436	355

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	81	52	87
3010 New obligations, unexpired accounts	81	155	296
3020 Outlays (gross)	-105	-120	-256
3040 Recoveries of prior year unpaid obligations, unexpired	-5		
3050 Unpaid obligations, end of year	52	87	127
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	81	52	87
3200 Obligated balance, end of year	52	87	127

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	8	8	113
Outlays, gross:			
4010 Outlays from new discretionary authority		5	68
4011 Outlays from discretionary balances	9	1	3
4020 Outlays, gross (total)	9	6	71
Mandatory:			
4090 Budget authority, gross	98	99	103

Outlays, gross:			
4100 Outlays from new mandatory authority		34	36
4101 Outlays from mandatory balances	96	80	149
4110 Outlays, gross (total)	96	114	185
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-12	-12	-12
4121 Interest on Federal securities	-22	-27	-27
4123 Non-Federal sources	-64	-61	-64
4130 Offsets against gross budget authority and outlays (total)	-98	-100	-103
4160 Budget authority, net (mandatory)		-1	
4170 Outlays, net (mandatory)	-2	14	82
4180 Budget authority, net (total)	8	7	113
4190 Outlays, net (total)	7	20	153

Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value	511	542	602
5001 Total investments, EOY: Federal securities: Par value	542	602	662
5090 Unexpired unavailable balance, SOY: Offsetting collections	1	1	2
5092 Unexpired unavailable balance, EOY: Offsetting collections	1	2	2

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

Object Classification (in millions of dollars)

Identification code 014-4079-0-3-301	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
11.1 Personnel compensation: Full-time permanent	3	3	3
12.1 Civilian personnel benefits	1	1	1
32.0 Land and structures	32	50	84
41.0 Grants, subsidies, and contributions	44	100	207
99.0 Reimbursable obligations	80	154	295
99.5 Adjustment for rounding	1	1	1
99.9 Total new obligations, unexpired accounts	81	155	296

Employment Summary

Identification code 014-4079-0-3-301	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	18	18	18

UPPER COLORADO RIVER BASIN FUND

Program and Financing (in millions of dollars)

Identification code 014-4081-0-3-301	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Facility operation	59	132	67
0802 Facility maintenance and rehabilitation	9	48	30
0803 Water and energy management and development	12	11	4
0804 Fish and wildlife management and development	25	44	22
0900 Total new obligations, unexpired accounts	105	235	123
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	237	289	175
1001 Discretionary unobligated balance brought fwd, Oct 1	6	36	
1011 Unobligated balance transfer from other acct [014-0680]	1		
1021 Recoveries of prior year unpaid obligations	12		
1022 Capital transfer of unobligated balances to general fund		-4	-4
1070 Unobligated balance (total)	250	285	171
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [014-0680]	51	24	23

Spending authority from offsetting collections, mandatory:				
1800	Collected	99	101	104
1820	Capital transfer of spending authority from offsetting collections to general fund	-6		
1850	Spending auth from offsetting collections, mand (total)	93	101	104
1900	Budget authority (total)	144	125	127
1930	Total budgetary resources available	394	410	298
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	289	175	175
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	169	153	207
3010	New obligations, unexpired accounts	105	235	123
3020	Outlays (gross)	-109	-181	-123
3040	Recoveries of prior year unpaid obligations, unexpired	-12		
3050	Unpaid obligations, end of year	153	207	207
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	169	153	207
3200	Obligated balance, end of year	153	207	207
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	51	24	23
Outlays, gross:				
4010	Outlays from new discretionary authority		14	14
4011	Outlays from discretionary balances	28	25	10
4020	Outlays, gross (total)	28	39	24
Mandatory:				
4090	Budget authority, gross	93	101	104
Outlays, gross:				
4100	Outlays from new mandatory authority		30	31
4101	Outlays from mandatory balances	81	112	68
4110	Outlays, gross (total)	81	142	99
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120	Federal sources	-79	-79	-79
4123	Non-Federal sources	-20	-22	-25
4130	Offsets against gross budget authority and outlays (total)	-99	-101	-104
4160	Budget authority, net (mandatory)	-6		
4170	Outlays, net (mandatory)	-18	41	-5
4180	Budget authority, net (total)	45	24	23
4190	Outlays, net (total)	10	80	19

Ongoing construction costs of the Colorado River Storage project are financed through appropriations transferred to this account. Revenues from the operation of project facilities are available without further appropriation for operation and maintenance expenses and for capital repayment to the General Fund.

Object Classification (in millions of dollars)

Identification code 014-4081-0-3-301				
		2025 actual	2026 est.	2027 est.
Reimbursable obligations:				
Personnel compensation:				
11.1	Full-time permanent	22	11	12
11.5	Other personnel compensation	2	1	1
11.9	Total personnel compensation	24	12	13
12.1	Civilian personnel benefits	6	3	3
32.0	Land and structures	24	76	36
41.0	Grants, subsidies, and contributions	50	143	70
99.0	Reimbursable obligations	104	234	122
99.5	Adjustment for rounding	1	1	1
99.9	Total new obligations, unexpired accounts	105	235	123

Employment Summary

Identification code 014-4081-0-3-301				
		2025 actual	2026 est.	2027 est.
2001	Reimbursable civilian full-time equivalent employment	162	81	81

WORKING CAPITAL FUND

Program and Financing (in millions of dollars)

Identification code 014-4524-0-4-301				
		2025 actual	2026 est.	2027 est.
Obligations by program activity:				
0801	Information resources management	77	80	75
0803	Administrative expenses	460	473	461
0804	Technical expenses	216	207	202
0900	Total new obligations, unexpired accounts	753	760	738
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	168	150	103
1021	Recoveries of prior year unpaid obligations	8		
1070	Unobligated balance (total)	176	150	103
Budget authority:				
Spending authority from offsetting collections, discretionary:				
1700	Collected	770	713	738
1701	Change in uncollected payments, Federal sources	-43		
1750	Spending auth from offsetting collections, disc (total)	727	713	738
1930	Total budgetary resources available	903	863	841
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	150	103	103
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	105	72	131
3010	New obligations, unexpired accounts	753	760	738
3020	Outlays (gross)	-778	-701	-735
3040	Recoveries of prior year unpaid obligations, unexpired	-8		
3050	Unpaid obligations, end of year	72	131	134
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-104	-61	-61
3070	Change in uncollected pymts, Fed sources, unexpired	43		
3090	Uncollected pymts, Fed sources, end of year	-61	-61	-61
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	1	11	70
3200	Obligated balance, end of year	11	70	73
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	727	713	738
Outlays, gross:				
4010	Outlays from new discretionary authority		642	664
4011	Outlays from discretionary balances	778	59	71
4020	Outlays, gross (total)	778	701	735
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-768	-711	-736
4033	Non-Federal sources	-2	-2	-2
4040	Offsets against gross budget authority and outlays (total)	-770	-713	-738
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	43		
4070	Budget authority, net (discretionary)			
4080	Outlays, net (discretionary)	8	-12	-3
4180	Budget authority, net (total)			
4190	Outlays, net (total)	8	-12	-3

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

Object Classification (in millions of dollars)

Identification code 014-4524-0-4-301				
		2025 actual	2026 est.	2027 est.
Reimbursable obligations:				
Personnel compensation:				
11.1	Full-time permanent	302	108	114
11.3	Other than full-time permanent	7	8	8
11.5	Other personnel compensation	9	3	3
11.9	Total personnel compensation	318	119	125
12.1	Civilian personnel benefits	105	39	40
21.0	Travel and transportation of persons	3	3	3
23.1	Rental payments to GSA	18	18	19
23.2	Rental payments to others	2	2	2
23.3	Communications, utilities, and miscellaneous charges	6	6	6

WORKING CAPITAL FUND—Continued
Object Classification—Continued

Identification code 014-4524-0-4-301	2025 actual	2026 est.	2027 est.
25.2 Other services from non-Federal sources	272	544	513
26.0 Supplies and materials	6	6	6
31.0 Equipment	21	21	22
41.0 Grants, subsidies, and contributions	1	1	1
99.0 Reimbursable obligations	752	759	737
99.5 Adjustment for rounding	1	1	1
99.9 Total new obligations, unexpired accounts	753	760	738

Employment Summary

Identification code 014-4524-0-4-301	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	2,607	939	949

BUREAU OF RECLAMATION LOAN PROGRAM ACCOUNT

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

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

No funds are requested for the Reclamation loan program for direct loans or for loan program administration for 2027.

BUREAU OF RECLAMATION DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 014-4547-0-3-301	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0713 Payment of interest to Treasury	2		
0900 Total new obligations, unexpired accounts	2		
Budgetary resources:			
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	3	3	3
1825 Spending authority from offsetting collections applied to repay debt	-1	-3	-3
1850 Spending auth from offsetting collections, mand (total)	2		
1900 Budget authority (total)	2		
1930 Total budgetary resources available	2		
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	2		
3020 Outlays (gross)	-2		
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	2		
Financing disbursements:			
4110 Outlays, gross (total)	2		
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4123 Repayments of principal	-3	-2	-2
4123 Interest received on loans		-1	-1
4130 Offsets against gross budget authority and outlays (total)	-3	-3	-3
4160 Budget authority, net (mandatory)	-1	-3	-3
4170 Outlays, net (mandatory)	-1	-3	-3
4180 Budget authority, net (total)	-1	-3	-3
4190 Outlays, net (total)	-1	-3	-3

Status of Direct Loans (in millions of dollars)

Identification code 014-4547-0-3-301	2025 actual	2026 est.	2027 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	23	22	20
1251 Repayments: Repayments and prepayments	-1	-2	-2
1290 Outstanding, end of year	22	20	18

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

Balance Sheet (in millions of dollars)

Identification code 014-4547-0-3-301	2024 actual	2025 actual
ASSETS:		
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	23	22
1405 Allowance for subsidy cost (-)		
1499 Net present value of assets related to direct loans	23	22
1999 Total assets	23	22
LIABILITIES:		
2103 Federal liabilities: Debt	23	22
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	23	22

BUREAU OF RECLAMATION LOAN LIQUIDATING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 014-0667-0-1-301	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	1	1	1
1820 Capital transfer of spending authority from offsetting collections to general fund	-1	-1	-1
Budget authority and outlays, net:			
Mandatory:			
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-1	-1	-1
4180 Budget authority, net (total)	-1	-1	-1
4190 Outlays, net (total)	-1	-1	-1

Status of Direct Loans (in millions of dollars)

Identification code 014-0667-0-1-301	2025 actual	2026 est.	2027 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	2	1	
1251 Repayments: Repayments and prepayments	-1	-1	
1290 Outstanding, end of year	1		

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

Balance Sheet (in millions of dollars)

Identification code 014-0667-0-1-301	2024 actual	2025 actual
ASSETS:		
1601 Direct loans, gross	2	1
1603 Allowance for estimated uncollectible loans and interest (-)		

1699	Value of assets related to direct loans	2	1
1999	Total assets	2	1
LIABILITIES:			
2104	Federal liabilities: Resources payable to Treasury	2	1
NET POSITION:			
3300	Cumulative results of operations		
4999	Total liabilities and net position	2	1

Trust Funds

RECLAMATION TRUST FUNDS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-8070-0-7-301	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Deposits, Reclamation Trust Funds		1	1
2000 Total: Balances and receipts		1	1
Appropriations:			
Current law:			
2101 Reclamation Trust Funds		-1	-1
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 014-8070-0-7-301	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Reclamation Trust Funds (Direct)		1	1
0900 Total new obligations, unexpired accounts (object class 25.2)		1	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	1	1
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)		1	1
1930 Total budgetary resources available	1	2	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	1	1
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts		1	1
3020 Outlays (gross)		-1	-1
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross		1	1
Outlays, gross:			
4101 Outlays from mandatory balances		1	1
4180 Budget authority, net (total)		1	1
4190 Outlays, net (total)		1	1

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

Employment Summary

Identification code 014-8070-0-7-301	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment		1	1

ADMINISTRATIVE PROVISION

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

CENTRAL UTAH PROJECT

Federal Funds

CENTRAL UTAH PROJECT COMPLETION ACCOUNT

For carrying out activities authorized by the Central Utah Project Completion Act, titles II through VI of Public Law 102-575, as amended, \$17,000,000, to remain available until expended, of which \$3,800,000 shall be deposited into the Utah Reclamation Mitigation and Conservation Account for use by the Utah Reclamation Mitigation and Conservation Commission: Provided, That of the amount provided under this heading, \$1,900,000 shall be available until September 30, 2028, for expenses necessary in carrying out related responsibilities of the Secretary of the Interior: Provided further, That for fiscal year 2027, of the amount made available to the Commission under this Act or any other Act, the Commission may use an amount not to exceed \$2,310,000 for administrative expenses.

Program and Financing (in millions of dollars)

Identification code 014-0787-0-1-301	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Central Utah project construction	18	13	7
0003 Fish and Wildlife		4	4
0004 Program administration		2	2
0900 Total new obligations, unexpired accounts	18	19	13
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	1	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	23	23	17
1120 Appropriations transferred to other acts (014-5174)	-5	-4	-4
1160 Appropriation, discretionary (total)	18	19	13
1930 Total budgetary resources available	19	20	14
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	1	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	2	4
3010 New obligations, unexpired accounts	18	19	13
3020 Outlays (gross)	-17	-17	-14
3050 Unpaid obligations, end of year	2	4	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	2	4
3200 Obligated balance, end of year	2	4	3
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	18	19	13
Outlays, gross:			
4010 Outlays from new discretionary authority	16	16	11
4011 Outlays from discretionary balances	1	1	3
4020 Outlays, gross (total)	17	17	14
4180 Budget authority, net (total)	18	19	13
4190 Outlays, net (total)	17	17	14

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

Object Classification (in millions of dollars)

Identification code 014-0787-0-1-301	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.2 Other services from non-Federal sources	12	13	7
25.3 Other goods and services from Federal sources	4	4	4
41.0 Grants, subsidies, and contributions	2	2	2

CENTRAL UTAH PROJECT COMPLETION ACCOUNT—Continued
Object Classification—Continued

Identification code 014-0787-0-1-301	2025 actual	2026 est.	2027 est.
99.9 Total new obligations, unexpired accounts	18	19	13

UTAH RECLAMATION MITIGATION AND CONSERVATION ACCOUNT
Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-5174-0-2-301	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	127	131	132
Receipts:			
Current law:			
1140 Interest on Principal, Utah Mitigation and Conservation Fund	6	5	3
2000 Total: Balances and receipts	133	136	135
Appropriations:			
Current law:			
2101 Utah Reclamation Mitigation and Conservation Account	-3	-5	-2
2103 Utah Reclamation Mitigation and Conservation Account			-1
2132 Utah Reclamation Mitigation and Conservation Account	1	1	1
2199 Total current law appropriations	-2	-4	-2
2999 Total appropriations	-2	-4	-2
5099 Balance, end of year	131	132	133

Program and Financing (in millions of dollars)

Identification code 014-5174-0-2-301	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Utah Reclamation Mitigation and Conservation	5	5	5
0002 Title IV Interest on Investment	2	3	3
0900 Total new obligations, unexpired accounts	7	8	8

Budgetary resources:
Unobligated balance:

1000 Unobligated balance brought forward, Oct 1	11	11	11
1001 Discretionary unobligated balance brought fwd, Oct 1	8	9	
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [014-0787]	5	4	4
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	3	5	2
1203 Appropriation (previously unavailable)(special or trust)			1
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-1	-1	-1
1260 Appropriations, mandatory (total)	2	4	2
1900 Budget authority (total)	7	8	6
1930 Total budgetary resources available	18	19	17
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	11	11	9

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	16	11	6
3010 New obligations, unexpired accounts	7	8	8
3020 Outlays (gross)	-12	-13	-10
3050 Unpaid obligations, end of year	11	6	4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	16	11	6
3200 Obligated balance, end of year	11	6	4

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	5	4	4
Outlays, gross:			
4010 Outlays from new discretionary authority	1	1	1
4011 Outlays from discretionary balances	7	7	5
4020 Outlays, gross (total)	8	8	6
Mandatory:			
4090 Budget authority, gross	2	4	2
Outlays, gross:			
4100 Outlays from new mandatory authority		4	3

4101 Outlays from mandatory balances	4	1	1
4110 Outlays, gross (total)	4	5	4
4180 Budget authority, net (total)	7	8	6
4190 Outlays, net (total)	12	13	10

Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value	128	131	134
5001 Total investments, EOY: Federal securities: Par value	131	134	137

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

Object Classification (in millions of dollars)

Identification code 014-5174-0-2-301	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	1	1	1
25.2 Other services from non-Federal sources	4	5	5
25.3 Other goods and services from Federal sources	2	2	2
99.9 Total new obligations, unexpired accounts	7	8	8

Employment Summary

Identification code 014-5174-0-2-301	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	8	12	12

UNITED STATES GEOLOGICAL SURVEY
Federal Funds

SURVEYS, INVESTIGATIONS, AND RESEARCH

For expenses necessary for the United States Geological Survey to perform surveys, investigations, and research covering topography, geology, hydrology, biology, and the mineral and water resources of the United States, its territories and possessions, and other areas as authorized by the Organic Act of March 3, 1839, as amended (43 U.S.C. 31), and sections 3 and 11 of the Outer Continental Shelf Lands Act, as amended (43 U.S.C. 1332 and 1340); classify lands as to their mineral and water resources; give engineering supervision to power permittees and Federal Energy Regulatory Commission licensees; administer the minerals exploration program as authorized by section 1 of the Act of August 21, 1958, Public Law 85-701 (30 U.S.C. 641); conduct inquiries into the economic conditions affecting mining and materials processing industries as authorized by the provisions at chapter 3 of title 30, United States Code, section 2 of the Mining and Minerals Policy Act of 1970, Public Law 91-631, as amended (30 U.S.C. 21a), and section 8(a)(1) of the Strategic and Critical Materials Stock Piling Revision Act of 1979, Public Law 96-41, as amended (50 U.S.C. 98g(a)(1)), and related purposes as authorized by law; and to publish and disseminate data relative to the foregoing activities; \$892,668,000, to remain available until September 30, 2028; of which \$78,840,000 shall remain available until expended for satellite operations; and of which \$55,614,000 shall be available until expended for deferred maintenance and capital improvement projects that exceed \$100,000 in cost: Provided, That none of the funds provided for the ecosystem research activity shall be used to conduct new surveys on private property, unless specifically authorized in writing by the property owner: Provided further, That no part of this appropriation shall be used to pay more than one-half the cost of topo-

graphic mapping or water resources data collection and investigations carried on in cooperation with States and municipalities Provided further, That of the amount appropriated under this heading, not to exceed \$15,000 may be for official reception and representation expenses.

Program and Financing (in millions of dollars)

Identification code 014-0804-0-1-306	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Ecosystems	260	294	65
0004 Natural Hazards	208	207	145
0005 Water Resources	280	292	235
0006 Core Science Systems	222	268	187
0007 Science Support	106	82	83
0008 Facilities	112	189	176
0009 Energy and Mineral Resources	104	114	.....
0010 Geology, Energy, and Minerals .....	.....	.....	138
0091 Direct program activities, subtotal	1,292	1,446	1,029
0103 2022 Disaster Supplemental (P.L. 117-43)	4	.....	.....
0104 2022 Bipartisan Infrastructure Law (P.L. 117-58)	52	87	11
0105 2022 Inflation Reduction Act (P.L. 117-169)	8	2	1
0106 2023 Disaster Supplemental (P.L. 117-328)	7	7	4
0107 2025 Disaster Supplemental (P.L. 118-158)	1	1	.....
0191 Direct program activities, subtotal	72	97	16
0799 Total direct obligations	1,364	1,543	1,045
0801 Surveys, Investigations, and Research (Reimbursable)	630	630	500
0900 Total new obligations, unexpired accounts	1,994	2,173	1,545
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	985	1,141	1,082
1001 Discretionary unobligated balance brought fwd, Oct 1	903	.....	.....
1021 Recoveries of prior year unpaid obligations	19	.....	.....
1070 Unobligated balance (total)	1,004	1,141	1,082
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,450	1,420	893
1100 Appropriation	3	.....	.....
1160 Appropriation, discretionary (total)	1,453	1,420	893
Advance appropriations, discretionary:			
1170 Advance appropriation	69	64	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected	613	630	500
1701 Change in uncollected payments, Federal sources	-5	.....	.....
1750 Spending auth from offsetting collections, disc (total)	608	630	500
Spending authority from offsetting collections, mandatory:			
1800 Collected	5	.....	.....
1900 Budget authority (total)	2,135	2,114	1,393
1930 Total budgetary resources available	3,139	3,255	2,475
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-4	.....	.....
1941 Unexpired unobligated balance, end of year	1,141	1,082	930
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,116	814	1,046
3010 New obligations, unexpired accounts	1,994	2,173	1,545
3011 Obligations ("upward adjustments"), expired accounts	2	.....	.....
3020 Outlays (gross)	-2,270	-1,941	-1,481
3040 Recoveries of prior year unpaid obligations, unexpired	-19	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-9	.....	.....
3050 Unpaid obligations, end of year	814	1,046	1,110
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-909	-869	-869
3070 Change in uncollected pymts, Fed sources, unexpired	5	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	35	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-869	-869	-869
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	207	-55	177
3200 Obligated balance, end of year	-55	177	241
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	2,130	2,114	1,393
Outlays, gross:			
4010 Outlays from new discretionary authority	1,312	1,458	989
4011 Outlays from discretionary balances	942	471	486
4020 Outlays, gross (total)	2,254	1,929	1,475

Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-344	-334	-265
4033 Non-Federal sources	-303	-296	-235
4040 Offsets against gross budget authority and outlays (total)	-647	-630	-500
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	5	.....	.....
4052 Offsetting collections credited to expired accounts	34	.....	.....
4060 Additional offsets against budget authority only (total)	39	.....	.....
4070 Budget authority, net (discretionary)	1,522	1,484	893
4080 Outlays, net (discretionary)	1,607	1,299	975
Mandatory:			
4090 Budget authority, gross	5	.....	.....
Outlays, gross:			
4100 Outlays from new mandatory authority	4	.....	.....
4101 Outlays from mandatory balances	12	12	6
4110 Outlays, gross (total)	16	12	6
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources:	-5	.....	.....
4180 Budget authority, net (total)	1,522	1,484	893
4190 Outlays, net (total)	1,618	1,311	981

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

Geology, Energy, and Minerals.—The USGS Geology, Energy, and Minerals Mission Area is the Nation's primary source of impartial scientific information on domestic and global geologic resources and their supply chains. The Nation relies on energy and mineral resources to power homes and businesses and to manufacture products and technologies from phones to vehicles to data centers. The mission area maps and conducts research on the entire life-cycle of these resources, including geologic resource occurrence, extraction, use, disposal, and the opportunity to recover resources from waste. Additionally, the mission area assesses emerging resources, which provide opportunities for innovation in the energy industry. Science produced in the mission area informs economic, technological, national security, and global trade strategies and investments, as well as sustainable natural resource management and the development of infrastructure and new technologies.

Natural Hazards.—The USGS Natural Hazards Mission Area plays a critical role in providing policymakers, communities, and the public with the knowledge needed to anticipate, understand and reduce risks associated with natural hazards. It provides authoritative assessments of potential threats such as earthquakes, volcanic eruptions, landslides, storm-induced coastal flooding, geomagnetic storms, and tsunamis, as well as longer-term impacts such as sea level change and coastal erosion. This mission area also advances the characterization and assessment of coastal and marine hazards, processes, conditions, and vulnerability by mapping the seafloor. These mapping efforts also provide vital information for understanding the Nation's geothermal, marine energy, and critical mineral resources. The USGS Natural Hazards Mission Area works with partners and stakeholders to define and mitigate hazard risks, deepen understanding of natural hazard processes, and characterize potential impacts on human activity and health and the economy.

Water Resources.—The USGS Water Resources Mission Area is the Nation's primary Federal source of water information. That information is used by water decision-makers at all levels (Federal, State, tribal and municipal) to respond to and manage a wide range of issues, such as minimizing loss of life and property from floods and droughts; protecting human health from water-borne contaminants and diseases; assuring adequate supplies of clean water for drinking, agricultural, commercial, industrial, mining, datacenters, and recreational water uses; and supporting local, regional and National infrastructure projects. To adequately meet these many

SURVEYS, INVESTIGATIONS, AND RESEARCH—Continued

demands for water information, the mission area focuses on observing, understanding, predicting, and delivering information on the Nation's water resources. Observations include stream gaging, water quality sampling, and groundwater monitoring. Understanding those observations are part of the research to assess water conditions and develop sensors and models that are used to predict or forecast scenarios of water condition. Delivery includes databases, web applications, and visualizations that disseminates this work to the public. Collectively, these efforts contribute to sustainable stewardship and development of the Nation's resources for the benefit of present and future generations.

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

Science Support.—The USGS Science Support activity provides funding and resources toward business and information services that are crucial to conducting quality science, including internal controls; budget and performance; publishing; monitoring and evaluation of science quality and integrity; information assurance; information management and technology services; strategic planning; facilities; safety; property; materials management; and the Freedom of Information Act (FOIA). Science Support also provides policy and analysis services related to technology transfer, intellectual property, agreement reviews, and directive management.

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

Reimbursable Activities.—This work includes reimbursements from non-Federal sources (States, Tribes, and municipalities) for cooperative efforts; proceeds from the sale of copies of photographs and records and the sale of personal property; reimbursements from permittees and licensees of the Federal Energy Regulatory Commission; and reimbursements from foreign

countries and international organizations for technical assistance. The USGS also receives reimbursements from other Federal agencies for mission-related work performed at the request of the financing agency.

Object Classification (in millions of dollars)

Identification code 014-0804-0-1-306	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	473	368	227
11.3 Other than full-time permanent	47	38	19
11.5 Other personnel compensation	22	16	11
11.9 Total personnel compensation	542	422	257
12.1 Civilian personnel benefits	196	153	90
13.0 Benefits for former personnel	3	2	1
21.0 Travel and transportation of persons	14	14	12
23.1 Rental payments to GSA	51	54	45
23.2 Rental payments to others	4	4	4
23.3 Communications, utilities, and miscellaneous charges	22	22	22
24.0 Printing and reproduction	1	1	1
25.1 Advisory and assistance services	81	82	80
25.2 Other services from non-Federal sources	128	193	87
25.3 Other goods and services from Federal sources	129	258	235
25.4 Operation and maintenance of facilities	14	14	8
25.5 Research and development contracts	1	1	1
25.7 Operation and maintenance of equipment	17	18	17
26.0 Supplies and materials	20	26	26
31.0 Equipment	42	49	38
32.0 Land and structures	3	53	53
41.0 Grants, subsidies, and contributions	96	177	68
99.0 Direct obligations	1,364	1,543	1,045
99.0 Reimbursable obligations	630	630	500
99.9 Total new obligations, unexpired accounts	1,994	2,173	1,545

Employment Summary

Identification code 014-0804-0-1-306	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	4,414	3,392	2,050
2001 Reimbursable civilian full-time equivalent employment	3,136	3,136	2,518
3001 Allocation account civilian full-time equivalent employment	66	66	66

WORKING CAPITAL FUND

Program and Financing (in millions of dollars)

Identification code 014-4556-0-4-306	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Working capital fund	94	113	113
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	208	215	194
1021 Recoveries of prior year unpaid obligations	5		
1070 Unobligated balance (total)	213	215	194
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	96	92	92
1930 Total budgetary resources available	309	307	286
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	215	194	173
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	59	47	69
3010 New obligations, unexpired accounts	94	113	113
3020 Outlays (gross)	-101	-91	-92
3040 Recoveries of prior year unpaid obligations, unexpired	-5		
3050 Unpaid obligations, end of year	47	69	90
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	59	47	69
3200 Obligated balance, end of year	47	69	90
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	96	92	92

4010	Outlays, gross:			
	Outlays from new discretionary authority	30	41	41
4011	Outlays from discretionary balances	71	50	51
4020	Outlays, gross (total)	101	91	92
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-95	-92	-92
4033	Non-Federal sources	-1		
4040	Offsets against gross budget authority and outlays (total)	-96	-92	-92
4070	Budget authority, net (discretionary)			
4080	Outlays, net (discretionary)	5	-1	
4180	Budget authority, net (total)			
4190	Outlays, net (total)	5	-1	

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

Balance Sheet (in millions of dollars)

Identification code 014-4556-0-4-306	2024 actual	2025 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	259	262
1803 Other Federal assets: Property, plant and equipment, net		
1999 Total assets	259	262
LIABILITIES:		
2201 Non-Federal liabilities: Accounts payable	5	4
NET POSITION:		
3300 Cumulative results of operations	254	258
4999 Total liabilities and net position	259	262

Object Classification (in millions of dollars)

Identification code 014-4556-0-4-306	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	9	10	10
11.5 Other personnel compensation	1	1	1
11.9 Total personnel compensation	10	11	11
12.1 Civilian personnel benefits	4	4	4
21.0 Travel and transportation of persons	1	1	1
23.1 Rental payments to GSA	3	3	3
23.3 Communications, utilities, and miscellaneous charges		2	2
25.2 Other services from non-Federal sources	12	15	15
25.3 Other goods and services from Federal sources	4	4	4
25.4 Operation and maintenance of facilities	13	14	14
25.7 Operation and maintenance of equipment	5	5	5
26.0 Supplies and materials	5	5	5
31.0 Equipment	36	38	38
32.0 Land and structures	1	11	11
99.9 Total new obligations, unexpired accounts	94	113	113

Employment Summary

Identification code 014-4556-0-4-306	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	100	100	100

Trust Funds

CONTRIBUTED FUNDS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-8562-0-7-306	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Contributed Funds, Geological Survey		1	1
2000 Total: Balances and receipts		1	1

Appropriations:			
Current law:			
2101 Contributed Funds		-1	-1
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 014-8562-0-7-306	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Donations and contributed funds	4	1	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	6	2	2
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)		1	1
1930 Total budgetary resources available	6	3	3
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2	2	2

Change in obligated balance:

Unpaid obligations:			
3010 New obligations, unexpired accounts	4	1	1
3020 Outlays (gross)	-4	-1	-1

Budget authority and outlays, net:

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

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

Object Classification (in millions of dollars)

Identification code 014-8562-0-7-306	2025 actual	2026 est.	2027 est.
25.3 Direct obligations: Other goods and services from Federal sources	3		
99.5 Adjustment for rounding	1	1	1
99.9 Total new obligations, unexpired accounts	4	1	1

Employment Summary

Identification code 014-8562-0-7-306	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	2	2	2

ADMINISTRATIVE PROVISIONS

From within the amount appropriated for activities of the United States Geological Survey such sums as are necessary shall be available for contracting for the furnishing of topographic maps and for the making of geophysical or other specialized surveys when it is administratively determined that such procedures are in the public interest; construction and maintenance of necessary buildings and appurtenant facilities; acquisition of lands for gauging stations, observation wells, and seismic equipment; expenses of the United States National Committee for Geological Sciences; and payment of compensation and expenses of persons employed by the Survey duly appointed to represent the United States in the negotiation and administration of interstate compacts: Provided, That activities funded by appropriations herein made may be accomplished through the use of contracts, grants, or cooperative agreements (including noncompetitive cooperative agreements with tribes) as defined in section 6302 of title 31, United States Code: Provided further, That the United States Geological Survey may enter into contracts or cooperative agreements directly with individuals or indirectly with institutions or nonprofit organizations,

without regard to section 6101 of title 41, United States Code, for the temporary or intermittent services of students or recent graduates, who shall be considered employees for the purpose of chapters 57 and 81 of title 5, United States Code, relating to compensation for travel and work injuries, and chapter 171 of title 28, United States Code, relating to tort claims, but shall not be considered to be Federal employees for any other purposes.

FISH AND WILDLIFE AND PARKS

UNITED STATES FISH AND WILDLIFE SERVICE

Federal Funds

RESOURCE MANAGEMENT

(INCLUDING TRANSFER OF FUNDS)

For necessary expenses of the United States Fish and Wildlife Service, as authorized by law, and for scientific and economic studies, general administration, and for the performance of other authorized functions related to such resources, \$1,303,574,000, to remain available until September 30, 2028, of which not to exceed \$15,000 may be for official reception and representation expenses: Provided, That not to exceed \$7,352,000 shall be used for implementing subsections (a), (b), (c), and (e) of section 4 of the Endangered Species Act of 1973, Public Law 93-205, as amended (16 U.S.C. 1533) (except for processing petitions, developing and issuing proposed and final regulations, and taking any other steps to implement actions described in subsection (c)(2)(A), (c)(2)(B)(i), or (c)(2)(B)(ii) of such section), of which not to exceed \$1,622,500 shall be used for any activity regarding the designation of critical habitat, pursuant to subsection (a)(3), excluding litigation support, for species listed pursuant to subsection (a)(1) prior to October 1, 2015; of which not to exceed \$516,250 shall be used for any activity regarding petitions to list species that are indigenous to the United States pursuant to subsections (b)(3)(A) and (b)(3)(B); and, of which not to exceed \$516,250 shall be used for implementing subsections (a), (b), (c), and (e) of section 4 of the Endangered Species Act of 1973 (16 U.S.C. 1533) for species that are not indigenous to the United States.

Program and Financing (in millions of dollars)

Table with 4 columns: Identification code, 2025 actual, 2026 est., 2027 est. Rows include Obligations by program activity (0001-0014), Subtotal, direct program (0100), Total direct obligations (0799), Reimbursable program activity (0801-0802), Total reimbursable obligations (0899), Total new obligations, unexpired accounts (0900), Budgetary resources (1000-1021), Budget authority (1100-1180).

Table with 4 columns: Identification code, 2025 actual, 2026 est., 2027 est. Rows include Appropriations, mandatory (1230-1701), Spending authority from offsetting collections, discretionary (1700-1701), Spending auth from offsetting collections, disc (total) (1750), Spending authority from offsetting collections, mandatory (1800-1801), Spending auth from offsetting collections, mand (total) (1850), Budget authority (total) (1900), Total budgetary resources available (1930), Memorandum (non-add) entries (1941).

Change in obligated balance:

Table with 4 columns: Identification code, 2025 actual, 2026 est., 2027 est. Rows include Unpaid obligations (3000-3041), Unpaid obligations, end of year (3050), Uncollected payments (3060-3070), Uncollected pymts, Fed sources, end of year (3090), Memorandum (non-add) entries (3100-3200).

Budget authority and outlays, net:

Table with 4 columns: Identification code, 2025 actual, 2026 est., 2027 est. Rows include Discretionary (4000-4011), Outlays, gross (4010-4011), Outlays, gross (total) (4020), Offsets against gross budget authority and outlays (4030-4033), Offsets against gross budget authority and outlays (total) (4040), Additional offsets against gross budget authority only (4050), Additional offsets against budget authority only (total) (4060), Budget authority, net (discretionary) (4070), Outlays, net (discretionary) (4080), Mandatory (4090), Budget authority, gross (4090), Outlays, gross (4100-4101), Outlays, gross (total) (4110), Offsets against gross budget authority and outlays (4120), Additional offsets against gross budget authority only (4140), Budget authority, net (mandatory) (4160), Outlays, net (mandatory) (4170), Budget authority, net (total) (4180), Outlays, net (total) (4190).

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

proposes to transfer activities within the National Marine Fisheries Service's Office of Protected Resources into Ecological Services to establish a single program responsible for the ESA and Marine Mammal Protection Act, which will reduce bureaucratic redundancies, streamline permitting, and improve the conservation of federally protected species.

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

National Wildlife Refuge System.—The Service maintains the National Wildlife Refuge System consisting of 573 refuges, waterfowl production areas in 212 counties managed by 38 wetland management districts, 48 wildlife coordination areas, and eight national monuments. The National Wildlife Refuge System administers this network of lands and waters to conserve and restore fish, wildlife, plants, and their habitats, for the benefit of present and future generations of Americans.

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

Fish and Aquatic Conservation.—The Fish and Aquatic Conservation Program consists of a network of 71 National Fish Hatcheries, one historic National Fish Hatchery, six Fish Health Centers, seven Fish Technology Centers, 51 Fish and Wildlife Conservation Offices, and the Aquatic Animal Drug Approval Partnership Program. Working with partners, the program recovers, restores and maintains fish and other aquatic resources at self-sustaining levels; provides technical assistance to States, Tribes and others; and supports Federal mitigation programs for the benefit of the American public.

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

Object Classification (in millions of dollars)

Identification code 014-1611-0-1-302	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	626	559	538
11.3 Other than full-time permanent	18	15	15
11.5 Other personnel compensation	37	33	27
11.8 Special personal services payments		1	1
11.9 Total personnel compensation	681	608	581
12.1 Civilian personnel benefits	278	248	200
13.0 Benefits for former personnel	4	4	1
21.0 Travel and transportation of persons	18	16	15
22.0 Transportation of things	4	4	3
23.1 Rental payments to GSA	46	41	30
23.2 Rental payments to others	4	3	2
23.3 Communications, utilities, and miscellaneous charges	37	33	24
24.0 Printing and reproduction	2	2	2
25.1 Advisory and assistance services	24	21	16
25.2 Other services from non-Federal sources	77	69	51
25.3 Other goods and services from Federal sources	61	54	52
25.4 Operation and maintenance of facilities	17	15	11
25.6 Medical care	1	1	1

25.7	Operation and maintenance of equipment	12	11	11
26.0	Supplies and materials	44	39	32
31.0	Equipment	32	29	27
32.0	Land and structures	33	29	28
41.0	Grants, subsidies, and contributions	349	312	225
42.0	Insurance claims and indemnities	1	1	1
99.0	Direct obligations	1,725	1,540	1,313
99.0	Reimbursable obligations	319	285	240
99.9	Total new obligations, unexpired accounts	2,044	1,825	1,553

Employment Summary

Identification code 014-1611-0-1-302	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment	6,259	5,065	4,839
2001	Reimbursable civilian full-time equivalent employment	910	910	910
3001	Allocation account civilian full-time equivalent employment	743	428	203

CONSTRUCTION

For construction, improvement, acquisition, or removal of buildings and other facilities required in the conservation, management, investigation, protection, and utilization of fish and wildlife resources, and the acquisition of lands and interests therein; \$13,705,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 014-1612-0-1-302	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0001	Line item construction projects	3	6	6
0002	Nationwide engineering service	4	3	3
0003	Bridge, dam and seismic safety	2	2	2
0007	Restoration of Federal Assets (Hurricane Supplemental P.L. 115-123-18CE)		2	2
0008	Construction Deferred Maintenance		2	2
0009	Restoration of Federal Assets (Disaster Supplemental P.L. 116-20-19CE)	3	2	
0010	2022 Disaster Supplemental (P.L. 117-43)	9	7	5
0011	2023 Disaster Supplemental (P.L. 117-328)	38	41	42
0014	2025 Disaster Supplemental (P.L. 118-158)	15	56	55
0100	Total, Direct program:	74	121	117
0799	Total direct obligations	74	121	117
0900	Total new obligations, unexpired accounts	74	121	117

Budgetary resources:

Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	263	710	606
1021	Recoveries of prior year unpaid obligations	2	1	1
1070	Unobligated balance (total)	265	711	607
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	519	15	14
Spending authority from offsetting collections, discretionary:				
1700	Collected		1	1
1900	Budget authority (total)	519	16	15
1930	Total budgetary resources available	784	727	622
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	710	606	505

Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	153	130	136
3010	New obligations, unexpired accounts	74	121	117
3020	Outlays (gross)	-95	-114	-106
3040	Recoveries of prior year unpaid obligations, unexpired	-2	-1	-1
3050	Unpaid obligations, end of year	130	136	146
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	153	130	136
3200	Obligated balance, end of year	130	136	146

Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross	519	16	15
Outlays, gross:				
4010	Outlays from new discretionary authority	14	4	4

CONSTRUCTION—Continued
Program and Financing—Continued

Identification code 014–1612–0–1–302	2025 actual	2026 est.	2027 est.
4011 Outlays from discretionary balances	81	110	102
4020 Outlays, gross (total)	95	114	106
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources		-1	-1
4040 Offsets against gross budget authority and outlays (total)		-1	-1
4180 Budget authority, net (total)	519	15	14
4190 Outlays, net (total)	95	113	105

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

Object Classification (in millions of dollars)

Identification code 014–1612–0–1–302	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	8	5	5
12.1 Civilian personnel benefits	3	2	2
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	7	9	9
25.3 Other goods and services from Federal sources	4	11	11
25.4 Operation and maintenance of facilities	1	1	2
25.7 Operation and maintenance of equipment		2	2
26.0 Supplies and materials	3	7	7
31.0 Equipment	1	2	2
32.0 Land and structures	39	72	68
41.0 Grants, subsidies, and contributions	7	8	7
99.0 Direct obligations	74	121	117
99.9 Total new obligations, unexpired accounts	74	121	117

Employment Summary

Identification code 014–1612–0–1–302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	71	37	37

STATE AND TRIBAL WILDLIFE GRANTS

Program and Financing (in millions of dollars)

Identification code 014–5474–0–2–302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 State wildlife grants	64	60	5
0002 State competitive grants	7	5	1
0003 Tribal Wildlife Grants	6	4	2
0004 Administration	5	4	1
0900 Total new obligations, unexpired accounts	82	73	9
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	44	39	43
1021 Recoveries of prior year unpaid obligations	5	3	3
1070 Unobligated balance (total)	49	42	46
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	72	74	
1930 Total budgetary resources available	121	116	46
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	39	43	37

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	152	149	127
3010 New obligations, unexpired accounts	82	73	9
3020 Outlays (gross)	-80	-92	-62
3040 Recoveries of prior year unpaid obligations, unexpired	-5	-3	-3
3050 Unpaid obligations, end of year	149	127	71
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	152	149	127
3200 Obligated balance, end of year	149	127	71

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	72	74	
Outlays, gross:			
4010 Outlays from new discretionary authority		16	
4011 Outlays from discretionary balances	80	76	62
4020 Outlays, gross (total)	80	92	62
4180 Budget authority, net (total)	72	74	
4190 Outlays, net (total)	80	92	62

The 2027 Budget proposes to eliminate funding for the State and Tribal Wildlife Grants program.

Object Classification (in millions of dollars)

Identification code 014–5474–0–2–302	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	2	2	
12.1 Civilian personnel benefits	1	1	
25.3 Other goods and services from Federal sources	1	1	1
41.0 Grants, subsidies, and contributions	78	69	8
99.9 Total new obligations, unexpired accounts	82	73	9

Employment Summary

Identification code 014–5474–0–2–302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	19	19	

MULTINATIONAL SPECIES CONSERVATION FUND

Program and Financing (in millions of dollars)

Identification code 014–1652–0–1–302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 African elephant	1	1	1
0003 Rhinoceros and tiger		4	4
0006 Multinational Species Semi Postal Stamp Act (Direct)		1	1
0799 Total direct obligations	1	6	6
0900 Total new obligations, unexpired accounts (object class 41.0)	1	6	6

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	14	34	50
1001 Discretionary unobligated balance brought fwd, Oct 1	13	33	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	21	21	
Spending authority from offsetting collections, mandatory:			
1800 Collected		1	1
1900 Budget authority (total)	21	22	1
1930 Total budgetary resources available	35	56	51
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	34	50	45

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	32	23	14
3010 New obligations, unexpired accounts	1	6	6
3020 Outlays (gross)	-10	-15	-19
3050 Unpaid obligations, end of year	23	14	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	32	23	14

3200	Obligated balance, end of year	23	14	1
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	21	21	
Outlays, gross:				
4010	Outlays from new discretionary authority	1	6	
4011	Outlays from discretionary balances	9	8	18
4020	Outlays, gross (total)	10	14	18
Mandatory:				
4090	Budget authority, gross		1	1
Outlays, gross:				
4101	Outlays from mandatory balances		1	1
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120	Federal sources		-1	-1
4180	Budget authority, net (total)	21	21	
4190	Outlays, net (total)	10	14	18

The 2027 Budget proposes to eliminate funding for the Multinational Species Conservation Fund.

Employment Summary

Identification code 014-1652-0-1-302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	4	4	

NEOTROPICAL MIGRATORY BIRD CONSERVATION

Program and Financing (in millions of dollars)

Identification code 014-1696-0-1-302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Neotropical Migratory Bird		5	
0900 Total new obligations, unexpired accounts (object class 41.0)		5	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		5	5
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	5	5	
1930 Total budgetary resources available	5	10	5
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	5	5	5
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	10	5	5
3010 New obligations, unexpired accounts		5	
3020 Outlays (gross)	-5	-5	-5
3050 Unpaid obligations, end of year	5	5	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	10	5	5
3200 Obligated balance, end of year	5	5	
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	5	5	
Outlays, gross:			
4010 Outlays from new discretionary authority		1	
4011 Outlays from discretionary balances	5	4	5
4020 Outlays, gross (total)	5	5	5
4180 Budget authority, net (total)	5	5	
4190 Outlays, net (total)	5	5	5

The 2027 Budget proposes to eliminate funding for the Neotropical Migratory Bird Conservation Fund.

Employment Summary

Identification code 014-1696-0-1-302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	1	1	

LWCF LAND ACQUISITION

Program and Financing (in millions of dollars)

Identification code 014-5020-0-2-302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Land Acquisition Management	15	18	18
0002 Exchanges	2	2	2
0003 Emergencies, Hardships, and Inholdings	2	14	14
0004 Highlands Conservation Act	16	10	10
0005 Land Acquisitions	38	49	49
0006 Sportsmen and Recreational Access		16	16
0100 Total, direct program	73	109	109
0799 Total direct obligations	73	109	109
0801 Land Acquisition (Reimbursable)	1		
0900 Total new obligations, unexpired accounts	74	109	109
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	140	187	190
1001 Discretionary unobligated balance brought fwd, Oct 1	8	8	
1021 Recoveries of prior year unpaid obligations	2	2	2
1070 Unobligated balance (total)	142	189	192
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	119	108	121
1203 Appropriation (previously unavailable)(special or trust)	7	7	6
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-7	-6	-7
1260 Appropriations, mandatory (total)	119	109	120
Spending authority from offsetting collections, discretionary:			
1700 Collected		1	1
1900 Budget authority (total)	119	110	121
1930 Total budgetary resources available	261	299	313
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	187	190	204

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	81	92	57
3010 New obligations, unexpired accounts	74	109	109
3020 Outlays (gross)	-61	-142	-122
3040 Recoveries of prior year unpaid obligations, unexpired	-2	-2	-2
3050 Unpaid obligations, end of year	92	57	42
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	81	92	57
3200 Obligated balance, end of year	92	57	42

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross		1	1
Outlays, gross:			
4010 Outlays from new discretionary authority		1	1
4011 Outlays from discretionary balances	10	31	
4020 Outlays, gross (total)	10	32	1
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources		-1	-1
Mandatory:			
4090 Budget authority, gross	119	109	120
Outlays, gross:			
4100 Outlays from new mandatory authority		34	37
4101 Outlays from mandatory balances	51	76	84
4110 Outlays, gross (total)	51	110	121
4180 Budget authority, net (total)	119	109	120
4190 Outlays, net (total)	61	141	121

Federal Land Acquisition funds are used to protect areas that have native fish or wildlife values and provide natural resource benefits over a broad

LWCF LAND ACQUISITION—Continued

geographical area. Funds in this account also cover acquisition management activities, such as title fees and land surveys. The U.S. Fish and Wildlife Service places emphasis on acquiring important fish, wildlife, and plant habitat for the conservation of listed endangered and threatened species, implementing the North American Waterfowl Management Plan, and conserving migratory birds of conservation concern. The Federal Land Acquisition program uses alternative and innovative conservation tools, including conservation easements, and implements projects that have the input and participation of the affected local communities and stakeholders.

Object Classification (in millions of dollars)

Identification code 014-5020-0-2-302	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	10	15	15
12.1 Civilian personnel benefits	4	6	6
23.1 Rental payments to GSA	1	2	2
25.1 Advisory and assistance services	1	2	2
25.2 Other services from non-Federal sources	2	3	3
25.3 Other goods and services from Federal sources	2	4	4
32.0 Land and structures	39	53	53
41.0 Grants, subsidies, and contributions	15	24	24
99.0 Direct obligations	74	109	109
99.9 Total new obligations, unexpired accounts	74	109	109

Employment Summary

Identification code 014-5020-0-2-302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	92	89	89

LANDOWNER INCENTIVE PROGRAM

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

MIGRATORY BIRD CONSERVATION ACCOUNT

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-5137-0-2-303	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	5	5	5
Receipts:			
Current law:			
1110 Migratory Bird Hunting Stamps	24	22	22
1110 Custom Duties on Arms and Ammunition	51	48	48
1110 Migratory Birds Hunting Stamps (Conservation Easements)	16	15	15
1199 Total current law receipts	91	85	85
1999 Total receipts	91	85	85
2000 Total: Balances and receipts	96	90	90
Appropriations:			
Current law:			
2101 Migratory Bird Conservation Account	-91	-85	-85
2103 Migratory Bird Conservation Account	-5	-5	-5
2132 Migratory Bird Conservation Account	5	5	5
2199 Total current law appropriations	-91	-85	-85
2999 Total appropriations	-91	-85	-85
5099 Balance, end of year	5	5	5

Program and Financing (in millions of dollars)

Identification code 014-5137-0-2-303	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Printing and Sale of Duck Stamps	1	1	1
0002 Acquisition of Land and Easements	99	84	84
0900 Total new obligations, unexpired accounts	100	85	85
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	17	8	9
1021 Recoveries of prior year unpaid obligations		1	1
1070 Unobligated balance (total)	17	9	10
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	91	85	85
1203 Appropriation (previously unavailable)(special or trust)	5	5	5
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-5	-5	-5
1260 Appropriations, mandatory (total)	91	85	85
1930 Total budgetary resources available	108	94	95
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	8	9	10
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	34	48	72
3010 New obligations, unexpired accounts	100	85	85
3020 Outlays (gross)	-86	-60	-88
3040 Recoveries of prior year unpaid obligations, unexpired		-1	-1
3050 Unpaid obligations, end of year	48	72	68
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	34	48	72
3200 Obligated balance, end of year	48	72	68
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	91	85	85
Outlays, gross:			
4100 Outlays from new mandatory authority		51	51
4101 Outlays from mandatory balances	86	9	37
4110 Outlays, gross (total)	86	60	88
4180 Budget authority, net (total)	91	85	85
4190 Outlays, net (total)	86	60	88

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

Object Classification (in millions of dollars)

Identification code 014-5137-0-2-303	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	8	7	7
12.1 Civilian personnel benefits	3	3	3
25.2 Other services from non-Federal sources	1	1	1
25.3 Other goods and services from Federal sources	2	2	2
32.0 Land and structures	86	72	72
99.9 Total new obligations, unexpired accounts	100	85	85

Employment Summary

Identification code 014-5137-0-2-303	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	73	73	70

NORTH AMERICAN WETLANDS CONSERVATION FUND

For expenses necessary to carry out the provisions of the North American Wetlands Conservation Act (16 U.S.C. 4401 et seq.), \$10,000,000, to remain available until expended.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-5241-0-2-302	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	7	7	7
2000 Total: Balances and receipts	7	7	7
5099 Balance, end of year	7	7	7

Program and Financing (in millions of dollars)

Identification code 014-5241-0-2-302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0003 Wetlands conservation projects	18	42	45
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	47	79	86
1001 Discretionary unobligated balance brought fwd, Oct 1	43	76	.....
1021 Recoveries of prior year unpaid obligations	1	.....	.....
1070 Unobligated balance (total)	48	79	86
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	49	49	10
1900 Budget authority (total)	49	49	10
1930 Total budgetary resources available	97	128	96
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	79	86	51

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	83	54	44
3010 New obligations, unexpired accounts	18	42	45
3020 Outlays (gross)	-46	-52	-49
3040 Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050 Unpaid obligations, end of year	54	44	40
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	83	54	44
3200 Obligated balance, end of year	54	44	40

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	49	49	10
Outlays, gross:			
4010 Outlays from new discretionary authority	2	5	1
4011 Outlays from discretionary balances	43	47	48
4020 Outlays, gross (total)	45	52	49
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	1	.....	.....
4180 Budget authority, net (total)	49	49	10
4190 Outlays, net (total)	46	52	49

Funds deposited into this account include direct appropriations and fines, penalties, and forfeitures collected under the authority of the Migratory Bird Treaty Act (16 U.S.C. 707).

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

These projects help fulfill the habitat protection, restoration, and enhancement goals of the North American Waterfowl Management Plan and the Tripartite Agreement among Mexico, Canada, and the United States. These projects may involve partnerships with public agencies and private entities, with non-Federal matching contributions, for the long-term conservation of habitat for migratory birds and other fish and wildlife, including species

that are listed, or are candidates to be listed, under the Endangered Species Act (16 U.S.C. 1531).

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

Object Classification (in millions of dollars)

Identification code 014-5241-0-2-302	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	1	1	1
41.0 Grants, subsidies, and contributions	17	41	44
99.0 Direct obligations	18	42	45
99.9 Total new obligations, unexpired accounts	18	42	45

Employment Summary

Identification code 014-5241-0-2-302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	8	8	9

COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-5143-0-2-302	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	955	1,022	1,088
0198 Reconciliation adjustment .....	.....	.....	.....
0199 Balance, start of year	955	1,022	1,088
Receipts:			
Current law:			
1140 Payment from the General Fund, Cooperative Endangered Species Conservation Fund	90	88	93
2000 Total: Balances and receipts	1,045	1,110	1,181
Appropriations:			
Current law:			
2101 Cooperative Endangered Species Conservation Fund	-23	-22	.....
5099 Balance, end of year	1,022	1,088	1,181

Program and Financing (in millions of dollars)

Identification code 014-5143-0-2-302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Conservation Grants to States	5	4	2
0002 HCP Planning Assistance Grants .....	.....	2	1
0004 Administration	2	1	1
0005 HCP Land Acquisition Grants to States .....	.....	31	31
0006 Species Recovery Land Acquisition	1	20	20
0007 Payment to special fund unavailable receipt account	90	88	91
0900 Total new obligations, unexpired accounts	98	146	146

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	23	112	129
1001 Discretionary unobligated balance brought fwd, Oct 1	22	60	.....
1021 Recoveries of prior year unpaid obligations	34	13	13
1070 Unobligated balance (total)	57	125	142
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation CESCFC special fund [145143]	23	22	.....
Appropriations, mandatory:			
1200 Appropriation	90	88	93
1201 Appropriation (special or trust fund)	40	40	40
1203 Appropriation (previously unavailable)(special or trust)	2	2	2
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-2	-2	-2
1260 Appropriations, mandatory (total)	130	128	133
1900 Budget authority (total)	153	150	133
1930 Total budgetary resources available	210	275	275

COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND—Continued
Program and Financing—Continued

Identification code 014-5143-0-2-302	2025 actual	2026 est.	2027 est.
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	112	129	129
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	173	101	60
3010 New obligations, unexpired accounts	98	146	146
3020 Outlays (gross)	-136	-174	-153
3040 Recoveries of prior year unpaid obligations, unexpired	-34	-13	-13
3050 Unpaid obligations, end of year	101	60	40
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	173	101	60
3200 Obligated balance, end of year	101	60	40
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	23	22	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	2	.....
4011 Outlays from discretionary balances	30	41	20
4020 Outlays, gross (total)	30	43	20
Mandatory:			
4090 Budget authority, gross	130	128	133
Outlays, gross:			
4100 Outlays from new mandatory authority	90	99	104
4101 Outlays from mandatory balances	16	32	29
4110 Outlays, gross (total)	106	131	133
4180 Budget authority, net (total)	153	150	133
4190 Outlays, net (total)	136	174	153

The 2027 Budget proposes to eliminate discretionary funding for the Cooperative Endangered Species Conservation Fund.

Object Classification (in millions of dollars)

Identification code 014-5143-0-2-302	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	1	1	.....
12.1 Civilian personnel benefits	1	1	.....
25.3 Other goods and services from Federal sources	1	1	1
41.0 Grants, subsidies, and contributions	6	55	52
94.0 Financial transfers	90	88	93
99.0 Direct obligations	99	146	146
99.5 Adjustment for rounding	-1	.....	.....
99.9 Total new obligations, unexpired accounts	98	146	146

Employment Summary

Identification code 014-5143-0-2-302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	7	7	.....

NATIONAL WILDLIFE REFUGE FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-5091-0-2-806	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	1	.....	.....
0198 Reconciliation adjustment	-1	.....	.....
0199 Balance, start of year .....	.....	.....	.....
Receipts:			
Current law:			
1130 National Wildlife Refuge Fund	9	8	8
2000 Total: Balances and receipts	9	8	8
Appropriations:			
Current law:			
2101 National Wildlife Refuge Fund	-9	-8	-8

5099 Balance, end of year
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Program and Financing (in millions of dollars)

Identification code 014-5091-0-2-806	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Expenses for sales	3	4	4
0003 Payments to counties	18	17	9
0900 Total new obligations, unexpired accounts	21	21	13
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	5	6	6
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	13	13	.....
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	9	8	8
1900 Budget authority (total)	22	21	8
1930 Total budgetary resources available	27	27	14
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	6	6	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	2	2
3010 New obligations, unexpired accounts	21	21	13
3020 Outlays (gross)	-20	-21	-8
3050 Unpaid obligations, end of year	2	2	7
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	2	2
3200 Obligated balance, end of year	2	2	7

Identification code 014-5091-0-2-806	2025 actual	2026 est.	2027 est.
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	13	13	.....
Outlays, gross:			
4010 Outlays from new discretionary authority	13	13	.....
Mandatory:			
4090 Budget authority, gross	9	8	8
Outlays, gross:			
4100 Outlays from new mandatory authority .....	.....	6	6
4101 Outlays from mandatory balances	7	2	2
4110 Outlays, gross (total)	7	8	8
4180 Budget authority, net (total)	22	21	8
4190 Outlays, net (total)	20	21	8

The Refuge Revenue Sharing Act (16 U.S.C. 715s) authorizes the Service to make payments to counties in which Fish and Wildlife Service fee lands are located from the revenues resulting from the sale of products from Service lands, less expenses for producing the revenue and activities related to revenue sharing. The 2027 Budget does not propose to supplement revenues with discretionary funding.

Object Classification (in millions of dollars)

Identification code 014-5091-0-2-806	2025 actual	2026 est.	2027 est.
Direct obligations:			
26.0 Supplies and materials	1	1	1
41.0 Grants, subsidies, and contributions	20	20	12
99.0 Direct obligations	21	21	13
99.9 Total new obligations, unexpired accounts	21	21	13

Employment Summary

Identification code 014-5091-0-2-806	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	3	3	3

RECREATION ENHANCEMENT FEE PROGRAM, FWS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-5252-0-2-303	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Recreation Enhancement Fee, Fish and Wildlife Service	8	7	7
2000 Total: Balances and receipts	8	7	7
Appropriations:			
Current law:			
2101 Recreation Enhancement Fee Program, FWS	-8	-7	-7
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 014-5252-0-2-303	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Recreation Enhancement Fee Program	8	7	7
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	18	18	18
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	8	7	7
1930 Total budgetary resources available	26	25	25
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	18	18	18
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	4	5	3
3010 New obligations, unexpired accounts	8	7	7
3020 Outlays (gross)	-7	-9	-9
3050 Unpaid obligations, end of year	5	3	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	4	5	3
3200 Obligated balance, end of year	5	3	1
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	8	7	7
Outlays, gross:			
4100 Outlays from new mandatory authority		4	4
4101 Outlays from mandatory balances	7	5	5
4110 Outlays, gross (total)	7	9	9
4180 Budget authority, net (total)	8	7	7
4190 Outlays, net (total)	7	9	9

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

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

Object Classification (in millions of dollars)

Identification code 014-5252-0-2-303	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	1	1	1
11.3 Other than full-time permanent	1	1	1
11.9 Total personnel compensation	2	2	2

12.1 Civilian personnel benefits	1	1	1
25.2 Other services from non-Federal sources	1	1	1
25.3 Other goods and services from Federal sources	1	1	1
25.4 Operation and maintenance of facilities	1	1	1
26.0 Supplies and materials	1	1	1
32.0 Land and structures	1	1	1
41.0 Grants, subsidies, and contributions	1	1	1
99.0 Direct obligations	9	9	9
99.5 Adjustment for rounding	-1	-2	-2
99.9 Total new obligations, unexpired accounts	8	7	7

Employment Summary

Identification code 014-5252-0-2-303	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	27	27	27

FEDERAL AID IN WILDLIFE RESTORATION

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-5029-0-2-303	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	995	919	975
Receipts:			
Current law:			
1110 Excise Taxes, Federal Aid to Wildlife Restoration Fund	861	920	938
1140 Earnings on Investments, Federal Aid to Wildlife Restoration Fund	96	100	103
1199 Total current law receipts	957	1,020	1,041
1999 Total receipts	957	1,020	1,041
2000 Total: Balances and receipts	1,952	1,939	2,016
Appropriations:			
Current law:			
2101 Federal Aid in Wildlife Restoration	-1,028	-960	-1,023
2103 Federal Aid in Wildlife Restoration	-63	-59	-55
2132 Federal Aid in Wildlife Restoration	59	55	58
2199 Total current law appropriations	-1,032	-964	-1,020
2999 Total appropriations	-1,032	-964	-1,020
5098 Rounding adjustment	-1		
5099 Balance, end of year	919	975	996

Program and Financing (in millions of dollars)

Identification code 014-5029-0-2-303	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0003 Multi-state conservation grant program	8	7	7
0004 Administration	16	13	13
0005 Wildlife restoration grants	1,059	1,053	1,051
0006 NAWCF (interest used for grants)	13	15	14
0007 Section 10 hunter education	7	7	7
0900 Total new obligations, unexpired accounts	1,103	1,095	1,092
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	701	701	644
1021 Recoveries of prior year unpaid obligations	71	74	70
1070 Unobligated balance (total)	772	775	714
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	1,028	960	1,023
1203 Appropriation (previously unavailable)(special or trust)	63	59	55
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-59	-55	-58
1260 Appropriations, mandatory (total)	1,032	964	1,020
1930 Total budgetary resources available	1,804	1,739	1,734
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	701	644	642
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,472	1,438	1,423
3010 New obligations, unexpired accounts	1,103	1,095	1,092
3020 Outlays (gross)	-1,066	-1,036	-1,034

FEDERAL AID IN WILDLIFE RESTORATION—Continued
Program and Financing—Continued

Identification code 014–5029–0–2–303	2025 actual	2026 est.	2027 est.
3040 Recoveries of prior year unpaid obligations, unexpired	-71	-74	-70
3050 Unpaid obligations, end of year	1,438	1,423	1,411
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,472	1,438	1,423
3200 Obligated balance, end of year	1,438	1,423	1,411
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	1,032	964	1,020
Outlays, gross:			
4100 Outlays from new mandatory authority		200	212
4101 Outlays from mandatory balances	1,066	836	822
4110 Outlays, gross (total)	1,066	1,036	1,034
4180 Budget authority, net (total)	1,032	964	1,020
4190 Outlays, net (total)	1,066	1,036	1,034
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	2,990	2,770	2,642
5001 Total investments, EOY: Federal securities: Par value	2,770	2,642	2,384

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

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

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

The Wetlands Conservation and Access Improvement Act (P.L. 119–40) amended the Pittman-Robertson Wildlife Restoration Act (16 U.S.C. 669(b)(2)(C)) to extend the availability of interest earned on obligations held in the Federal Aid to Wildlife Restoration Fund (i.e., the Wildlife Restoration Trust Fund) to carry out approved wetlands conservation projects to 2033.

Object Classification (in millions of dollars)

Identification code 014–5029–0–2–303	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	8	8	8
12.1 Civilian personnel benefits	3	3	3
25.1 Advisory and assistance services	1		
25.3 Other goods and services from Federal sources	4	3	2
32.0 Land and structures	4	3	2
41.0 Grants, subsidies, and contributions	1,082	1,078	1,077
99.0 Direct obligations	1,102	1,095	1,092
99.5 Adjustment for rounding	1		
99.9 Total new obligations, unexpired accounts	1,103	1,095	1,092

Employment Summary

Identification code 014–5029–0–2–303	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	68	46	46

COASTAL IMPACT ASSISTANCE

Program and Financing (in millions of dollars)

Identification code 014–5579–0–2–306	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Administration		1	1
0900 Total new obligations, unexpired accounts (object class 25.1)		1	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4	4	3
1930 Total budgetary resources available	4	4	3
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	4	3	2
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts		1	1
3020 Outlays (gross)		-1	-1
Budget authority and outlays, net:			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances		1	1
4180 Budget authority, net (total)			
4190 Outlays, net (total)		1	1

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

Employment Summary

Identification code 014–5579–0–2–306	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	2	1	1

MISCELLANEOUS PERMANENT APPROPRIATIONS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–9927–0–2–302	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Rents and Charges for Quarters, Fish and Wildlife Service	5	4	4
2000 Total: Balances and receipts	5	4	4
Appropriations:			
Current law:			
2101 Miscellaneous Permanent Appropriations	-5	-4	-4
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 014–9927–0–2–302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Miscellaneous Permanents	5	4	4
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	12	12	12
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	5	4	4

1930	Total budgetary resources available	17	16	16
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	12	12	12
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	1	1	.....
3010	New obligations, unexpired accounts	5	4	4
3020	Outlays (gross)	-5	-5	-4
3050	Unpaid obligations, end of year	1	.....	.....
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	1	1	.....
3200	Obligated balance, end of year	1	.....	.....
Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross	5	4	4
Outlays, gross:				
4100	Outlays from new mandatory authority .....	.....	2	2
4101	Outlays from mandatory balances	5	3	2
4110	Outlays, gross (total)	5	5	4
4180	Budget authority, net (total)	5	4	4
4190	Outlays, net (total)	5	5	4

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

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

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

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

Object Classification (in millions of dollars)				
Identification code 014–9927–0–2–302	2025 actual	2026 est.	2027 est.	
Direct obligations:				
23.3	Communications, utilities, and miscellaneous charges	1	1	1
25.2	Other services from non-Federal sources	1	.....	.....
25.4	Operation and maintenance of facilities	1	1	1
26.0	Supplies and materials	1	1	1
32.0	Land and structures	1	1	1
99.0	Direct obligations	5	4	4
99.9	Total new obligations, unexpired accounts	5	4	4

Employment Summary

Identification code 014–9927–0–2–302	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment	4	4	4

Trust Funds

SPORT FISH RESTORATION

Program and Financing (in millions of dollars)

Identification code 014–8151–0–7–303	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0001	Payments to States for sport fish restoration	432	434	433
0003	North American wetlands conservation grants	12	14	12
0004	Coastal wetlands conservation grants	24	23	21
0006	Administration	16	13	13
0007	National communication and outreach .....	.....	12	14
0009	Multi-State conservation activities	3	3	3
0010	Marine Fisheries Commissions and Boating Council	1	1	1
0011	Boating Infrastructure Improvement	24	25	27
0900	Total new obligations, unexpired accounts	512	525	524

Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	269	317	382
1021	Recoveries of prior year unpaid obligations	45	42	45
1070	Unobligated balance (total)	314	359	427
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund)	752	797	805
1203	Appropriation (previously unavailable)(special or trust) ...	27	30	31
1220	Appropriations transferred to other accts [096–8333]	-94	-100	-101
1220	Appropriations transferred to other accts [070–8149]	-140	-148	-150
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-30	-31	-32
1260	Appropriations, mandatory (total)	515	548	553
1930	Total budgetary resources available	829	907	980
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	317	382	456

Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	671	647	637
3010	New obligations, unexpired accounts	512	525	524
3020	Outlays (gross)	-491	-493	-505
3040	Recoveries of prior year unpaid obligations, unexpired	-45	-42	-45
3050	Unpaid obligations, end of year	647	637	611
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	671	647	637
3200	Obligated balance, end of year	647	637	611

Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross	515	548	553
Outlays, gross:				
4100	Outlays from new mandatory authority .....	.....	143	143
4101	Outlays from mandatory balances	491	350	362
4110	Outlays, gross (total)	491	493	505
4180	Budget authority, net (total)	515	548	553
4190	Outlays, net (total)	491	493	505

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

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

The Sport Fish Restoration Act specifies that the net deposits made into the Sport Fish Restoration and Boating Safety Trust Fund, minus the distri-

SPORT FISH RESTORATION—Continued

butions for administrative expenses for the Fish and Wildlife Service and the United States Coast Guard, special commissions, and the Boating Council, be distributed to support the following:

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

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

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

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

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

Object Classification (in millions of dollars)

Identification code 014-8151-0-7-303	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	7	7	7
12.1 Civilian personnel benefits	3	3	3
25.1 Advisory and assistance services	1		
25.3 Other goods and services from Federal sources	4	3	3
41.0 Grants, subsidies, and contributions	495	512	511
99.0 Direct obligations	510	525	524
99.5 Adjustment for rounding	2		
99.9 Total new obligations, unexpired accounts	512	525	524

Employment Summary

Identification code 014-8151-0-7-303	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	60	42	42

CONTRIBUTED FUNDS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-8216-0-7-302	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			

Receipts:			
Current law:			
1130 Deposits, Contributed Funds, Fish and Wildlife Service	4	5	5
2000 Total: Balances and receipts	4	5	5
Appropriations:			
Current law:			
2101 Contributed Funds	-4	-5	-5
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 014-8216-0-7-302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Contributed Funds	4	5	5
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	19	19	19
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	4	5	5
1930 Total budgetary resources available	23	24	24
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	19	19	19
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2	2	2
3010 New obligations, unexpired accounts	4	5	5
3020 Outlays (gross)	-4	-5	-5
3050 Unpaid obligations, end of year	2	2	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2	2	2
3200 Obligated balance, end of year	2	2	2
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	4	5	5
Outlays, gross:			
4100 Outlays from new mandatory authority		1	1
4101 Outlays from mandatory balances	4	4	4
4110 Outlays, gross (total)	4	5	5
4180 Budget authority, net (total)	4	5	5
4190 Outlays, net (total)	4	5	5

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

Object Classification (in millions of dollars)

Identification code 014-8216-0-7-302	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	1	1	1
11.9 Total personnel compensation	1	1	1
12.1 Civilian personnel benefits	1	1	1
26.0 Supplies and materials	1	1	1
32.0 Land and structures	1	1	1
41.0 Grants, subsidies, and contributions	1	1	1
99.0 Direct obligations	5	5	5
99.5 Adjustment for rounding	-1		
99.9 Total new obligations, unexpired accounts	4	5	5

Employment Summary

Identification code 014-8216-0-7-302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	13	15	15

ADMINISTRATIVE PROVISIONS

The United States Fish and Wildlife Service may carry out the operations of Service programs by direct expenditure, contracts, grants, cooperative agreements and re-

imbursable agreements with public and private entities. Appropriations and funds available to the United States Fish and Wildlife Service shall be available for repair of damage to public roads within and adjacent to reservation areas caused by operations of the Service; options for the purchase of land at not to exceed one dollar for each option; facilities incident to such public recreational uses on conservation areas as are consistent with their primary purpose; and the maintenance and improvement of aquaria, buildings, and other facilities under the jurisdiction of the Service and to which the United States has title, and which are used pursuant to law in connection with management, and investigation of fish and wildlife resources: Provided, That notwithstanding section 501 of title 44, United States Code, the Service may, under cooperative cost sharing and partnership arrangements authorized by law, procure printing services from cooperators in connection with jointly produced publications for which the cooperators share at least one-half the cost of printing either in cash or services and the Service determines the cooperator is capable of meeting accepted quality standards: Provided further, That the Service may accept donated aircraft as replacements for existing aircraft: Provided further, That notwithstanding section 3302 of title 31, United States Code, all fees collected for non-toxic shot review and approval shall be deposited under the heading "United States Fish and Wildlife Service—Resource Management" and shall be available to the Secretary, without further appropriation, to be used for expenses of processing of such non-toxic shot type or coating applications and revising regulations as necessary, and shall remain available until expended.

NATIONAL PARK SERVICE
Federal Funds

OPERATION OF THE NATIONAL PARK SYSTEM

For expenses necessary for the management, operation, and maintenance of areas and facilities administered by the National Park Service and for the general administration of the National Park Service, \$2,140,752,000, of which not to exceed \$15,000 may be for official reception and representation expenses: Provided, That funds appropriated under this heading in this Act are available for the purposes of section 5 of the Act of August 18, 1978, Public Law 95–348.

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

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–1036–0–1–303	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	1	1	1
2000 Total: Balances and receipts	1	1	1
5099 Balance, end of year	1	1	1

Program and Financing (in millions of dollars)

Identification code 014–1036–0–1–303	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Park management	2,613	2,590	2,106
0002 External administrative costs	220	201	169
0005 2022 Inflation Reduction Act (P.L. 117–169)	132		
0006 Celebrating America's 250th Anniversary (P.L. 119–21)	25	106	19
0799 Total direct obligations	2,990	2,897	2,294
0801 Operation of the National Park System (Reimbursable)	62	62	62
0900 Total new obligations, unexpired accounts	3,052	2,959	2,356
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	659	267	285
1001 Discretionary unobligated balance brought fwd, Oct 1	100		
1020 Adjustment of unobligated bal brought forward, Oct 1	-426		
1021 Recoveries of prior year unpaid obligations	5	5	5
1070 Unobligated balance (total)	238	272	290
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	2,894	2,901	2,141
1120 Appropriations transferred to other acct [247–5721]	-3	-3	
1121 Appropriations transferred from other acct [014–5762]	1	2	2

1160	Appropriation, discretionary (total)	2,892	2,900	2,143
Appropriations, mandatory:				
1200	Appropriation	150		
Spending authority from offsetting collections, discretionary:				
1700	Collected	59	59	59
1701	Change in uncollected payments, Federal sources	13	13	13
1750	Spending auth from offsetting collections, disc (total)	72	72	72
1900	Budget authority (total)	3,114	2,972	2,215
1930	Total budgetary resources available	3,352	3,244	2,505
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-33		
1941	Unexpired unobligated balance, end of year	267	285	149

Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	1,046	946	869
3010	New obligations, unexpired accounts	3,052	2,959	2,356
3011	Obligations ("upward adjustments"), expired accounts	7		
3020	Outlays (gross)	-3,106	-3,031	-2,411
3040	Recoveries of prior year unpaid obligations, unexpired	-5	-5	-5
3041	Recoveries of prior year unpaid obligations, expired	-48		
3050	Unpaid obligations, end of year	946	869	809
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-14	-20	-33
3070	Change in uncollected pymts, Fed sources, unexpired	-13	-13	-13
3071	Change in uncollected pymts, Fed sources, expired	7		
3090	Uncollected pymts, Fed sources, end of year	-20	-33	-46
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	1,032	926	836
3200	Obligated balance, end of year	926	836	763

Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross	2,964	2,972	2,215
Outlays, gross:				
4010	Outlays from new discretionary authority	2,321	2,175	1,622
4011	Outlays from discretionary balances	697	736	676
4020	Outlays, gross (total)	3,018	2,911	2,298
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-19	-19	-19
4033	Non-Federal sources	-48	-40	-40
4040	Offsets against gross budget authority and outlays (total)	-67	-59	-59
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-13	-13	-13
4052	Offsetting collections credited to expired accounts	8		
4060	Additional offsets against budget authority only (total)	-5	-13	-13
4070	Budget authority, net (discretionary)	2,892	2,900	2,143
4080	Outlays, net (discretionary)	2,951	2,852	2,239
Mandatory:				
4090	Budget authority, gross	150		
Outlays, gross:				
4101	Outlays from mandatory balances	88	120	113
4180	Budget authority, net (total)	3,042	2,900	2,143
4190	Outlays, net (total)	3,039	2,972	2,352

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

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

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

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

OPERATION OF THE NATIONAL PARK SYSTEM—Continued

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

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

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

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

Object Classification (in millions of dollars)

Table with columns: Identification code 014-1036-0-1-303, 2025 actual, 2026 est., 2027 est. Rows include Direct obligations: Personnel compensation (11.1-11.8), Total personnel compensation, Civilian personnel benefits, Benefits for former personnel, Travel and transportation of persons, etc.

Employment Summary

Table with columns: Identification code 014-1036-0-1-303, 2025 actual, 2026 est., 2027 est. Rows include Direct civilian full-time equivalent employment, Reimbursable civilian full-time equivalent employment, etc.

PRESIDENTIAL CAPITAL STEWARDSHIP PROGRAM
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Table with columns: Identification code 014-1052-4-1-303, 2025 actual, 2026 est., 2027 est. Rows include Obligations by program activity: Presidential Capital Stewardship Program

Budgetary resources:

Table with columns: Budget authority, Appropriations, mandatory, 1200 Appropriation, 1930 Total budgetary resources available, 1941 Unexpired unobligated balance, end of year

Change in obligated balance:

Table with columns: Unpaid obligations, 3010 New obligations, unexpired accounts, 3020 Outlays (gross), 3050 Unpaid obligations, end of year, 3200 Obligated balance, end of year

Budget authority and outlays, net:

Table with columns: Mandatory, 4090 Budget authority, gross, Outlays, gross, 4100 Outlays from new mandatory authority, 4180 Budget authority, net (total), 4190 Outlays, net (total)

The Presidential Capital Stewardship Program appropriation supports the National Park Service in carrying out priority construction and rehabilitation projects in the Washington D.C. area, including in national park units.

Object Classification (in millions of dollars)

Table with columns: Identification code 014-1052-4-1-303, 2025 actual, 2026 est., 2027 est. Rows include Direct obligations: Personnel compensation (11.1-11.5), Total personnel compensation, Civilian personnel benefits, etc.

Employment Summary

Table with columns: Identification code 014-1052-4-1-303, 2025 actual, 2026 est., 2027 est. Row: 1001 Direct civilian full-time equivalent employment

CENTENNIAL CHALLENGE

Program and Financing (in millions of dollars)

Table with columns: Identification code 014-2645-0-1-303, 2025 actual, 2026 est., 2027 est. Rows include Obligations by program activity: Centennial Challenge, Centennial Challenge (Reimbursable), Total new obligations, unexpired accounts

Budgetary resources:

Table with columns: Unobligated balance, 1000 Unobligated balance brought forward, Oct 1, 1001 Discretionary unobligated balance brought fwd, Oct 1, Budget authority, Appropriations, discretionary, 1100 Appropriation

Spending authority from offsetting collections, mandatory:			
1800	Collected	9	9
1900	Budget authority (total)	21	14
1930	Total budgetary resources available	88	84
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	70	64
Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	18	24
3010	New obligations, unexpired accounts	18	20
3020	Outlays (gross)	-12	-15
3050	Unpaid obligations, end of year	24	29
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	18	24
3200	Obligated balance, end of year	24	29
Budget authority and outlays, net:			
Discretionary:			
4000	Budget authority, gross	12	5
Outlays, gross:			
4010	Outlays from new discretionary authority		2
4011	Outlays from discretionary balances	11	9
4020	Outlays, gross (total)	11	11
Mandatory:			
4090	Budget authority, gross	9	9
Outlays, gross:			
4100	Outlays from new mandatory authority		1
4101	Outlays from mandatory balances	1	3
4110	Outlays, gross (total)	1	4
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123	Non-Federal sources	-9	-9
4180	Budget authority, net (total)	12	5
4190	Outlays, net (total)	3	6

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

Object Classification (in millions of dollars)

Identification code 014-2645-0-1-303	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.3	Personnel compensation: Other than full-time permanent	1	1
25.2	Other services from non-Federal sources	1	1
25.4	Operation and maintenance of facilities	7	8
32.0	Land and structures	2	3
99.0	Direct obligations	11	13
99.0	Reimbursable obligations	7	7
99.9	Total new obligations, unexpired accounts	18	20

Employment Summary

Identification code 014-2645-0-1-303	2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	9	9

VISITOR EXPERIENCE IMPROVEMENTS FUND

Program and Financing (in millions of dollars)

Identification code 014-4488-0-3-303	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801	Visitor Experience Improvements Fund	6	1
0900	Total new obligations, unexpired accounts (object class 25.2)	6	1
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	14	15

Budget authority:			
Appropriations, mandatory:			
1202	Appropriation (previously unavailable)	1	
Spending authority from offsetting collections, mandatory:			
1800	Collected	2	3
1900	Budget authority (total)	1	2
1930	Total budgetary resources available	15	17
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	15	11
Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1		1
3010	New obligations, unexpired accounts	6	1
3020	Outlays (gross)	-5	-2
3050	Unpaid obligations, end of year	1	
Memorandum (non-add) entries:			
3100	Obligated balance, start of year		1
3200	Obligated balance, end of year	1	
Budget authority and outlays, net:			
Mandatory:			
4090	Budget authority, gross	1	2
Outlays, gross:			
4100	Outlays from new mandatory authority	1	1
4101	Outlays from mandatory balances	4	1
4110	Outlays, gross (total)	5	2
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123	Non-Federal sources	-2	-3
4180	Budget authority, net (total)	1	
4190	Outlays, net (total)	3	-1
Memorandum (non-add) entries:			
5096	Unexpired unavailable balance, SOY: Appropriations	1	

The Visitor Experience Improvements Authority (VEIA) Revolving Fund provides for the administration of commercial services contracts, service contracts, and related professional services contracts, for the operation and expansion of commercial visitor facilities and visitor services programs. This includes expenses necessary for the management, improvement, enhancement, operation, construction, and maintenance of commercial visitor services facilities. Funds are also used to make payments for possessory interest and leasehold surrender interest in existing commercial services contracts awarded under separate authorities. VEIA is designated as a revolving fund pursuant to Title VII of the National Park Service Centennial Act of 2016 (P.L. 114-289). The authority to enter into a new VEIA contract expired December 16, 2025. No additional agreements will be issued under this authority.

NATIONAL RECREATION AND PRESERVATION

For expenses necessary to carry out cultural programs, environmental compliance and review, international park affairs, and grant administration, not otherwise provided for, \$6,043,000, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 014-1042-0-1-303	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002	Natural programs	17	15
0003	Cultural programs	40	35
0006	International park affairs	2	2
0008	Heritage partnership programs	28	26
0799	Total direct obligations	87	78
0801	National Recreation and Preservation (Reimbursable)	4	4
0900	Total new obligations, unexpired accounts	91	82
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	12	15
1001	Discretionary unobligated balance brought fwd, Oct 1	12	
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation	90	92

NATIONAL RECREATION AND PRESERVATION—Continued
Program and Financing—Continued

Identification code 014–1042–0–1–303	2025 actual	2026 est.	2027 est.
Spending authority from offsetting collections, discretionary:			
1700 Collected	4	4	4
1900 Budget authority (total)	94	96	10
1930 Total budgetary resources available	106	111	39
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	15	29	10
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	84	70	43
3010 New obligations, unexpired accounts	91	82	29
3020 Outlays (gross)	-103	-109	-56
3041 Recoveries of prior year unpaid obligations, expired	-2		
3050 Unpaid obligations, end of year	70	43	16
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	84	70	43
3200 Obligated balance, end of year	70	43	16
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	94	96	10
Outlays, gross:			
4010 Outlays from new discretionary authority	44	64	8
4011 Outlays from discretionary balances	59	45	48
4020 Outlays, gross (total)	103	109	56
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-4	-4	-4
4040 Offsets against gross budget authority and outlays (total)	-4	-4	-4
4180 Budget authority, net (total)	90	92	6
4190 Outlays, net (total)	99	105	52

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

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

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

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

Object Classification (in millions of dollars)

Identification code 014–1042–0–1–303	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	22	17	3
11.3 Other than full-time permanent	1	1	
11.5 Other personnel compensation	1	1	1
11.9 Total personnel compensation	24	19	4
12.1 Civilian personnel benefits	9	7	5
25.2 Other services from non-Federal sources	2	2	2
25.3 Other goods and services from Federal sources	2	2	2

41.0	Grants, subsidies, and contributions	50	48	12
99.0	Direct obligations	87	78	25
99.0	Reimbursable obligations	4	4	4
99.9	Total new obligations, unexpired accounts	91	82	29

Employment Summary

Identification code 014–1042–0–1–303	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment	194	148	20
2001	Reimbursable civilian full-time equivalent employment	24	24	24

URBAN PARK AND RECREATION FUND

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

CONSTRUCTION

For construction, improvements, repair, or replacement of physical facilities, and compliance and planning for programs and areas administered by the National Park Service, \$48,675,000, to remain available until expended: Provided, That the solicitation and contract shall contain the clause availability of funds found at 48 CFR 52.232–18: Provided further, That National Park Service Donations, Park Concessions Franchise Fees, and Recreation Fees may be made available for the cost of adjustments and changes within the original scope of effort for projects funded by the National Park Service Construction appropriation: Provided further, That the Secretary of the Interior shall notify the Committees on Appropriations, in accordance with current reprogramming thresholds, prior to making any charges authorized by this section.

Program and Financing (in millions of dollars)

Identification code 014–1039–0–1–303	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0001	Line item construction and maintenance	218	78	54
0002	Special programs	26	42	32
0003	Construction planning	7	7	7
0005	Construction program management and operations	30	28	28
0006	Management planning	11	11	11
0007	Restoration of Federal Assets (Hurricane Supplemental P.L. 115–123)	1		
0008	Restoration of Federal Assets (Disaster Supplemental P.L. 116–20)	3	1	
0009	Disaster Relief Supplemental [P.L. 117–43]	38	38	20
0010	Disaster Supplemental (P.L. 117–328)	54	194	425
0011	Disaster Supplemental (P.L. 118–158)	101	100	125
0799	Total direct obligations	489	499	702
0801	Construction (and Major Maintenance) (Reimbursable)	79	79	79
0900	Total new obligations, unexpired accounts	568	578	781
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	1,848	3,848	3,481
1001	Discretionary unobligated balance brought fwd, Oct 1	1,842	3,844	
1021	Recoveries of prior year unpaid obligations	10		
1070	Unobligated balance (total)	1,858	3,848	3,481
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	2,435	88	49
Spending authority from offsetting collections, discretionary:				
1700	Collected	152	152	152
1701	Change in uncollected payments, Federal sources	-29	-29	-29
1750	Spending auth from offsetting collections, disc (total)	123	123	123
1900	Budget authority (total)	2,558	211	172
1930	Total budgetary resources available	4,416	4,059	3,653

Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	3,848	3,481 2,872
Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	541	595 479
3010	New obligations, unexpired accounts	568	578 781
3020	Outlays (gross)	-504	-694 -784
3040	Recoveries of prior year unpaid obligations, unexpired	-10	.....
3050	Unpaid obligations, end of year	595	479 476
Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-133	-104 -75
3070	Change in uncollected pymts, Fed sources, unexpired	29	29 29
3090	Uncollected pymts, Fed sources, end of year	-104	-75 -46
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	408	491 404
3200	Obligated balance, end of year	491	404 430
Budget authority and outlays, net:			
Discretionary:			
4000	Budget authority, gross	2,558	211 172
Outlays, gross:			
4010	Outlays from new discretionary authority	59	111 105
4011	Outlays from discretionary balances	445	577 679
4020	Outlays, gross (total)	504	688 784
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030	Federal sources	-102	-102 -102
4033	Non-Federal sources	-50	-50 -50
4040	Offsets against gross budget authority and outlays (total)	-152	-152 -152
Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	29	29 29
4070	Budget authority, net (discretionary)	2,435	88 49
4080	Outlays, net (discretionary)	352	536 632
Mandatory:			
Outlays, gross:			
4101	Outlays from mandatory balances .....	.....	6
4180	Budget authority, net (total)	2,435	88 49
4190	Outlays, net (total)	352	542 632

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

The Construction appropriation is composed of five budget activities:

Line item construction.—This activity provides for the construction, rehabilitation, and replacement of facilities needed to accomplish the management objectives approved for each park. The National Park Service will continue to execute projects funded from prior year appropriations.

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

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

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

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

Object Classification (in millions of dollars)

Identification code 014–1039–0–1–303			
		2025 actual	2026 est. 2027 est.
Direct obligations:			
Personnel compensation:			
11.1	Full-time permanent	34	27 21
11.3	Other than full-time permanent	3	3 2
11.5	Other personnel compensation	4	4 4
11.9	Total personnel compensation	41	34 27
12.1	Civilian personnel benefits	14	11 8
21.0	Travel and transportation of persons	2	2 2
23.3	Communications, utilities, and miscellaneous charges	1	1 1

25.1	Advisory and assistance services	1	1 2
25.2	Other services from non-Federal sources	229	235 352
25.4	Operation and maintenance of facilities	85	85 131
25.7	Operation and maintenance of equipment	3	3 5
26.0	Supplies and materials	2	2 3
31.0	Equipment	32	36 50
32.0	Land and structures	72	82 111
41.0	Grants, subsidies, and contributions	7	7 10
99.0	Direct obligations	489	499 702
99.0	Reimbursable obligations	79	79 79
99.9	Total new obligations, unexpired accounts	568	578 781

Employment Summary

Identification code 014–1039–0–1–303			
		2025 actual	2026 est. 2027 est.
1001	Direct civilian full-time equivalent employment	335	261 201
2001	Reimbursable civilian full-time equivalent employment	382	382 382
3001	Allocation account civilian full-time equivalent employment	344	344 344

LWCF LAND ACQUISITION AND STATE ASSISTANCE

Program and Financing (in millions of dollars)

Identification code 014–5035–0–2–303			
		2025 actual	2026 est. 2027 est.
Obligations by program activity:			
0001	Land acquisition	14	14 14
0005	Grants to States	139	150 169
0006	GAOA - Federal Land Acquisition	117	75 75
0007	GAOA - State Assistance	485	300 300
0008	GAOA - American Battlefield Protection Program	21	22 24
0900	Total new obligations, unexpired accounts	776	561 582
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1,393	1,226 1,279
1001	Discretionary unobligated balance brought fwd, Oct 1	118	118
1021	Recoveries of prior year unpaid obligations	62	30 30
1070	Unobligated balance (total)	1,455	1,256 1,309
Budget authority:			
Appropriations, mandatory:			
1201	Appropriation (special or trust fund) GOMESA	125	163 163
1201	Appropriation (special or trust fund) GAOA LWCF	430	429 444
1203	Appropriation (previously unavailable)(special or trust)	24	25 24
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-7	-9 -9
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-25	-24 -25
1260	Appropriations, mandatory (total)	547	584 597
1900	Budget authority (total)	547	584 597
1930	Total budgetary resources available	2,002	1,840 1,906
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1,226	1,279 1,324
Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,090	1,387 1,471
3010	New obligations, unexpired accounts	776	561 582
3020	Outlays (gross)	-417	-447 -630
3040	Recoveries of prior year unpaid obligations, unexpired	-62	-30 -30
3050	Unpaid obligations, end of year	1,387	1,471 1,393
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,090	1,387 1,471
3200	Obligated balance, end of year	1,387	1,471 1,393

Budget authority and outlays, net:

Discretionary:			
Outlays, gross:			
4011	Outlays from discretionary balances	80	90 69
Mandatory:			
4090	Budget authority, gross	547	584 597
Outlays, gross:			
4100	Outlays from new mandatory authority .....	.....	29 32
4101	Outlays from mandatory balances	337	328 529
4110	Outlays, gross (total)	337	357 561
4180	Budget authority, net (total)	547	584 597

LWCF LAND ACQUISITION AND STATE ASSISTANCE—Continued
Program and Financing—Continued

Identification code 014–5035–0–2–303	2025 actual	2026 est.	2027 est.
4190 Outlays, net (total)	417	447	630
Memorandum (non-add) entries:			
5050 Unfunded contract authority, SOY	70	70	70
5052 Unfunded contract authority, EOY	70	70	70
5099 Unexpired unavailable balance, SOY: unfunded contract authority	14	14	14
5100 Unexpired unavailable balance, EOY: unfunded contract authority	14	14	14

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

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

The Full-Year Continuing Appropriations Act, 2025 also made available up to seven percent of State Conservation Grant funding for use by States for their grant administration. The FY 2027 Budget proposes to continue this authority.

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

Federal land acquisition.—Provides for the acquisition of land and interests in land to preserve and protect, for public use and enjoyment, the historic, scenic, and recreational values of congressionally authorized areas within the National Park System. The land acquisition program will focus on acquisition of high-priority inholdings that create a burden to the public.

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

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

Object Classification (in millions of dollars)

Identification code 014–5035–0–2–303	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	19	19	19
11.9 Total personnel compensation	19	19	19
12.1 Civilian personnel benefits	8	8	8
23.2 Rental payments to others	2	2	2
25.2 Other services from non-Federal sources	3	3	3
25.3 Other goods and services from Federal sources	2	2	2
32.0 Land and structures	110	100	100
41.0 Grants, subsidies, and contributions	631	426	447
42.0 Insurance claims and indemnities	1	1	1
99.9 Total new obligations, unexpired accounts	776	561	582

Employment Summary

Identification code 014–5035–0–2–303	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	170	170	170

NATIONAL PARK MEDICAL SERVICES FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5762–0–2–303	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Fees, National Park Medical Services Fund	1	2	2
2000 Total: Balances and receipts	1	2	2
Appropriations:			
Current law:			
2101 National Park Medical Services Fund	-1	-2	-2
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 014–5762–0–2–303	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	1	2	2
1120 Appropriations transferred to other acct (014–1036)	-1	-2	-2
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

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

RECREATION FEE PERMANENT APPROPRIATIONS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–9928–0–2–303	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	2	2	2
Receipts:			
Current law:			
1130 Recreation Enhancement Fee, National Park System	385	596	666
2000 Total: Balances and receipts	387	598	668
Appropriations:			
Current law:			
2101 Recreation Fee Permanent Appropriations	-386	-596	-666
2103 Recreation Fee Permanent Appropriations	-2	-2	-2
2132 Recreation Fee Permanent Appropriations	2	2	2
2199 Total current law appropriations	-386	-596	-666
2999 Total appropriations	-386	-596	-666
5098 Rounding adjustment	1		
5099 Balance, end of year	2	2	2

Program and Financing (in millions of dollars)

Identification code 014–9928–0–2–303	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Recreational Fee Program	378	621	688
0002 Transportation systems fund	1	1	1
0799 Total direct obligations	379	622	689
0801 Reimbursable program activity	10	10	10
0900 Total new obligations, unexpired accounts	389	632	699
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	376	388	367
1021 Recoveries of prior year unpaid obligations	5	5	5
1070 Unobligated balance (total)	381	393	372
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	386	596	666
1203 Appropriation (previously unavailable)(special or trust)	2	2	2
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-2	-2	-2
1260 Appropriations, mandatory (total)	386	596	666
Spending authority from offsetting collections, mandatory:			
1800 Collected	10	10	10
1900 Budget authority (total)	396	606	676
1930 Total budgetary resources available	777	999	1,048
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	388	367	349
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	305	266	482
3010 New obligations, unexpired accounts	389	632	699
3020 Outlays (gross)	-423	-411	-417
3040 Recoveries of prior year unpaid obligations, unexpired	-5	-5	-5
3050 Unpaid obligations, end of year	266	482	759
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	305	266	482
3200 Obligated balance, end of year	266	482	759
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	396	606	676
Outlays, gross:			
4100 Outlays from new mandatory authority	10	129	143
4101 Outlays from mandatory balances	413	282	274
4110 Outlays, gross (total)	423	411	417
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-10	-10	-10
4180 Budget authority, net (total)	386	596	666
4190 Outlays, net (total)	413	401	407

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

\$10 million collected in each fiscal year, generated from the America the Beautiful Senior Pass.

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

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

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

Object Classification (in millions of dollars)

Identification code 014–9928–0–2–303	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	67	68	69
11.3 Other than full-time permanent	34	34	34
11.5 Other personnel compensation	7	7	7
11.9 Total personnel compensation	108	109	110
12.1 Civilian personnel benefits	33	34	34
21.0 Travel and transportation of persons	1	2	1
23.3 Communications, utilities, and miscellaneous charges	8	13	13
24.0 Printing and reproduction	3	5	5
25.1 Advisory and assistance services	2	5	3
25.2 Other services from non-Federal sources	56	103	124
25.3 Other goods and services from Federal sources	7	11	23
25.4 Operation and maintenance of facilities	48	122	122
25.7 Operation and maintenance of equipment	13	42	52
26.0 Supplies and materials	11	42	52
31.0 Equipment	5	8	8
32.0 Land and structures	65	96	112
41.0 Grants, subsidies, and contributions	19	30	30
99.0 Direct obligations	379	622	689
99.0 Reimbursable obligations	10	10	10
99.9 Total new obligations, unexpired accounts	389	632	699

Employment Summary

Identification code 014–9928–0–2–303	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	1,770	1,770	1,770

HISTORIC PRESERVATION FUND

For expenses necessary in carrying out division A of subtitle III of title 54, United States Code, \$11,000,000, to be derived from the Historic Preservation Fund and to remain available until September 30, 2028, of which \$11,000,000 is for grants to Historically Black Colleges and Universities, to be made without imposing the matching requirements in section 507(c) of division I of the Omnibus Parks and Public Lands Management Act of 1996, Public Law 104–333 (54 U.S.C. 302101 note).

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5140–0–2–303	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	3,322	3,303	3,272
0198 Reconciliation adjustment			
0199 Balance, start of year	3,322	3,303	3,272
Receipts:			
Current law:			
1130 Historic Preservation Fund, Rent Receipts, Outer Continental Shelf Lands	150	150	150
2000 Total: Balances and receipts	3,472	3,453	3,422

HISTORIC PRESERVATION FUND—Continued
Special and Trust Fund Receipts—Continued

Identification code 014-5140-0-2-303	2025 actual	2026 est.	2027 est.
Appropriations:			
Current law:			
2101 Historic Preservation Fund	-169	-181	-11
5099 Balance, end of year	3,303	3,272	3,411

Program and Financing (in millions of dollars)

Identification code 014-5140-0-2-303	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Grants-in-aid	136	176	41
0002 Save America's Treasures grants	25	42	9
0005 Historic Preservation Fund Projects	16		
0006 Grants to States and Territories (2025 Disaster Supplemental P.L. 118-158)		48	1
0900 Total new obligations, unexpired accounts	177	266	51

Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	105	147	62
1001 Discretionary unobligated balance brought fwd, Oct 1	105		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	50		
1101 Appropriation (special fund, definite) HPF	169	181	11
1160 Appropriation, discretionary (total)	219	181	11
1930 Total budgetary resources available	324	328	73
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	147	62	22
Special and non-revolving trust funds:			
1952 Expired unobligated balance, start of year	5	8	8
1953 Expired unobligated balance, end of year	8	8	8
1955 Unobligated balances withdrawn and returned to general fund	4		

Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	417	396	463
3010 New obligations, unexpired accounts	177	266	51
3020 Outlays (gross)	-192	-199	-189
3041 Recoveries of prior year unpaid obligations, expired	-6		
3050 Unpaid obligations, end of year	396	463	325
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	417	396	463
3200 Obligated balance, end of year	396	463	325

Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	219	181	11
Outlays, gross:			
4010 Outlays from new discretionary authority	11	37	2
4011 Outlays from discretionary balances	181	162	187
4020 Outlays, gross (total)	192	199	189
4180 Budget authority, net (total)	219	181	11
4190 Outlays, net (total)	192	199	189

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

Object Classification (in millions of dollars)

Identification code 014-5140-0-2-303	2025 actual	2026 est.	2027 est.
11.3 Direct obligations: Personnel compensation: Other than full-time permanent	1	1	
11.9 Total personnel compensation	1	1	
25.2 Other services from non-Federal sources	1	1	1

25.3 Other goods and services from Federal sources	1	1	1
41.0 Grants, subsidies, and contributions	174	263	49
99.9 Total new obligations, unexpired accounts	177	266	51

Employment Summary

Identification code 014-5140-0-2-303	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	8	7	1

OTHER PERMANENT APPROPRIATIONS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-9924-0-2-303	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	3	2	1
Receipts:			
Current law:			
1130 Rents and Charges for Quarters, National Park Service	32	33	34
1130 Rental Payments, Park Buildings Lease and Maintenance Fund	27	12	13
1130 Concession Improvement Accounts Deposit	8	8	9
1130 User Fees for Filming and Photography on Public Lands		1	1
1130 Park Concessions Franchise Fees	192	198	204
1199 Total current law receipts	259	252	261
1999 Total receipts	259	252	261
2000 Total: Balances and receipts	262	254	262
Appropriations:			
Current law:			
2101 Other Permanent Appropriations	-260	-253	-261
5099 Balance, end of year	2	1	1

Program and Financing (in millions of dollars)

Identification code 014-9924-0-2-303	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operation and maintenance of quarters	28	43	44
0003 Park concessions franchise fees	121	155	160
0005 Rental Payments, Park Buildings Lease and Maintenance Fund	14	15	16
0006 Concessions improvements accounts	8	7	7
0007 Contribution for annuity benefits for USPP	38	44	42
0008 Filming and Photography Special Use Fee Program	1	3	2
0900 Total new obligations, unexpired accounts	210	267	271

Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	463	554	587
1021 Recoveries of prior year unpaid obligations	3	3	3
1070 Unobligated balance (total)	466	557	590
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	45	44	42
1201 Appropriation (special or trust fund)	260	253	261
1260 Appropriations, mandatory (total)	305	297	303
1900 Budget authority (total)	305	297	303
1930 Total budgetary resources available	771	854	893
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-7		
1941 Unexpired unobligated balance, end of year	554	587	622

Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	75	97	149
3010 New obligations, unexpired accounts	210	267	271
3020 Outlays (gross)	-185	-212	-301
3040 Recoveries of prior year unpaid obligations, unexpired	-3	-3	-3
3050 Unpaid obligations, end of year	97	149	116
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	75	97	149
3200 Obligated balance, end of year	97	149	116

Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross	305	297	303
Outlays, gross:				
4100	Outlays from new mandatory authority	38	178	182
4101	Outlays from mandatory balances	147	34	119
4110	Outlays, gross (total)	185	212	301
4180	Budget authority, net (total)	305	297	303
4190	Outlays, net (total)	185	212	301

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

Concessions improvement accounts.—National Park Service agreements with private concessioners providing visitor services within national parks can require concessioners to deposit a portion of gross receipts or a fixed sum of money in a separate bank account. A concessioner may expend funds from such an account with the approval of the park superintendent for improvements to facilities that directly support concession visitor services but would not otherwise be funded through the appropriations process. Concessioners do not accrue possessory interests from improvements funded through these accounts.

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

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

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

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

Delaware Water Gap, Route 209 Operations.—The Delaware Water Gap National Recreation Area Improvement Act, section 4(b) of Public Law 109–156, as amended by Public Law 115–101, directs the Department of the Interior to establish a fee and permit program for the use of Highway 209 by commercial vehicles. All fees received are set aside in a special account and made available for the administration and enforcement of the program, including registering vehicles, issuing permits and vehicle identification stickers, and personnel costs. The Consolidated Appropriations Act, 2023 (P.L. 117–328) extended this authority through the end of FY 2026 and the FY 2027 Budget proposes to extend the authority.

Object Classification (in millions of dollars)

Identification code 014–9924–0–2–303	2025 actual	2026 est.	2027 est.	
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	22	22	22

11.3	Other than full-time permanent	9	10	10
11.5	Other personnel compensation	3	3	3
11.9	Total personnel compensation	34	35	35
12.1	Civilian personnel benefits	11	11	11
23.3	Communications, utilities, and miscellaneous charges	11	15	16
25.1	Advisory and assistance services	9	12	12
25.2	Other services from non-Federal sources	66	85	86
25.3	Other goods and services from Federal sources	1	3	3
25.4	Operation and maintenance of facilities	38	50	50
25.7	Operation and maintenance of equipment	5	6	7
26.0	Supplies and materials	12	18	19
31.0	Equipment	7	9	9
32.0	Land and structures	12	17	18
41.0	Grants, subsidies, and contributions	4	6	5
99.9	Total new obligations, unexpired accounts	210	267	271

Employment Summary

Identification code 014–9924–0–2–303	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment	442	442	442

Trust Funds

CONSTRUCTION (TRUST FUND)

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

MISCELLANEOUS TRUST FUNDS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–9972–0–7–303	2025 actual	2026 est.	2027 est.	
0100	Balance, start of year	1		
0198	Rounding adjustment	-1		
0199	Balance, start of year			
Receipts:				
Current law:				
1130	Donations to National Park Service	65	288	188
1140	Earnings on Investments, Donations to National Park Service	8	5	4
1198	Rounding adjustment	-1		
1199	Total current law receipts	72	293	192
1999	Total receipts	72	293	192
2000	Total: Balances and receipts	72	293	192
Appropriations:				
Current law:				
2101	Miscellaneous Trust Funds	-72	-293	-192
5099	Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 014–9972–0–7–303	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0001	Donations to National Park Service	69	270	165
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	158	162	186
1021	Recoveries of prior year unpaid obligations	1	1	1
1070	Unobligated balance (total)	159	163	187
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund)	72	293	192
1930	Total budgetary resources available	231	456	379

MISCELLANEOUS TRUST FUNDS—Continued
Program and Financing—Continued

Identification code 014-9972-0-7-303	2025 actual	2026 est.	2027 est.
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	162	186	214
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	72	54	126
3010 New obligations, unexpired accounts	69	270	165
3020 Outlays (gross)	-86	-197	-220
3040 Recoveries of prior year unpaid obligations, unexpired	-1	-1	-1
3050 Unpaid obligations, end of year	54	126	70
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	72	54	126
3200 Obligated balance, end of year	54	126	70
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	72	293	192
Outlays, gross:			
4100 Outlays from new mandatory authority		117	77
4101 Outlays from mandatory balances	86	80	143
4110 Outlays, gross (total)	86	197	220
4180 Budget authority, net (total)	72	293	192
4190 Outlays, net (total)	86	197	220

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

Preservation, Birthplace of Abraham Lincoln, National Park Service.—This Fund consists of an endowment established by the Lincoln Farm Association. The interest therefrom is available for preservation of the Abraham Lincoln Birthplace National Historic Site, Kentucky (16 U.S.C. 211, 212).

Object Classification (in millions of dollars)

Identification code 014-9972-0-7-303	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	7	7	7
11.3 Other than full-time permanent	10	10	10
11.5 Other personnel compensation	2	2	2
11.9 Total personnel compensation	19	19	19
12.1 Civilian personnel benefits	5	5	5
21.0 Travel and transportation of persons	1	1	1
23.3 Communications, utilities, and miscellaneous charges	1	1	1
24.0 Printing and reproduction	1	1	1
25.2 Other services from non-Federal sources	9	9	8
25.3 Other goods and services from Federal sources	1	200	100
25.4 Operation and maintenance of facilities	19	18	17
25.7 Operation and maintenance of equipment	2	3	2
26.0 Supplies and materials	2	3	2
31.0 Equipment	1	2	1
32.0 Land and structures	3	3	3
41.0 Grants, subsidies, and contributions	5	5	5
99.9 Total new obligations, unexpired accounts	69	270	165

Employment Summary

Identification code 014-9972-0-7-303	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	305	305	305

ADMINISTRATIVE PROVISIONS

(INCLUDING TRANSFER OF FUNDS)

In addition to other uses set forth in section 101917(c)(2) of title 54, United States Code, franchise fees credited to a sub-account shall be available for expenditure by the Secretary, without further appropriation, for use at any unit within the National Park System to extinguish or reduce liability for Possessory Interest or

leasehold surrender interest. Such funds may only be used for this purpose to the extent that the benefitting unit anticipated franchise fee receipts over the term of the contract at that unit exceed the amount of funds used to extinguish or reduce liability. Franchise fees at the benefitting unit shall be credited to the sub-account of the originating unit over a period not to exceed the term of a single contract at the benefitting unit, in the amount of funds so expended to extinguish or reduce liability.

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

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

INDIAN AFFAIRS

BUREAU OF INDIAN AFFAIRS

Federal Funds

OPERATION OF INDIAN PROGRAMS

(INCLUDING TRANSFERS OF FUNDS)

For expenses necessary for the operation of Indian programs, as authorized by law, including the Snyder Act of November 2, 1921, as amended (25 U.S.C. 13), and the Indian Self-Determination and Education Assistance Act of 1975, Public Law 93-638, as amended (25 U.S.C. 5301 et seq.), \$1,272,857,000, to remain available until September 30, 2028, except as otherwise provided herein; of which not to exceed \$15,000 may be for official reception and representation expenses; of which not to exceed \$1,500,000 shall be available for the assumption of functions and activities formerly performed by the Office of Navajo and Hopi Indian Relocation (ONHIR) as authorized by the Navajo-Hopi Land Settlement Act of 1974 (Public Law 93-351, as amended), to ensure the full and complete discharge of the functions of ONHIR, including the functions and responsibilities of ONHIR relating to certified relocation applications, appeals pending with ONHIR, records management, and support services for households relocated pursuant to the Navajo-Hopi Land Settlement Act of 1974: Provided, That any funding made available in this or prior Acts to the Office of the Navajo and Hopi Indian Relocation or the "Department of the Interior — Indian Affairs — Bureau of Indian Affairs — Operation of Indian Programs" for the Navajo-Hopi Settlement Program may be used by the Department for such purposes including through reprogramming or transfer: Provided further, That federally recognized Indian tribes and tribal organizations of federally recognized Indian tribes may use their tribal priority allocations for unmet welfare assistance costs: Provided further, That not to exceed \$37,888,000 shall remain available until expended for road maintenance, land records improvement, hearings and appeals, and the Navajo-Hopi Settlement Program: Provided further, That any forestry funds allocated to a federally recognized tribe which remain unobligated as of September 30, 2028, may be transferred during fiscal year 2029 to an Indian forest land assistance account established for the benefit of the holder of the funds within the holder's trust fund account: Provided further, That any such unobligated balances not so transferred shall expire on September 30, 2029: Provided further, That in order to enhance the safety of Bureau field employees, the Bureau may use funds to purchase uniforms or other identifying articles of clothing for personnel: Provided further, That not to exceed \$6,938,000 of funds made available under this heading may, as needed, be transferred to "Office of the Secretary—Departmental Operations" for trust, probate, and administrative functions: Provided further, That the Bureau of Indian Affairs may accept transfers of funds from United States Customs and Border Protection to supplement any other funding available for reconstruction or repair of roads owned by the Bureau of Indian Affairs as identified on the National Tribal Transportation Facility Inventory, 23 U.S.C. 202(b)(1).

Program and Financing (in millions of dollars)

Identification code 014-2100-0-1-999	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0007 Tribal Government	406	406	401
0008 Human services	154	159	104
0009 Trust - Natural resources management	312	324	302
0010 Trust - Real estate services	163	167	161
0011 Education	68	68	5
0012 Public safety and justice	577	663	649
0013 Community and economic development	27	27	24

0014	Executive direction and administrative services	262	262	200
0017	2022 Bipartisan Infrastructure Law (P.L. 117–58)	73	43	39
0019	2022 Inflation Reduction Act (P.L. 117–169)	178	54	37
0020	2023 Disaster Supplemental (P.L. 117–328)		41	41
0021	2025 Disaster Supplemental (P.L. 118–158)	13	5	
0799	Total direct obligations	2,233	2,219	1,963
0807	Operation of Indian Programs (Reimbursable)	36	39	36
0808	Reimbursable program - Education Recovery Act	2		
0899	Total reimbursable obligations	38	39	36
0900	Total new obligations, unexpired accounts	2,271	2,258	1,999

Budgetary resources:

Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	1,046	878	661
1001	Discretionary unobligated balance brought fwd, Oct 1	544		
1011	Unobligated balance transfer from other acct [014–2106]	5		
1012	Unobligated balance transfers between expired and unexpired accounts	19	14	14
1021	Recoveries of prior year unpaid obligations	16	2	2
1070	Unobligated balance (total)	1,086	894	677
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	1,915	1,933	1,273
1121	Appropriations transferred from other acct [014–2106]	61		
1121	Appropriations transferred from other acct [014–0102]	2		
1160	Appropriation, discretionary (total)	1,978	1,933	1,273
Advance appropriations, discretionary:				
1170	Advance appropriation	43	43	
Spending authority from offsetting collections, discretionary:				
1700	Collected	37	48	48
1701	Change in uncollected payments, Federal sources	5		
1750	Spending auth from offsetting collections, disc (total)	42	48	48
Spending authority from offsetting collections, mandatory:				
1800	Collected	1		
1801	Change in uncollected payments, Federal sources		1	1
1850	Spending auth from offsetting collections, mand (total)	1	1	1
1900	Budget authority (total)	2,064	2,025	1,322
1930	Total budgetary resources available	3,150	2,919	1,999
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-1		
1941	Unexpired unobligated balance, end of year	878	661	

Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	808	700	1,066
3010	New obligations, unexpired accounts	2,271	2,258	1,999
3011	Obligations ("upward adjustments"), expired accounts	1		
3020	Outlays (gross)	-2,346	-1,890	-1,548
3040	Recoveries of prior year unpaid obligations, unexpired	-16	-2	-2
3041	Recoveries of prior year unpaid obligations, expired	-18		
3050	Unpaid obligations, end of year	700	1,066	1,515
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-66	-67	-68
3070	Change in uncollected pymts, Fed sources, unexpired	-5	-1	-1
3071	Change in uncollected pymts, Fed sources, expired	4		
3090	Uncollected pymts, Fed sources, end of year	-67	-68	-69
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	742	633	998
3200	Obligated balance, end of year	633	998	1,446

Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross	2,063	2,024	1,321
Outlays, gross:				
4010	Outlays from new discretionary authority	1,381	1,219	820
4011	Outlays from discretionary balances	756	668	725
4020	Outlays, gross (total)	2,137	1,887	1,545
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-38	-48	-48
4033	Non-Federal sources	-3		
4040	Offsets against gross budget authority and outlays (total)	-41	-48	-48
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-5		
4052	Offsetting collections credited to expired accounts	4		
4060	Additional offsets against budget authority only (total)	-1		
4070	Budget authority, net (discretionary)	2,021	1,976	1,273
4080	Outlays, net (discretionary)	2,096	1,839	1,497

Mandatory:				
4090	Budget authority, gross	1	1	1
Outlays, gross:				
4100	Outlays from new mandatory authority		1	1
4101	Outlays from mandatory balances	209	2	2
4110	Outlays, gross (total)	209	3	3
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120	Federal sources	-1		
Additional offsets against gross budget authority only:				
4140	Change in uncollected pymts, Fed sources, unexpired		-1	-1
4160	Budget authority, net (mandatory)			
4170	Outlays, net (mandatory)	208	3	3
4180	Budget authority, net (total)	2,021	1,976	1,273
4190	Outlays, net (total)	2,304	1,842	1,500

This account covers expenses associated with the following activities:

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

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

Trust: Natural Resources Management.—This activity provides for the management, development, and protection of Indian trust land and natural resource assets and related treaty rights. Natural resource programs in Indian Country include agriculture, forestry, water, irrigation operations and maintenance including related power distribution, fish, wildlife, and parks, and energy and minerals.

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

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

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

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

Object Classification (in millions of dollars)

Identification code 014–2100–0–1–999				2025 actual	2026 est.	2027 est.
Direct obligations:						
Personnel compensation:						
11.1	Full-time permanent	271	271	251		
11.3	Other than full-time permanent	2	2	2		
11.5	Other personnel compensation	34	34	34		
11.9	Total personnel compensation	307	307	287		
12.1	Civilian personnel benefits	120	120	116		
13.0	Benefits for former personnel	4	4	4		
21.0	Travel and transportation of persons	9	9	9		
23.2	Rental payments to others	16	16	16		

OPERATION OF INDIAN PROGRAMS—Continued
Object Classification—Continued

Identification code 014-2100-0-1-999	2025 actual	2026 est.	2027 est.	
23.3	Communications, utilities, and miscellaneous charges	25	25	25
25.1	Advisory and assistance services	41	41	41
25.2	Other services from non-Federal sources	1,478	1,428	1,293
25.3	Other goods and services from Federal sources	115	115	52
25.4	Operation and maintenance of facilities	6	6	6
25.7	Operation and maintenance of equipment	7	7	7
26.0	Supplies and materials	13	13	13
31.0	Equipment	21	21	21
32.0	Land and structures	18	18	18
41.0	Grants, subsidies, and contributions	53	89	53
99.0	Direct obligations	2,233	2,219	1,961
99.0	Reimbursable obligations	38	39	38
99.9	Total new obligations, unexpired accounts	2,271	2,258	1,999

Employment Summary

Identification code 014-2100-0-1-999	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment	2,909	2,931	2,407
2001	Reimbursable civilian full-time equivalent employment	28	28	28
3001	Allocation account civilian full-time equivalent employment	455	190	1

CONTRACT SUPPORT COSTS

For payments to tribes and tribal organizations for contract support costs associated with Indian Self-Determination and Education Assistance Act, Public Law 93-638, as amended (25 U.S.C. 5301 et seq.), agreements with the Bureau of Indian Affairs and the Bureau of Indian Education for fiscal year 2027, such sums as may be necessary, which shall be available for obligation through September 30, 2028: Provided, That notwithstanding any other provision of law, no amounts made available under this heading shall be available for transfer to another budget account.

Program and Financing (in millions of dollars)

Identification code 014-2240-0-1-999	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0007	Tribal Government	288	205	205
0100	Direct program activities, subtotal	288	205	205
0900	Total new obligations, unexpired accounts (object class 25.2)	288	205	205
Budgetary resources:				
Unobligated balance:				
1021	Recoveries of prior year unpaid obligations	1		
1037	Unobligated balance of appropriations withdrawn	-1		
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	288	205	216
1900	Budget authority (total)	288	205	216
1930	Total budgetary resources available	288	205	216
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year			11
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	101	105	193
3010	New obligations, unexpired accounts	288	205	205
3011	Obligations ("upward adjustments"), expired accounts	60		
3020	Outlays (gross)	-342	-117	-216
3040	Recoveries of prior year unpaid obligations, unexpired	-1		
3041	Recoveries of prior year unpaid obligations, expired	-1		
3050	Unpaid obligations, end of year	105	193	182
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	101	105	193
3200	Obligated balance, end of year	105	193	182
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	288	205	216
Outlays, gross:				
4010	Outlays from new discretionary authority	194	102	108

4011	Outlays from discretionary balances	148	15	108
4020	Outlays, gross (total)	342	117	216
4180	Budget authority, net (total)	288	205	216
4190	Outlays, net (total)	342	117	216

The 2027 Budget proposes to continue to manage this account as an indefinite appropriation to ensure the availability of full funding to meet contract support costs requirements for the fiscal year.

PAYMENTS FOR TRIBAL LEASES

For payments to tribes and tribal organizations for leases pursuant to section 105(l) of the Indian Self-Determination and Education Assistance Act, Public Law 93-638, as amended (25 U.S.C. 5324(l)), for fiscal year 2027, such sums as may be necessary, which shall be available for obligation through September 30, 2028: Provided, That notwithstanding any other provision of law, no amounts made available under this heading shall be available for transfer to another budget account.

Program and Financing (in millions of dollars)

Identification code 014-0200-0-1-999	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0001	Lease Payments	134	138	138
0900	Total new obligations, unexpired accounts (object class 25.2)	134	138	138
Budgetary resources:				
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	134	138	148
1930	Total budgetary resources available	134	138	148
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year			10
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	23	32	101
3010	New obligations, unexpired accounts	134	138	138
3011	Obligations ("upward adjustments"), expired accounts	48		
3020	Outlays (gross)	-173	-69	-135
3050	Unpaid obligations, end of year	32	101	104
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	23	32	101
3200	Obligated balance, end of year	32	101	104
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	134	138	148
Outlays, gross:				
4010	Outlays from new discretionary authority	35	69	74
4011	Outlays from discretionary balances	138		61
4020	Outlays, gross (total)	173	69	135
4180	Budget authority, net (total)	134	138	148
4190	Outlays, net (total)	173	69	135

The 2027 Budget proposes to continue to manage this account as an indefinite appropriation to ensure the full availability of budget authority needed for such lease agreements. Funding from the account would be used for either Bureau of Indian Affairs or Bureau of Indian Education Section 105(l) lease costs.

CONSTRUCTION

(INCLUDING TRANSFER OF FUNDS)

For construction, repair, improvement, and maintenance of irrigation and power systems, buildings, utilities, and other facilities, including architectural and engineering services by contract; acquisition of lands, and interests in lands; and preparation of lands for farming, and for construction of the Navajo Indian Irrigation Project pursuant to the Act of June 13, 1962, Public Law 87-483, as amended; \$88,097,000, to remain available until expended: Provided, That such amounts as may be available for the construction of the Navajo Indian Irrigation Project may be transferred to the Bureau of Reclamation: Provided further, That any funds

provided for the Safety of Dams program pursuant to the Indian Dams Safety Act of 1994, Public Law 103–302, as amended (25 U.S.C. 3804), shall be made available on a nonreimbursable basis: Provided further, That this appropriation may be reimbursed from the Bureau of Trust Funds Administration appropriation for the appropriate share of construction costs for space expansion needed in agency offices to meet trust reform implementation: Provided further, That of the funds made available under this heading, \$10,000,000 shall be derived from the Indian Irrigation Fund established by section 3211 of the Water Infrastructure Improvements for the Nation Act, Public Law 114–322, as amended: Provided further, That amounts provided under this heading are made available for the modernization of Federal field communication capabilities, in addition to amounts otherwise made available for such purpose.

Program and Financing (in millions of dollars)

Identification code 014–2301–0–1–452	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Education construction	19	43	43
0002 Public safety and justice construction	19	17	15
0003 Resource management construction	46	41	41
0004 Other Program Construction	10	18	18
0005 BOR Allocation Account	1	1	1
0006 WIIN IRRIGATION PROJECTS	4	8	8
0008 2022 Bipartisan Infrastructure Law (P.L. 117–58)	59	37	37
0009 2023 Disaster Supplemental (P.L. 117–328)	3	3	3
0799 Total direct obligations	157	168	166
0807 Construction (Reimbursable)	2	2	2
0900 Total new obligations, unexpired accounts	157	170	168
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	373	462	524
1001 Discretionary unobligated balance brought fwd, Oct 1	373	416	.....
1021 Recoveries of prior year unpaid obligations	17	24	24
1070 Unobligated balance (total)	390	486	548
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	124	126	78
1121 Appropriations transferred from other acct [014–5639]	10	10	10
1160 Appropriation, discretionary (total)	134	136	88
Advance appropriations, discretionary:			
1170 Advance appropriation	50	50	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected	1	8	8
1701 Change in uncollected payments, Federal sources	-1	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	.....	8	8
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	.....	14	11
1801 Change in uncollected payments, Federal sources	45	.....	.....
1850 Spending auth from offsetting collections, mand (total)	45	14	11
1900 Budget authority (total)	229	208	107
1930 Total budgetary resources available	619	694	655
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	462	524	487
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	296	264	300
3010 New obligations, unexpired accounts	157	170	168
3020 Outlays (gross)	-172	-110	-94
3040 Recoveries of prior year unpaid obligations, unexpired	-17	-24	-24
3050 Unpaid obligations, end of year	264	300	350
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1	-45	-45
3070 Change in uncollected pymts, Fed sources, unexpired	-44	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-45	-45	-45
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	295	219	255
3200 Obligated balance, end of year	219	255	305
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	184	194	96
Outlays, gross:			
4010 Outlays from new discretionary authority	18	25	19
4011 Outlays from discretionary balances	154	64	54
4020 Outlays, gross (total)	172	89	73

Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1	-8	-8
4040 Offsets against gross budget authority and outlays (total)	-1	-8	-8
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	1	.....	.....
4060 Additional offsets against budget authority only (total)	1	.....	.....
4070 Budget authority, net (discretionary)	184	186	88
4080 Outlays, net (discretionary)	171	81	65
Mandatory:			
4090 Budget authority, gross	45	14	11
Outlays, gross:			
4100 Outlays from new mandatory authority .....	.....	7	6
4101 Outlays from mandatory balances .....	.....	14	15
4110 Outlays, gross (total) .....	.....	21	21
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	.....	-14	-11
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	-45	.....	.....
4160 Budget authority, net (mandatory) .....	.....	.....	.....
4170 Outlays, net (mandatory) .....	.....	7	10
4180 Budget authority, net (total)	184	186	88
4190 Outlays, net (total)	171	88	75

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

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

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

Object Classification (in millions of dollars)

Identification code 014–2301–0–1–452	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	6	6	6
11.9 Total personnel compensation	6	6	6
12.1 Civilian personnel benefits	2	2	2
25.1 Advisory and assistance services	4	4	4
25.2 Other services from non-Federal sources	98	109	107
25.4 Operation and maintenance of facilities	10	10	10
25.7 Operation and maintenance of equipment	3	3	3
32.0 Land and structures	18	18	18
41.0 Grants, subsidies, and contributions	16	16	16
99.0 Direct obligations	157	168	166
99.0 Reimbursable obligations .....	.....	2	2
99.9 Total new obligations, unexpired accounts	157	170	168

Employment Summary

Identification code 014–2301–0–1–452	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	59	59	34
2001 Reimbursable civilian full-time equivalent employment	1	1	1
3001 Allocation account civilian full-time equivalent employment	109	109	109

HIGH-HAZARD INDIAN DAM SAFETY DEFERRED MAINTENANCE FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5637–0–2–452	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	2	28	30
0198 Reconciliation adjustment	13	.....	.....
0199 Balance, start of year	15	28	30

HIGH-HAZARD INDIAN DAM SAFETY DEFERRED MAINTENANCE FUND—Continued
Special and Trust Fund Receipts—Continued

Identification code 014-5637-0-2-452	2025 actual	2026 est.	2027 est.
Receipts:			
Current law:			
1140 Earnings on Investments, High-Hazard Indian Dam Safety Deferred Maintenance Fund	13	2	2
2000 Total: Balances and receipts	28	30	32
5099 Balance, end of year	28	30	32

Program and Financing (in millions of dollars)

Identification code 014-5637-0-2-452	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	23		
1134 Appropriations precluded from obligation	-23		
4180 Budget authority, net (total)			
4190 Outlays, net (total)			
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	197	233	268
5001 Total investments, EOY: Federal securities: Par value	233	268	308
5096 Unexpired unavailable balance, SOY: Appropriations	182	205	205
5098 Unexpired unavailable balance, EOY: Appropriations	205	205	205

LOW-HAZARD INDIAN DAM SAFETY DEFERRED MAINTENANCE FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-5638-0-2-452	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	7	12	13
0198 Reconciliation adjustment	-1		
0199 Balance, start of year	6	12	13
Receipts:			
Current law:			
1140 Earnings on Investments, Low-Hazard Indian Dam Safety Deferred Maintenance Fund	6	1	1
2000 Total: Balances and receipts	12	13	14
5099 Balance, end of year	12	13	14

Program and Financing (in millions of dollars)

Identification code 014-5638-0-2-452	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	10		
1134 Appropriations precluded from obligation	-10		
4180 Budget authority, net (total)			
4190 Outlays, net (total)			
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	86	102	118
5001 Total investments, EOY: Federal securities: Par value	102	118	137
5096 Unexpired unavailable balance, SOY: Appropriations	80	90	90
5098 Unexpired unavailable balance, EOY: Appropriations	90	90	90

INDIAN IRRIGATION FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-5639-0-2-452	2025 actual	2026 est.	2027 est.
0100 Balance, start of year		6	7
Receipts:			
Current law:			
1140 Earnings on Investments, Indian Irrigation Fund	16	2	2

2000 Total: Balances and receipts	16	8	9
Appropriations:			
Current law:			
2101 Indian Irrigation Fund	-10	-1	-1
5099 Balance, end of year	6	7	8

Program and Financing (in millions of dollars)

Identification code 014-5639-0-2-452	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	35	35	35
1101 Appropriation (special or trust)	10	1	1
1102 Appropriation (previously unavailable)		9	9
1120 Appropriations transferred to other acct [014-2301]	-10	-10	-10
1134 Appropriations precluded from obligation	-35	-35	-35
4180 Budget authority, net (total)			
4190 Outlays, net (total)			
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	239	269	299
5001 Total investments, EOY: Federal securities: Par value	269	299	331
5096 Unexpired unavailable balance, SOY: Appropriations	238	273	299
5098 Unexpired unavailable balance, EOY: Appropriations	273	299	325

WHITE EARTH SETTLEMENT FUND

Program and Financing (in millions of dollars)

Identification code 014-2204-0-1-452	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Payments for White Earth Settlement		2	2
0900 Total new obligations, unexpired accounts (object class 41.0)		2	2
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	1	1
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation		2	2
1930 Total budgetary resources available	1	3	3
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	1	1
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts		2	2
3020 Outlays (gross)		-2	-2
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross		2	2
Outlays, gross:			
4100 Outlays from new mandatory authority		2	2
4180 Budget authority, net (total)		2	2
4190 Outlays, net (total)		2	2

The White Earth Reservation Land Settlement Act of 1985 (P.L. 99-264) authorizes the payment of funds to eligible allottees or heirs of the White Earth Reservation in Minnesota, as determined by the Secretary of the Interior. The payment of funds shall be treated as the final judgment, award, or compromise settlement under the provisions of Title 31, United States Code, section 1304.

INDIAN LAND AND WATER CLAIM SETTLEMENTS AND MISCELLANEOUS PAYMENTS TO INDIANS

For payments and necessary administrative expenses for implementation of Indian land and water claim settlements pursuant to the White Earth Reservation Land Settlement Act of 1985, Public Law 99-264, as amended (25 U.S.C. 331 note), the Truckee-Carson-Pyramid Lake Water Rights Settlement Act, title II of Public Law 101-618, and the Hualapai Tribe Water Rights Settlement Act of 2022, Public Law

117–349, and for implementation of other land and water rights settlements, \$58,897,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 014–2303–0–1–452	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 White Earth	2	2	.....
0040 Hualapai Tribe Water Rights Settlement Act of 2022 (P.L. 117–349) .....	.....	.....	58
0900 Total new obligations, unexpired accounts (object class 25.2)	2	2	58
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	37	36	35
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1	1	59
1900 Budget authority (total)	1	1	59
1930 Total budgetary resources available	38	37	94
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	36	35	36
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	16	1	.....
3010 New obligations, unexpired accounts	2	2	58
3020 Outlays (gross)	-17	-3	-33
3050 Unpaid obligations, end of year	1	.....	25
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	16	1	.....
3200 Obligated balance, end of year	1	.....	25
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1	1	59
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	.....	30
4011 Outlays from discretionary balances	17	3	3
4020 Outlays, gross (total)	17	3	33
4180 Budget authority, net (total)	1	1	59
4190 Outlays, net (total)	17	3	33

Land settlements:

White Earth Reservation Land Settlement Act (P.L. 99–264).—Funds are used to investigate and verify questionable transfers of land by which individual Indian allottees, or their heirs, were divested of ownership; and to pay compensation to said allottees or heirs in accordance with the Act. A major portion of work is contracted under P.L. 93–638, as amended, to the White Earth Reservation Business Committee.

Water settlements:

Hualapai Tribe Water Rights Settlement Act of 2022 (P.L. 117–349).—Funds are used for payments in accordance with the enacted settlement which establishes the Hualapai Water Trust Fund Account, which the Tribe can use to develop water infrastructure on its reservation; and the Hualapai Water Settlement Implementation Fund Account for groundwater monitoring in the Truxton Basin.

Miscellaneous Payments to Indians:

Truckee River Operating Agreement (P.L. 101–618).—Funds are used to pay the BIA share of ongoing administrative fees for the Truckee River Operating Agreement authorized in Section 205 of the Truckee-Carson-Pyramid Lake Water Settlement Act for services provided to implement the settlement. In addition, funds are used to pay the BIA share of the cost of operation and maintenance of Boca Dam and Reservoir pursuant to Section 7 of the Truckee River Operating Agreement.

INDIAN WATER RIGHTS SETTLEMENT COMPLETION FUND

Program and Financing (in millions of dollars)

Identification code 014–2699–0–1–452	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	66	.....	.....
1010 Unobligated balance transfer to other accts [014–0680]	-43	.....	.....
1010 Unobligated balance transfer to other accts [014–4079]	-23	.....	.....
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	.....	.....

P.L. 117–58 established the Indian Water Rights Settlement Completion Fund with the authority to transfer amounts to funds or accounts authorized to receive discretionary appropriations, or to satisfy other obligations identified by the Secretary of the Interior, under an Indian water settlement approved and authorized by an Act of Congress before the date of enactment of the Act, November 15, 2021. The Act provided \$2.5 billion in mandatory funding to be deposited in the Fund to remain available until expended.

INDIAN LAND CONSOLIDATION

Program and Financing (in millions of dollars)

Identification code 014–2103–0–1–452	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Indian Land Consolidation	8	8	6
0801 Indian Land Consolidation (Reimbursable) .....	.....	1	1
0900 Total new obligations, unexpired accounts	8	9	7
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	10	6	6
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	4	4	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	.....	5	5
1900 Budget authority (total)	4	9	5
1930 Total budgetary resources available	14	15	11
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	6	6	4
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	.....	1	2
3010 New obligations, unexpired accounts	8	9	7
3020 Outlays (gross)	-7	-8	-6
3050 Unpaid obligations, end of year	1	2	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	.....	1	2
3200 Obligated balance, end of year	1	2	3
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	4	9	5
Outlays, gross:			
4010 Outlays from new discretionary authority	2	7	5
4011 Outlays from discretionary balances	5	1	1
4020 Outlays, gross (total)	7	8	6
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	.....	-5	-5
4040 Offsets against gross budget authority and outlays (total) .....	.....	-5	-5
4180 Budget authority, net (total)	4	4	.....
4190 Outlays, net (total)	7	3	1

The 2027 Budget proposes to eliminate funding for the Indian Land Consolidation Program.

INDIAN LAND CONSOLIDATION—Continued

Object Classification (in millions of dollars)

Identification code 014–2103–0–1–452	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	2	2	.....
32.0 Land and structures	6	6	6
99.0 Direct obligations	8	8	6
99.0 Reimbursable obligations .....	.....	1	1
99.9 Total new obligations, unexpired accounts	8	9	7

Employment Summary

Identification code 014–2103–0–1–452	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	13	13	.....

INDIAN WATER RIGHTS AND HABITAT ACQUISITION PROGRAM

Program and Financing (in millions of dollars)

Identification code 014–5505–0–2–303	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	3	3
1930 Total budgetary resources available	3	3	3
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3	3	3
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	.....	.....

Funds were appropriated in 2003 for the settlement of the water claims of the Shivwits Band of the Paiute Indian Tribe of Utah in order to complete the requirements of the settlement as authorized by P.L. 106–263, which specified the use of the Land and Water Conservation Fund for the implementation of the water rights and habitat acquisition program.

OPERATION AND MAINTENANCE OF QUARTERS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5051–0–2–452	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....	.....	1	1
Receipts:			
Current law:			
1130 Rents and Charges for Quarters, Bureau of Indian Affairs	4	4	4
2000 Total: Balances and receipts	4	5	5
Appropriations:			
Current law:			
2101 Operation and Maintenance of Quarters	-4	-4	-4
5098 Rounding adjustment	1	.....	.....
5099 Balance, end of year	1	1	1

Program and Financing (in millions of dollars)

Identification code 014–5051–0–2–452	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operations and maintenance	2	4	4
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	6	8	8
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	4	4	4
1930 Total budgetary resources available	10	12	12
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	8	8	8

Change in obligated balance:

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

Budget authority and outlays, net:

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

The Federal Employees Quarters and Facilities Act of 1964 (P.L. 88–459) is the basic authority under which the Secretary may use funds from the rental of quarters to defray the costs of operation and maintenance incidental to the employee quarters program. Public Law 98–473 established a special Fund, to remain available until expended, for the operation and maintenance of quarters.

Object Classification (in millions of dollars)

Identification code 014–5051–0–2–452	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	1	1	1
11.9 Total personnel compensation	1	1	1
25.2 Other services from non-Federal sources	1	3	3
99.0 Direct obligations	2	4	4
99.9 Total new obligations, unexpired accounts	2	4	4

Employment Summary

Identification code 014–5051–0–2–452	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	13	13	13

MISCELLANEOUS PERMANENT APPROPRIATIONS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–9925–0–2–452	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	8	9	6
0198 Reconciliation adjustment	1	.....	.....
0199 Balance, start of year	9	9	6
Receipts:			
Current law:			
1130 Deposits, Operation and Maintenance, Indian Irrigation Systems	39	41	42
1130 Power Revenues, Indian Irrigation Projects	99	102	102
1140 Earnings on Investments, Operation and Maintenance, Indian Irrigation Systems	3	1	1
1140 Earnings on Investments, Indian Irrigation Projects	1	1	1
1199 Total current law receipts	142	145	146
1999 Total receipts	142	145	146
2000 Total: Balances and receipts	151	154	152
Appropriations:			
Current law:			
2101 Miscellaneous Permanent Appropriations	-142	-150	-149
2103 Miscellaneous Permanent Appropriations .....	.....	.....	-2
2132 Miscellaneous Permanent Appropriations .....	.....	2	2
2199 Total current law appropriations	-142	-148	-149
2999 Total appropriations	-142	-148	-149
5099 Balance, end of year	9	6	3

Program and Financing (in millions of dollars)

Identification code 014-9925-0-2-452	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Operation and maintenance, Indian irrigation systems	36	36	36
0003 Power systems, Indian irrigation projects	95	93	92
0004 Alaska resupply program		1	1
0900 Total new obligations, unexpired accounts	131	130	129
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	95	113	133
1021 Recoveries of prior year unpaid obligations	2	2	2
1033 Recoveries of prior year paid obligations	5		
1070 Unobligated balance (total)	102	115	135
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	142	150	149
1203 Appropriation (previously unavailable)(special or trust) ...			2
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced		-2	-2
1260 Appropriations, mandatory (total)	142	148	149
1900 Budget authority (total)	142	148	149
1930 Total budgetary resources available	244	263	284
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	113	133	155
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	35	30	24
3010 New obligations, unexpired accounts	131	130	129
3020 Outlays (gross)	-134	-134	-150
3040 Recoveries of prior year unpaid obligations, unexpired	-2	-2	-2
3050 Unpaid obligations, end of year	30	24	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	35	30	24
3200 Obligated balance, end of year	30	24	1
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	142	148	149
Outlays, gross:			
4100 Outlays from new mandatory authority	67	74	76
4101 Outlays from mandatory balances	67	60	74
4110 Outlays, gross (total)	134	134	150
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-5		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	5		
4160 Budget authority, net (mandatory)	142	148	149
4170 Outlays, net (mandatory)	129	134	150
4180 Budget authority, net (total)	142	148	149
4190 Outlays, net (total)	129	134	150
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	94	109	117
5001 Total investments, EOY: Federal securities: Par value	109	117	125

Claims and treaty obligations.—Payments are made to fulfill treaty obligations with the Senecas of New York (Act of February 19, 1831), the Six Nations of New York (Act of November 11, 1794), and the Pawnees of Oklahoma (the treaty of September 24, 1857).

Operation and maintenance, Indian irrigation systems.—Revenues derived from charges for operation and maintenance of Indian irrigation projects are used to defray in part the cost of operating and maintaining these projects (25 U.S.C. 162a (The Act of November 4, 1983), 60 Stat. 895, P.L. 98-146).

Power systems, Indian irrigation projects.—Revenues collected from the sale of electric power by the Colorado River and Flathead power systems are used to operate and maintain those systems (25 U.S.C. 162a (The Act of November 4, 1983), 60 Stat. 895; 65 Stat. 254, P.L. 98-146). This activity also includes Cochiti Wet Field Solution funds that were transferred

from the Corps of Engineers to pay for operation and maintenance, repair, and replacement of the on-going drainage system (P.L. 102-358).

Alaska resupply program.—Revenues collected from operation of the Alaska Resupply Program are used to operate and maintain this program (P.L. 77-457, 56 Stat. 95).

Object Classification (in millions of dollars)

Identification code 014-9925-0-2-452	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	21	21	21
11.5 Other personnel compensation	2	2	2
11.9 Total personnel compensation	23	23	23
12.1 Civilian personnel benefits	6	6	6
23.3 Communications, utilities, and miscellaneous charges	39	39	39
25.2 Other services from non-Federal sources	38	37	36
25.3 Other goods and services from Federal sources	7	7	7
25.4 Operation and maintenance of facilities	2	2	2
25.7 Operation and maintenance of equipment	7	7	7
26.0 Supplies and materials	5	5	5
32.0 Land and structures	1	1	1
41.0 Grants, subsidies, and contributions	3	3	3
99.9 Total new obligations, unexpired accounts	131	130	129

Employment Summary

Identification code 014-9925-0-2-452	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	222	222	222

INDIAN DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 014-4416-0-3-452	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0715 Other (Rounding)		1	1
0900 Total new obligations, unexpired accounts		1	1
Budgetary resources:			
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected		1	1
1900 Budget authority (total)		1	1
1930 Total budgetary resources available		1	1
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts		1	1
3020 Outlays (gross)		-1	-1
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	1		1
Financing disbursements:			
4110 Outlays, gross (total)	1		1
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4123 Collections of loans	-1		-1
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

Status of Direct Loans (in millions of dollars)

Identification code 014-4416-0-3-452	2025 actual	2026 est.	2027 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	1	1	1
1290 Outstanding, end of year	1	1	1

INDIAN DIRECT LOAN FINANCING ACCOUNT—Continued

Balance Sheet (in millions of dollars)

Identification code 014-4416-0-3-452	2024 actual	2025 actual
ASSETS:		
Federal assets:		
Investments in U.S. securities:		
1106 Receivables, net	1	
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	1	1
1405 Allowance for subsidy cost (-)		
1499 Net present value of assets related to direct loans	1	1
1999 Total assets	2	1
LIABILITIES:		
Federal liabilities:		
2103 Debt		
2104 Resources payable to Treasury		
2105 Other	2	1
2999 Total liabilities	2	1
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	2	1

REVOLVING FUND FOR LOANS LIQUIDATING ACCOUNT

Status of Direct Loans (in millions of dollars)

Identification code 014-4409-0-3-452	2025 actual	2026 est.	2027 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	1	1	1
1290 Outstanding, end of year	1	1	1

Balance Sheet (in millions of dollars)

Identification code 014-4409-0-3-452	2024 actual	2025 actual
ASSETS:		
1601 Direct loans, gross	1	1
1602 Interest receivable		
1603 Allowance for estimated uncollectible loans and interest (-)		
1699 Value of assets related to direct loans	1	1
1999 Total assets	1	1
LIABILITIES:		
2104 Federal liabilities: Resources payable to Treasury	1	1
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	1	1

INDIAN GUARANTEED LOAN PROGRAM ACCOUNT

For the cost of administrative expenses, as authorized by the Indian Financing Act of 1974, Public Law 93-262, as amended (25 U.S.C. 1451 et seq.), and of guaranteed loans and insured loans, \$500,000, to remain available until September 30, 2028: Provided, That such costs, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974, Public Law 93-344, as amended.

Program and Financing (in millions of dollars)

Identification code 014-2628-0-1-452	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0702 Loan guarantee subsidy	2	11	
0707 Reestimates of loan guarantee subsidy	1	2	
0708 Interest on reestimates of loan guarantee subsidy	2	2	
0709 Administrative expenses		1	
0900 Total new obligations, unexpired accounts	5	16	

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	12	12
1001 Discretionary unobligated balance brought fwd, Oct 1	1	11	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	13	13	1
Appropriations, mandatory:			
1200 Appropriation	3	3	
1900 Budget authority (total)	16	16	1
1930 Total budgetary resources available	17	28	13
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	12	12	13

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	9	5	6
3010 New obligations, unexpired accounts	5	16	
3020 Outlays (gross)	-9	-15	-2
3050 Unpaid obligations, end of year	5	6	4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	9	5	6
3200 Obligated balance, end of year	5	6	4

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	13	13	1
Outlays, gross:			
4010 Outlays from new discretionary authority	2	11	
4011 Outlays from discretionary balances	4	1	2
4020 Outlays, gross (total)	6	12	2
Mandatory:			
4090 Budget authority, gross	3	3	
Outlays, gross:			
4100 Outlays from new mandatory authority	3	3	
4180 Budget authority, net (total)	16	16	1
4190 Outlays, net (total)	9	15	2

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

Identification code 014-2628-0-1-452	2025 actual	2026 est.	2027 est.
Guaranteed loan levels supportable by subsidy budget authority:			
215001 Indian Guaranteed Loans	40	224	
215002 Indian Insured Loans	3	3	
215999 Total loan guarantee levels	43	227	
Guaranteed loan subsidy (in percent):			
232001 Indian Guaranteed Loans	5.01	4.90	
232002 Indian Insured Loans	4.89	6.78	
232999 Weighted average subsidy rate	5.00	4.92	
Guaranteed loan subsidy budget authority:			
233001 Indian Guaranteed Loans	2	11	
233999 Total subsidy budget authority	2	11	
Guaranteed loan subsidy outlays:			
234001 Indian Guaranteed Loans	2	11	
234002 Indian Insured Loans	1		
234999 Total subsidy outlays	3	11	
Guaranteed loan reestimates:			
235001 Indian Guaranteed Loans	-19	-6	
235999 Total guaranteed loan reestimates	-19	-6	
Administrative expense data:			
3510 Budget authority	1	1	1
3590 Outlays from new authority	1	1	1

The 2027 Budget eliminates this program and does not provide funding for new loan subsidies. Resources for management of existing guaranteed and insured loans are maintained.

Object Classification (in millions of dollars)

Identification code 014-2628-0-1-452	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	1	1	
25.3 Other goods and services from Federal sources	1		
41.0 Grants, subsidies, and contributions	3	15	
99.9 Total new obligations, unexpired accounts	5	16	

Employment Summary

Identification code 014-2628-0-1-452	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	11	11	2

INDIAN GUARANTEED LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 014-4415-0-3-452	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0003 Interest supplement payments	1	2	2
Credit program obligations:			
0711 Default claim payments on principal		2	2
0712 Default claim payments on interest		1	1
0742 Downward reestimates paid to receipt accounts	17	7	
0743 Interest on downward reestimates	4	2	
0791 Direct program activities, subtotal	21	12	3
0900 Total new obligations, unexpired accounts	22	14	5

Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	66	60	63
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	9	17	
1801 Change in uncollected payments, Federal sources	7		
1850 Spending auth from offsetting collections, mand (total)	16	17	
1900 Budget authority (total)	16	17	
1930 Total budgetary resources available	82	77	63
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	60	63	58

Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			9
3010 New obligations, unexpired accounts	22	14	5
3020 Outlays (gross)	-22	-5	-5
3050 Unpaid obligations, end of year		9	9
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-8	-15	-15
3070 Change in uncollected pymts, Fed sources, unexpired	-7		
3090 Uncollected pymts, Fed sources, end of year	-15	-15	-15
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-8	-15	-6
3200 Obligated balance, end of year	-15	-6	-6

Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	16	17	
Financing disbursements:			
4110 Outlays, gross (total)	22	5	5
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Payments from program account	-5	-14	
4122 Interest on uninvested funds	-1		
4123 Non-Federal sources	-3	-3	
4130 Offsets against gross budget authority and outlays (total)	-9	-17	
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired	-7		
4160 Budget authority, net (mandatory)			
4170 Outlays, net (mandatory)	13	-12	5
4180 Budget authority, net (total)			
4190 Outlays, net (total)	13	-12	5

Status of Guaranteed Loans (in millions of dollars)

Identification code 014-4415-0-3-452	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority	43	227	
2150 Total guaranteed loan commitments	43	227	
2199 Guaranteed amount of guaranteed loan commitments			

Cumulative balance of guaranteed loans outstanding:

2210 Outstanding, start of year	542	551	694
2231 Disbursements of new guaranteed loans	93	227	93
2251 Repayments and prepayments	-82	-82	-82
2261 Adjustments: Terminations for default that result in loans receivable	-2	-2	-2
2290 Outstanding, end of year	551	694	703

Memorandum:

2299 Guaranteed amount of guaranteed loans outstanding, end of year	478	478	478
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Addendum:

Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year	3	3	4
2331 Disbursements for guaranteed loan claims	1	2	2
2351 Repayments of loans receivable	-1	-1	-1
2361 Write-offs of loans receivable			
2390 Outstanding, end of year	3	4	5

Balance Sheet (in millions of dollars)

Identification code 014-4415-0-3-452	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	56	45
Investments in U.S. securities:		
1106 Receivables, net	1	1
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Defaulted guaranteed loans receivable, gross	3	3
1502 Interest receivable		
1505 Allowance for subsidy cost (-)	-1	-1
1599 Net present value of assets related to defaulted guaranteed loans	2	2
1901 Other Federal assets: Upward Subsidy Reestimate Receivable		
1999 Total assets	59	48
LIABILITIES:		
Federal liabilities:		
2103 Debt		
2105 Other-Downward Reestimate	20	9
2204 Non-Federal liabilities: Liabilities for loan guarantees	39	39
2999 Total liabilities	59	48
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	59	48

INDIAN LOAN GUARANTY AND INSURANCE FUND LIQUIDATING ACCOUNT

Status of Guaranteed Loans (in millions of dollars)

Identification code 014-4410-0-3-452	2025 actual	2026 est.	2027 est.
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year	1	1	1
2351 Repayments of loans receivable			
2390 Outstanding, end of year	1	1	1

Balance Sheet (in millions of dollars)

Identification code 014-4410-0-3-452	2024 actual	2025 actual
ASSETS:		
1701 Defaulted guaranteed loans, gross	1	1
1702 Interest receivable		
1703 Allowance for estimated uncollectible loans and interest (-)		
1799 Value of assets related to loan guarantees	1	1
1999 Total assets	1	1

SELIS-QLISPE KSANKA SETTLEMENT TRUST FUND

Program and Financing (in millions of dollars)

Identification code 014-5740-0-2-452	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 CSKT Water Settlement	112	90	90
0900 Total new obligations, unexpired accounts (object class 41.0)	112	90	90
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	112	90	90
1930 Total budgetary resources available	112	90	90
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	112	90	90
3020 Outlays (gross)	-112	-90	-90
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	112	90	90
Outlays, gross:			
4100 Outlays from new mandatory authority	112	90	90
4180 Budget authority, net (total)	112	90	90
4190 Outlays, net (total)	112	90	90

The Selis-Qlispe Ksanka Settlement Trust Fund was established in the Montana Water Rights Protection Act (P.L. 116-260). The Act settles claims to water rights in Montana for the Confederated Salish and Kootenai Tribes of the Flathead Indian Reservation. The Act authorizes annual payments of \$90,000,000 to the Trust Fund out of any Funds in the Treasury not otherwise appropriated starting in fiscal year 2021 through fiscal year 2030 for a total of \$900,000,000. The Act also authorizes discretionary appropriations of \$1,000,000,000 for deposit in the Trust Fund. The Trust Fund includes two accounts: the Salish and Kootenai Compact Account and the Salish and Kootenai Settlement Implementation Account. Funds deposited into the account are adjusted to reflect fluctuations in costs occurring after the date of enactment of the Act up to the day of deposit to the Fund. The Trust Fund is interest bearing.

Trust Funds

GIFTS AND DONATIONS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-8367-0-7-452	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Gifts and Donations, Bureau of Indian Affairs	7	1	1
2000 Total: Balances and receipts	7	1	1
Appropriations:			
Current law:			
2101 Gifts and Donations	-7	-1	-1
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 014-8367-0-7-452	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Direct program activity	1	1	1
0900 Total new obligations, unexpired accounts (object class 41.0)	1	1	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	7	7
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	7	1	1
1930 Total budgetary resources available	8	8	8

Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	7	7	7
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2	2	1
3010 New obligations, unexpired accounts	1	1	1
3020 Outlays (gross)	-1	-2	
3050 Unpaid obligations, end of year	2	1	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2	2	1
3200 Obligated balance, end of year	2	1	2
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	7	1	1
Outlays, gross:			
4101 Outlays from mandatory balances	1	2	
4180 Budget authority, net (total)	7	1	1
4190 Outlays, net (total)	1	2	

BUREAU OF INDIAN EDUCATION

Federal Funds

OPERATION AND MAINTENANCE OF QUARTERS, BUREAU OF INDIAN EDUCATION

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-5621-0-2-452	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Rents and Charges for Quarters, Bureau of Indian Education	3	3	3
2000 Total: Balances and receipts	3	3	3
Appropriations:			
Current law:			
2101 Operation and Maintenance of Quarters, Bureau of Indian Education	-3	-3	-3
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 014-5621-0-2-452	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 OM Quarters	3	3	3
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	2	2
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	3	3	3
1930 Total budgetary resources available	5	5	5
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2	2	2
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1		2	1
3010 New obligations, unexpired accounts	3	3	3
3020 Outlays (gross)	-1	-4	-2
3050 Unpaid obligations, end of year	2	1	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year		2	1
3200 Obligated balance, end of year	2	1	2
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	3	3	3
Outlays, gross:			
4100 Outlays from new mandatory authority	1	2	2
4101 Outlays from mandatory balances		2	
4110 Outlays, gross (total)	1	4	2
4180 Budget authority, net (total)	3	3	3
4190 Outlays, net (total)	1	4	2

Object Classification (in millions of dollars)

Identification code 014-5621-0-2-452	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	1	1	1
25.2 Other services from non-Federal sources	2	2	2
99.9 Total new obligations, unexpired accounts	3	3	3

Employment Summary

Identification code 014-5621-0-2-452	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	12	12	12

OPERATION OF INDIAN EDUCATION PROGRAMS

For expenses necessary for the operation of Indian education programs, as authorized by law, including the Snyder Act of November 2, 1921, as amended (25 U.S.C. 13), the Indian Self-Determination and Education Assistance Act of 1975, Public Law 93-638, as amended (25 U.S.C. 5301 et seq.), the Education Amendments of 1978, Public Law 95-561, as amended (25 U.S.C. 2001-2019), and the Tribally Controlled Schools Act of 1988, Public Law 100-297, as amended (25 U.S.C. 2501 et seq.), \$894,368,000 to remain available until September 30, 2028, except as otherwise provided herein: Provided, That federally recognized Indian tribes and tribal organizations of federally recognized Indian tribes may use their tribal priority allocations for unmet welfare assistance costs: Provided further, That not to exceed \$719,888,000 for school operations costs of Bureau-funded schools and other education programs shall become available on June 1, 2027, and shall remain available until September 30, 2028: Provided further, That notwithstanding any other provision of law, including but not limited to 25 U.S.C. 5301 et seq. and section 1128 of the Education Amendments of 1978, Public Law 95-561, as amended (25 U.S.C. 2008), not to exceed \$93,515,000 within and only from such amounts made available for school operations shall be available for administrative cost grants associated with grants approved prior to June 1, 2027: Provided further, That in order to enhance the safety of Bureau field employees, the Bureau may use funds to purchase uniforms or other identifying articles of clothing for personnel.

Program and Financing (in millions of dollars)

Identification code 014-2106-0-1-501	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Education	951	949	951
0003 American Rescue Plan (P.L. 117-2)		2	
0100 Direct program activities, subtotal	951	951	951
0799 Total direct obligations	951	951	951
0807 OIEP Reimbursable	400	400	400
0809 Reimbursable program activities, subtotal	400	400	400
0899 Total reimbursable obligations	400	400	400
0900 Total new obligations, unexpired accounts	1,351	1,351	1,351
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	481	521	511
1001 Discretionary unobligated balance brought fwd, Oct 1	479		
1010 Unobligated balance transfer to other accts [014-2100]	-5		
1011 Unobligated balance transfer from other acct [047-0616]		3	
1021 Recoveries of prior year unpaid obligations	18		
1070 Unobligated balance (total)	494	524	511
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,131	1,132	894
1120 Appropriations transferred to other acct [014-2100]	-61		
1160 Appropriation, discretionary (total)	1,070	1,132	894
Spending authority from offsetting collections, discretionary:			
1700 Collected	211	106	106
1701 Change in uncollected payments, Federal sources	97	100	100
1750 Spending auth from offsetting collections, disc (total)	308	206	206
1900 Budget authority (total)	1,378	1,338	1,100
1930 Total budgetary resources available	1,872	1,862	1,611

Memorandum (non-add) entries:

1941	521	511	260
Unexpired unobligated balance, end of year			
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	392	273	678
3010 New obligations, unexpired accounts	1,351	1,351	1,351
3011 Obligations ("upward adjustments"), expired accounts	7		
3020 Outlays (gross)	-1,451	-946	-1,291
3040 Recoveries of prior year unpaid obligations, unexpired	-18		
3041 Recoveries of prior year unpaid obligations, expired	-8		
3050 Unpaid obligations, end of year	273	678	738
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-68	-161	-261
3070 Change in uncollected pymts, Fed sources, unexpired	-97	-100	-100
3071 Change in uncollected pymts, Fed sources, expired	4		
3090 Uncollected pymts, Fed sources, end of year	-161	-261	-361
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	324	112	417
3200 Obligated balance, end of year	112	417	377

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	1,378	1,338	1,100
Outlays, gross:			
4010 Outlays from new discretionary authority	645	602	519
4011 Outlays from discretionary balances	763	308	737
4020 Outlays, gross (total)	1,408	910	1,256
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-200	-106	-106
4033 Non-Federal sources	-16	-2	-2
4040 Offsets against gross budget authority and outlays (total)	-216	-108	-108
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-97	-100	-100
4052 Offsetting collections credited to expired accounts	5	2	2
4060 Additional offsets against budget authority only (total)	-92	-98	-98
4070 Budget authority, net (discretionary)	1,070	1,132	894
4080 Outlays, net (discretionary)	1,192	802	1,148
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	43	36	35
4180 Budget authority, net (total)	1,070	1,132	894
4190 Outlays, net (total)	1,235	838	1,183

The Operation of Indian Education Programs appropriation provides school operations resources for education-related services and benefits provided to federally recognized Indian Tribes, individual American Indians and Alaska Natives, and Bureau of Indian Education-funded schools.

Object Classification (in millions of dollars)

Identification code 014-2106-0-1-501	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	49	49	49
11.3 Other than full-time permanent	118	118	118
11.5 Other personnel compensation	12	12	12
11.9 Total personnel compensation	179	179	179
12.1 Civilian personnel benefits	64	64	64
21.0 Travel and transportation of persons	7	7	7
23.3 Communications, utilities, and miscellaneous charges	32	32	32
25.1 Advisory and assistance services	14	14	14
25.2 Other services from non-Federal sources	65	65	65
25.3 Other goods and services from Federal sources	12	12	12
25.4 Operation and maintenance of facilities	19	19	19
25.6 Medical care	2	2	2
25.7 Operation and maintenance of equipment	12	12	12
26.0 Supplies and materials	36	36	36
31.0 Equipment	15	15	15
32.0 Land and structures	22	22	22
41.0 Grants, subsidies, and contributions	472	472	472
99.0 Direct obligations	951	951	951
99.0 Reimbursable obligations	400	400	400
99.9 Total new obligations, unexpired accounts	1,351	1,351	1,351

OPERATION OF INDIAN EDUCATION PROGRAMS—Continued
Employment Summary

Identification code 014–2106–0–1–501	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	2,126	2,126	2,051
2001 Reimbursable civilian full-time equivalent employment	517	517	504
3001 Allocation account civilian full-time equivalent employment	1	1	1

EDUCATION CONSTRUCTION

For construction, repair, improvement, and maintenance of buildings, utilities, and other facilities necessary for the operation of Indian education programs, including architectural and engineering services by contract; acquisition of lands, and interests in lands; \$35,417,000, to remain available until expended: Provided, That in order to ensure timely completion of construction projects, the Secretary of the Interior may assume control of a project and all funds related to the project, if, not later than 18 months after the date of the enactment of this Act, any Tribally Controlled Schools Act of 1998, part B of title V of Public Law 100–297, as amended (25 U.S.C. 2501, et seq.), grantee receiving funds appropriated in this Act or in any prior Act, has not completed the planning and design phase of the project and commenced construction.

Program and Financing (in millions of dollars)

Identification code 014–2105–0–1–452	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Education Construction	126	126	48
0799 Total direct obligations	126	126	48
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	542	805	914
1001 Discretionary unobligated balance brought fwd, Oct 1	542	804	
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	543	805	914
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	388	235	35
1930 Total budgetary resources available	931	1,040	949
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	805	914	901
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	347	262	112
3010 New obligations, unexpired accounts	126	126	48
3020 Outlays (gross)	-210	-276	-157
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3050 Unpaid obligations, end of year	262	112	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	347	262	112
3200 Obligated balance, end of year	262	112	3
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	388	235	35
Outlays, gross:			
4010 Outlays from new discretionary authority	8	96	9
4011 Outlays from discretionary balances	202	180	148
4020 Outlays, gross (total)	210	276	157
4180 Budget authority, net (total)	388	235	35
4190 Outlays, net (total)	210	276	157

The Education Construction program supports the Bureau of Indian Education (BIE) by renovating or replacing BIE-funded schools and dormitories to provide an environment conducive to quality educational achievement and improved opportunities for Indian students. The program provides safe, and functional facilities to students attending BIE-funded schools and dormitories.

Object Classification (in millions of dollars)

Identification code 014–2105–0–1–452	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	2	2	1
11.9 Total personnel compensation	2	2	1
12.1 Civilian personnel benefits	1	1	
25.1 Advisory and assistance services	2	2	
25.2 Other services from non-Federal sources	76	76	27
25.4 Operation and maintenance of facilities	8	8	
25.7 Operation and maintenance of equipment	1	1	
41.0 Grants, subsidies, and contributions	36	36	20
99.9 Total new obligations, unexpired accounts	126	126	48

Employment Summary

Identification code 014–2105–0–1–452	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	15	15	13

Trust Funds

GIFTS AND DONATIONS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–8361–0–7–501	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Receipts, Gifts and Donations	3	1	1
2000 Total: Balances and receipts	3	1	1
Appropriations:			
Current law:			
2101 Gifts and Donations	-3	-1	-1
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 014–8361–0–7–501	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Gifts and Donations, Bureau of Indian Affairs (Direct)	3	1	1
0900 Total new obligations, unexpired accounts (object class 41.0)	3	1	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	5	5	5
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	3	1	1
1930 Total budgetary resources available	8	6	6
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	5	5	5
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	3	1	1
3020 Outlays (gross)	-3	-1	-1
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	3	1	1
Outlays, gross:			
4100 Outlays from new mandatory authority	1	1	1
4101 Outlays from mandatory balances	2		
4110 Outlays, gross (total)	3	1	1
4180 Budget authority, net (total)	3	1	1
4190 Outlays, net (total)	3	1	1

Donations and contributed funds.—The Secretary of the Interior may accept donations of funds or other property, and may use the donated property in accordance with the terms of the donation in furtherance of any

program authorized by other provision of law for the benefit of Indians (25 U.S.C. 5341).

Employment Summary

Identification code 014-8361-0-7-501	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	5	5	5

ADMINISTRATIVE PROVISIONS

The Bureau of Indian Affairs and the Bureau of Indian Education may carry out the operation of Indian programs by direct expenditure, contracts, cooperative agreements, compacts, and grants, either directly or in cooperation with States and other organizations.

Notwithstanding the Act of September 22, 1961, Public Law 87-279, as amended (25 U.S.C. 15), the Bureau of Indian Affairs may contract for services in support of the management, operation, and maintenance of the Power Division of the San Carlos Irrigation Project.

Notwithstanding any other provision of law, no funds available to the Bureau of Indian Affairs or the Bureau of Indian Education for central office oversight and Executive Direction and Administrative Services (except Executive Direction and Administrative Services funding for Tribal Priority Allocations, regional offices, and facilities operations and maintenance) shall be available for contracts, grants, compacts, or cooperative agreements with the Bureau of Indian Affairs or the Bureau of Indian Education under the provisions of the Indian Self-Determination Act or the Tribal Self-Governance Act of 1994, Public Law 103-413.

In the event any tribe returns appropriations made available by this Act to the Bureau of Indian Affairs or the Bureau of Indian Education, this action shall not diminish the Federal Government's trust responsibility to that tribe, or the government-to-government relationship between the United States and that tribe, or that tribe's ability to access future appropriations.

Notwithstanding any other provision of law, no funds available to the Bureau of Indian Education, other than the amounts provided herein for assistance to public schools under the Act of April 16, 1934, as amended (25 U.S.C. 5342 et seq.), shall be available to support the operation of any elementary or secondary school in the State of Alaska.

No funds available to the Bureau of Indian Education shall be used to support expanded grades for any school or dormitory beyond the grade structure in place or approved by the Secretary of the Interior at each school in the Bureau of Indian Education school system as of October 1, 1995, except that the Secretary of the Interior may waive this prohibition to support expansion of up to one additional grade when the Secretary determines such waiver is needed to support accomplishment of the mission of the Bureau of Indian Education, or more than one grade to expand the elementary grade structure for Bureau-funded schools with a K-2 grade structure on October 1, 1996. Appropriations made available in this or any prior Act for schools funded by the Bureau shall be available, in accordance with the Bureau's funding formula, only to the schools in the Bureau school system as of September 1, 1996, and to any school or school program that was reinstated in fiscal year 2012. Funds made available under this Act may not be used to establish a charter school at a Bureau-funded school (as that term is defined in section 1141 of the Education Amendments of 1978, Public Law 95-561, as amended (25 U.S.C. 2021)), except that a charter school that is in existence on the date of the enactment of this Act and that has operated at a Bureau-funded school before September 1, 1999, may continue to operate during that period, but only if the charter school pays to the Bureau a pro rata share of funds to reimburse the Bureau for the use of the real and personal property (including buses and vans), the funds of the charter school are kept separate and apart from Bureau funds, and the Bureau does not assume any obligation for charter school programs of the State in which the school is located if the charter school loses such funding. Employees of Bureau-funded schools sharing a campus with a charter school and performing functions related to the charter school's operation and employees of a charter school shall not be treated as Federal employees for purposes of chapter 171 of title 28, United States Code.

Notwithstanding any other provision of law, including section 113 of the Department of the Interior and Related Agencies Appropriations Act, 2000, Appendix C of Public Law 106-113, if in fiscal year 2003 or 2004 a grantee received indirect and administrative costs pursuant to a distribution formula based on section 5(f) of Public Law 101-301, the Secretary shall continue to distribute indirect and administrative cost funds to such grantee using the section 5(f) distribution formula.

Funds available under this Act may not be used to establish satellite locations of schools in the Bureau school system as of September 1, 1996, except that the Secret-

ary may waive this prohibition in order for an Indian tribe to provide language and cultural immersion educational programs for non-public schools located within the jurisdictional area of the tribal government which exclusively serve tribal members, do not include grades beyond those currently served at the existing Bureau-funded school, provide an educational environment with educator presence and academic facilities comparable to the Bureau-funded school, comply with all applicable Tribal, Federal, or State health and safety standards, and the Americans with Disabilities Act, and demonstrate the benefits of establishing operations at a satellite location in lieu of incurring extraordinary costs, such as for transportation or other impacts to students such as those caused by busing students extended distances: Provided, That no funds available under this Act may be used to fund operations, maintenance, rehabilitation, construction, or other facilities-related costs for such assets that are not owned by the Bureau: Provided further, That the term "satellite school" means a school location physically separated from the existing Bureau school by more than 50 miles but that forms part of the existing school in all other respects.

Funds made available for Tribal Priority Allocations within Operation of Indian Programs and Operation of Indian Education Programs may be used to execute requested adjustments in tribal priority allocations initiated by an Indian tribe.

BUREAU OF TRUST FUNDS ADMINISTRATION

Federal Funds

FEDERAL TRUST PROGRAMS

(INCLUDING TRANSFER OF FUNDS)

For the operation of trust programs for Indians by direct expenditure, contracts, cooperative agreements, compacts, and grants, \$90,090,000, to remain available until expended, of which not to exceed \$7,808,000 from this or any other Act, may be available for settlement support: Provided, That funds for trust management improvements and litigation support may, as needed, be transferred to or merged with the Bureau of Indian Affairs, "Operation of Indian Programs" and Bureau of Indian Education, "Operation of Indian Education Programs" accounts; the Office of the Solicitor, "Salaries and Expenses" account; and the Office of the Secretary, "Departmental Operations" account: Provided further, That funds made available through contracts or grants obligated during fiscal year 2027, as authorized by the Indian Self-Determination and Education Assistance Act of 1975, Public Law 93-638, as amended (25 U.S.C. 5301 et seq.), shall remain available until expended by the contractor or grantee: Provided further, That notwithstanding any other provision of law, the Secretary shall not be required to provide a quarterly statement of performance for any Indian trust account that has not had activity for at least 15 months and has a balance of \$15 or less: Provided further, That the Secretary shall issue an annual account statement and maintain a record of any such accounts and shall permit the balance in each such account to be withdrawn upon the express written request of the account holder: Provided further, That not to exceed \$100,000 is available for the Secretary to make payments to correct administrative errors of either disbursements from or deposits to Individual Indian Money or Tribal accounts after September 30, 2002: Provided further, That erroneous payments that are recovered shall be credited to and remain available in this account for this purpose: Provided further, That the Secretary shall not be required to reconcile Special Deposit Accounts with a balance of less than \$500 unless the Bureau of Trust Funds Administration receives proof of ownership from a Special Deposit Accounts claimant: Provided further, That notwithstanding section 102 of the American Indian Trust Fund Management Reform Act of 1994, Public Law 103-412 (25 U.S.C. 4011) or any other provision of law, the Secretary may aggregate the trust accounts of individuals whose whereabouts are unknown for a continuous period of at least 5 years and shall not be required to generate periodic statements of performance for the individual accounts: Provided further, That with respect to the preceding proviso, the Secretary shall continue to maintain sufficient records to determine the balance of the individual accounts, including any accrued interest and income, and such funds shall remain available to the individual account holders.

Program and Financing (in millions of dollars)

Identification code 014-0120-0-1-808	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Program operations, support, and improvements	88	88	88
0002 Executive direction	2	2	2
0799 Total direct obligations	90	90	90
0801 Reimbursable program activity	2		
0900 Total new obligations, unexpired accounts	92	90	90

FEDERAL TRUST PROGRAMS—Continued
Program and Financing—Continued

Identification code 014-0120-0-1-808	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	14	25	35
1021 Recoveries of prior year unpaid obligations	2		
1070 Unobligated balance (total)	16	25	35
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	100	100	90
Spending authority from offsetting collections, discretionary:			
1700 Collected	1		
1900 Budget authority (total)	101	100	90
1930 Total budgetary resources available	117	125	125
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	25	35	35
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	34	18	7
3010 New obligations, unexpired accounts	92	90	90
3020 Outlays (gross)	-105	-101	-88
3040 Recoveries of prior year unpaid obligations, unexpired	-2		
3041 Recoveries of prior year unpaid obligations, expired	-1		
3050 Unpaid obligations, end of year	18	7	9
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	34	18	7
3200 Obligated balance, end of year	18	7	9
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	101	100	90
Outlays, gross:			
4010 Outlays from new discretionary authority	75	90	81
4011 Outlays from discretionary balances	30	11	7
4020 Outlays, gross (total)	105	101	88
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1		
4180 Budget authority, net (total)	100	100	90
4190 Outlays, net (total)	104	101	88

To provide financial Trust services to Indian Tribes, individual American Indians, and Alaska Natives, the 2027 Budget requests funds for the Bureau of Trust Funds Administration (BTFA) within the Office of the Assistant Secretary-Indian Affairs.

Executive Direction.—This activity supports BTFA staff and the Bureau's responsibilities and authorities for Indian trust fund management.

Trust Operations and Program Operations.—This activity supports the management and investment of approximately \$8.8 billion held in trust for Indian Tribes and individual Indians. Responsibilities include accurate and timely posting of receipts, investment, disbursement, reconciliation, and providing timely financial information to Indian Tribes and individual Indian money account holders.

Object Classification (in millions of dollars)

Identification code 014-0120-0-1-808	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	42	35	32
11.3 Other than full-time permanent	1	1	1
11.5 Other personnel compensation	2	2	2
11.9 Total personnel compensation	45	38	35
12.1 Civilian personnel benefits	17	17	17
23.1 Rental payments to GSA	2	2	2
23.3 Communications, utilities, and miscellaneous charges	1	1	1
25.1 Advisory and assistance services	3	3	3
25.2 Other services from non-Federal sources	12	12	12
25.2 Other services from non-Federal sources	1	1	2
25.3 Other goods and services from Federal sources	6	11	13
25.7 Operation and maintenance of equipment	2	2	2
31.0 Equipment	1	1	1
99.0 Direct obligations	90	88	88

99.0 Reimbursable obligations	2	2	2
99.9 Total new obligations, unexpired accounts	92	90	90

Employment Summary

Identification code 014-0120-0-1-808	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	399	399	332
2001 Reimbursable civilian full-time equivalent employment	4	4	3

TRIBAL SPECIAL FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-5265-0-2-452	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Interest on Investments in GSEs, Tribal Special Fund	2	2	2
1130 Miscellaneous Sales of Assets, Tribal Special Fund	10		
1140 Earnings on Investment, Tribal Special Fund	1	1	1
1199 Total current law receipts	13	3	3
1999 Total receipts	13	3	3
2000 Total: Balances and receipts	13	3	3
Appropriations:			
Current law:			
2101 Tribal Special Fund	-13	-3	-3
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 014-5265-0-2-452	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Tribal Special Fund (Direct)	3	3	3
0900 Total new obligations, unexpired accounts (object class 41.0)	3	3	3
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	15	25	25
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	13	3	3
1930 Total budgetary resources available	28	28	28
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	25	25	25

Change in obligated balance:

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

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	13	3	3
Outlays, gross:			
4100 Outlays from new mandatory authority		3	3
4101 Outlays from mandatory balances	3		
4110 Outlays, gross (total)	3	3	3
4180 Budget authority, net (total)	13	3	3
4190 Outlays, net (total)	3	3	3

Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value	15	26	26
5001 Total investments, EOY: Federal securities: Par value	26	26	15
5010 Total investments, SOY: non-Fed securities: Market value	84	84	84
5011 Total investments, EOY: non-Fed securities: Market value	84	84	84

The Tribal Special Fund includes the following accounts: Tribal Economic Recovery Fund which consists of the Papago Cooperative Fund, Ute Tribe Trust Fund, and Cochiti Wetfields.

Tribal trust funds are deposited into a consolidated account in the U.S. Department of the Treasury pursuant to: 1) general or specific acts of the

Congress and 2) Federal management of tribal real properties, the titles to which are held in trust for the Tribes by the United States. These funds are available to respective tribal groups for various purposes, under various acts of the Congress, and may be subject to the provisions of tribal constitutions, bylaws, charters, and resolutions of the various Tribes, bands, or groups.

TRUST LAND CONSOLIDATION FUND

Program and Financing (in millions of dollars)

Identification code 014-5670-0-2-452	2025 actual	2026 est.	2027 est.
Memorandum (non-add) entries:			
Special and non-revolving trust funds:			
1952 Expired unobligated balance, start of year	1	1	1
1953 Expired unobligated balance, end of year	1	1	1
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

Trust Funds

TRIBAL TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-8030-0-7-452	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	2		
0198 Reconciliation adjustment	-2		
0199 Balance, start of year			
Receipts:			
Current law:			
1130 Interest on Investments in GSEs, Tribal Trust Fund	26	27	28
1130 Return of Principal from Private Sector Investments, Tribal Trust Fund		103	107
1130 Miscellaneous Sales of Assets, Tribal Trust Fund	114	119	123
1140 Earnings on Investments, Tribal Trust Fund	26	20	20
1198 Rounding adjustment	1		
1199 Total current law receipts	266	269	278
1999 Total receipts	266	269	278
2000 Total: Balances and receipts	266	269	278
Appropriations:			
Current law:			
2101 Tribal Trust Fund	-266	-269	-278
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 014-8030-0-7-452	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Tribal Trust Fund (Direct)	165	269	278
0900 Total new obligations, unexpired accounts (object class 41.0)	165	269	278
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	671	772	772
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	266	269	278
1930 Total budgetary resources available	937	1,041	1,050
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	772	772	772
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	165	269	278
3020 Outlays (gross)	-165	-269	-278
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	266	269	278
Outlays, gross:			
4100 Outlays from new mandatory authority		250	259

4101 Outlays from mandatory balances	165	19	19
4110 Outlays, gross (total)	165	269	278
4180 Budget authority, net (total)	266	269	278
4190 Outlays, net (total)	165	269	278

Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value	743	886	886
5001 Total investments, EOY: Federal securities: Par value	886	886	886
5010 Total investments, SOY: non-Fed securities: Market value	826	825	825
5011 Total investments, EOY: non-Fed securities: Market value	825	825	825

The Tribal Trust Fund includes the following accounts: White Mountain Apache Tribe Fund, Confederated Salish and Kootenai Tribes Water Rights Settlement Fund, Blackfeet Nation Fund, Navajo Trust Fund and Hualapai Water Trust Fund.

Tribal trust funds are deposited into a consolidated account in the U.S. Department of the Treasury pursuant to: 1) general or specific Acts of the Congress and 2) Federal management of tribal real properties, the titles to which are held in trust for the Tribes by the United States. These funds are available to respective tribal groups for various purposes, under various acts of the Congress, and may be subject to the provisions of tribal constitutions, bylaws, charters, and resolutions of the various Tribes, bands, or groups.

DEPARTMENTAL OFFICES

Federal Funds

OFFICE OF THE SECRETARY

DEPARTMENTAL OPERATIONS

(INCLUDING TRANSFERS OF FUNDS)

For necessary expenses for management of the Department of the Interior and for grants and cooperative agreements, as authorized by law, \$127,798,000, to remain available until September 30, 2028; of which not to exceed \$15,000 may be for official reception and representation expenses; of which up to \$1,000,000 shall be available for workers compensation payments and unemployment compensation payments associated with the orderly closure of the United States Bureau of Mines; and of which \$9,295,000 for Indian land, mineral, and resource valuation activities shall remain available until expended: Provided, That funds for Indian land, mineral, and resource valuation activities may, as needed, be transferred to and merged with the Bureau of Indian Affairs "Operation of Indian Programs" and Bureau of Indian Education "Operation of Indian Education Programs" accounts and the Bureau of Trust Funds Administration "Federal Trust Programs" account: Provided further, That funds made available through contracts or grants obligated during fiscal year 2027, as authorized by the Indian Self-Determination Act of 1975, Public Law 93-638, as amended (25 U.S.C. 5301 et seq.), shall remain available until expended by the contractor or grantee.

Program and Financing (in millions of dollars)

Identification code 014-0102-0-1-306	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0012 Leadership and Administration - Direct	110	94	86
0013 Management Services - Direct	35	35	39
0019 2022 Bipartisan Infrastructure Law (P.L. 117-58)	113	113	113
0021 LWCF - Mandatory (GAOA, P.L. 116-152)	20	20	20
0100 Direct program subtotal	278	262	258
0799 Total direct obligations	278	262	258
0804 Leadership and Administration - Reimbursable	25	25	25
0807 2022 Bipartisan Infrastructure Law (P.L. 117-58) - Reimb	3	3	3
0899 Total reimbursable obligations	28	28	28
0900 Total new obligations, unexpired accounts	306	290	286
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	154	192	232
1001 Discretionary unobligated balance brought fwd, Oct 1	130		
1021 Recoveries of prior year unpaid obligations	5	3	3
1070 Unobligated balance (total)	159	195	235

OFFICE OF THE SECRETARY—Continued
Program and Financing—Continued

Identification code 014-0102-0-1-306	2025 actual	2026 est.	2027 est.
Budget authority:			
Appropriations, discretionary:			
1100	147	131	128
1120	-2		
1120	-1		
1160	144	131	128
1170	142	142	
1172	-1	-1	
1180	141	141	
Appropriations, mandatory:			
1201	19	19	19
1202		1	1
1203	1		
1232	-1	-1	-1
1260	19	19	19
1700	36	36	36
1800	1		
1801	-1		
1900	340	327	183
1930	499	522	418
Memorandum (non-add) entries:			
1940	-1		
1941	192	232	132
Change in obligated balance:			
Unpaid obligations:			
3000	216	182	97
3010	306	290	286
3011	5		
3020	-339	-372	-379
3040	-5	-3	-3
3041	-1		
3050	182	97	1
Uncollected payments:			
3060	-35	-30	-30
3070	1		
3071	4		
3090	-30	-30	-30
Memorandum (non-add) entries:			
3100	181	152	67
3200	152	67	-29
Budget authority and outlays, net:			
Discretionary:			
4000	321	308	164
Outlays, gross:			
4010	190	205	104
4011	122	143	252
4020	312	348	356
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030	-45	-45	-45
Additional offsets against gross budget authority only:			
4052	9	9	9
4060	9	9	9
4070	285	272	128
4080	267	303	311
Mandatory:			
4090	19	19	19
Outlays, gross:			
4100	18	17	17
4101	9	7	6
4110	27	24	23
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120	-1		
Additional offsets against gross budget authority only:			
4140	1		

4160	Budget authority, net (mandatory)	19	19	19
4170	Outlays, net (mandatory)	26	24	23
4180	Budget authority, net (total)	304	291	147
4190	Outlays, net (total)	293	327	334

This appropriation supports the functions of the Office of the Secretary of the Interior, including executive-level leadership, policy, guidance, and coordination of the responsibilities carried out by its bureaus and offices. In addition, the appropriation supports programmatic functions carried out by the Office of the Secretary including the Department's quasi-judicial and appellate responsibilities, the Appraisal and Valuation Services Office, and the Office of Subsistence Management. The appropriation also provides for workers' and unemployment compensation payments for former Bureau of Mines employees.

Object Classification (in millions of dollars)

Identification code 014-0102-0-1-306	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1	78	60	65
11.1	4	4	4
11.3	6	5	5
11.5	3	3	3
11.9	91	72	77
12.1	33	25	27
21.0	1	1	1
23.1	3	4	3
23.2	1	1	1
23.3	2	2	2
25.1	1	1	1
25.2	17	18	17
25.3	34	36	34
25.7	1	1	1
26.0	1	1	1
31.0	1	1	1
41.0	92	99	92
99.0	278	262	258
99.0	28	28	28
99.9	306	290	286

Employment Summary

Identification code 014-0102-0-1-306	2025 actual	2026 est.	2027 est.
1001	540	412	445
2001	80	58	58
3001	29	27	27

MINERAL LEASING AND ASSOCIATED PAYMENTS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-5003-0-2-999	2025 actual	2026 est.	2027 est.
0100	219	207	218
Receipts:			
Current law:			
1130	3,622	3,831	3,946
2000	3,841	4,038	4,164
Appropriations:			
Current law:			
2101	-3,622	-3,831	-3,946
2103	-218	-207	-218
2132	207	218	225
2199	-3,633	-3,820	-3,939
2999	-3,633	-3,820	-3,939
5098	-1		
5099	207	218	225

Program and Financing (in millions of dollars)

Identification code 014-5003-0-2-999	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Mineral Leasing and Associated Payments (Direct)	3,633	3,820	3,939
0900 Total new obligations, unexpired accounts (object class 41.0)	3,633	3,820	3,939
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	3	3
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	3,622	3,831	3,946
1203 Appropriation (previously unavailable)(special or trust)	218	207	218
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-207	-218	-225
1260 Appropriations, mandatory (total)	3,633	3,820	3,939
1900 Budget authority (total)	3,633	3,820	3,939
1930 Total budgetary resources available	3,636	3,823	3,942
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3	3	3
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	3,633	3,820	3,939
3020 Outlays (gross)	-3,633	-3,820	-3,939
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	3,633	3,820	3,939
Outlays, gross:			
4100 Outlays from new mandatory authority	3,633	3,820	3,939
4180 Budget authority, net (total)	3,633	3,820	3,939
4190 Outlays, net (total)	3,633	3,820	3,939

Under the Mineral Leasing Act (MLA), States receive fifty percent of Federal revenues generated from mineral production occurring on Federal lands within that State's boundaries. Alaska is the exception, receiving a 90 percent share of receipts from Federal mineral leasing in that State. Separate statutes cover revenue sharing payments from the National Petroleum Reserve-Alaska and the 1002 Area of the Arctic National Wildlife Refuge, where the traditional MLA fifty-percent State share applies. To partially cover the costs of administering the Federal mineral leasing program, the Bipartisan Budget Act of 2013 permanently amended the MLA to deduct two percent from the required payments to States under the Act. These payments are administered by Interior's Office of Natural Resources Revenue.

NATIONAL PETROLEUM RESERVE, ALASKA

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-5045-0-2-806	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	11	12	15
Receipts:			
Current law:			
1130 Receipts from Oil and Gas Leases, National Petroleum Reserve in Alaska, MMS	18	48	33
2000 Total: Balances and receipts	29	60	48
Appropriations:			
Current law:			
2101 National Petroleum Reserve, Alaska	-18	-48	-33
2132 National Petroleum Reserve, Alaska	1	3	2
2199 Total current law appropriations	-17	-45	-31
2999 Total appropriations	-17	-45	-31
5099 Balance, end of year	12	15	17

Program and Financing (in millions of dollars)

Identification code 014-5045-0-2-806	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 National Petroleum Reserve, Alaska (Direct)	17	45	31
0900 Total new obligations, unexpired accounts (object class 41.0)	17	45	31
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	18	48	33
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-1	-3	-2
1260 Appropriations, mandatory (total)	17	45	31
1930 Total budgetary resources available	17	45	31
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	17	45	31
3020 Outlays (gross)	-17	-45	-31
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	17	45	31
Outlays, gross:			
4100 Outlays from new mandatory authority	17	45	31
4180 Budget authority, net (total)	17	45	31
4190 Outlays, net (total)	17	45	31

Payments to Alaska from oil and gas leasing in the National Petroleum Reserve-Alaska (NPR-A).—Public Law 96-514 requires that 50 percent of all Federal revenues received from oil and gas leasing in the NPR-A be paid to the State of Alaska. These payments are administered by Interior's Office of Natural Resources Revenue.

PAYMENT TO ALASKA, ARCTIC NATIONAL WILDLIFE REFUGE

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-5488-0-2-806	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			1
Receipts:			
Current law:			
1130 Arctic National Wildlife Refuge, Rent, Royalties and Bonuses, (Alaska Share)		17	4
2000 Total: Balances and receipts		17	5
Appropriations:			
Current law:			
2101 Payment to Alaska, Arctic National Wildlife Refuge		-17	-4
2102 Payment to Alaska, Arctic National Wildlife Refuge			-1
2132 Payment to Alaska, Arctic National Wildlife Refuge		1	
2199 Total current law appropriations		-16	-5
2999 Total appropriations		-16	-5
5099 Balance, end of year		1	

Program and Financing (in millions of dollars)

Identification code 014-5488-0-2-806	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Payment to Alaska, Arctic National Wildlife Refuge	16	5	
0900 Total new obligations, unexpired accounts (object class 41.0)	16	5	
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	17	4	
1202 Appropriation (previously unavailable)			1
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced		-1	
1260 Appropriations, mandatory (total)	16	5	
1930 Total budgetary resources available	16	5	

PAYMENT TO ALASKA, ARCTIC NATIONAL WILDLIFE REFUGE—Continued
Program and Financing—Continued

Identification code 014-5488-0-2-806	2025 actual	2026 est.	2027 est.
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts		16	5
3020 Outlays (gross)		-16	-5
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross		16	5
Outlays, gross:			
4100 Outlays from new mandatory authority		16	5
4180 Budget authority, net (total)		16	5
4190 Outlays, net (total)		16	5

In accordance with Section 20001 of the 2017 Tax Cuts and Jobs Act (P.L. 115-97), the State of Alaska will receive 50 percent of Federal revenues generated from mineral production occurring in the 1002 Area of the Coastal Plain of the Arctic National Wildlife Refuge (ANWR). These payments are administered by the Office of Natural Resources Revenue.

LEASES OF LANDS ACQUIRED FOR FLOOD CONTROL, NAVIGATION, AND ALLIED PURPOSES

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-5248-0-2-302	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	29	34	37
0198 Reconciliation adjustment	1		
0199 Balance, start of year	30	34	37
Receipts:			
Current law:			
1130 Leases of Lands Acquired for Flood Control, Navigation, and Allied Purposes	66	47	49
2000 Total: Balances and receipts	96	81	86
Appropriations:			
Current law:			
2101 Leases of Lands Acquired for Flood Control, Navigation, and Allied Purposes	-66	-47	-49
2132 Leases of Lands Acquired for Flood Control, Navigation, and Allied Purposes	4	3	3
2199 Total current law appropriations	-62	-44	-46
2999 Total appropriations	-62	-44	-46
5099 Balance, end of year	34	37	40

Program and Financing (in millions of dollars)

Identification code 014-5248-0-2-302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Leases of Lands Acquired for Flood Control, Navigation, and Allied (Direct)	62	44	46
0900 Total new obligations, unexpired accounts (object class 41.0)	62	44	46
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	66	47	49
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-4	-3	-3
1260 Appropriations, mandatory (total)	62	44	46
1930 Total budgetary resources available	62	44	46
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	62	44	46
3020 Outlays (gross)	-62	-44	-46
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	62	44	46

Outlays, gross:			
4100 Outlays from new mandatory authority	62	44	46
4180 Budget authority, net (total)	62	44	46
4190 Outlays, net (total)	62	44	46

According to the Flood Control Act of 1936 (33 U.S.C. 701 et seq.), 75 percent of revenue collected in the Treasury from the leasing of lands acquired by the United States for flood control, navigation, and allied purposes, is to be shared with the State in which it was collected. These funds are to be expended as the State legislature may prescribe for the benefit of the public schools and roads in the county from which the revenue was collected, or for defraying other expenses of county government. These expenses include public obligations of levee and drainage districts for flood control and drainage improvements. Payments are administered by Interior's Office of Natural Resources Revenue.

NATIONAL FORESTS FUND, PAYMENT TO STATES

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-5243-0-2-302	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	4	5	5
0198 Reconciliation adjustment	1		
0199 Balance, start of year	5	5	5
Receipts:			
Current law:			
1130 National Forests Fund, Payments to States	5	6	7
2000 Total: Balances and receipts	10	11	12
Appropriations:			
Current law:			
2101 National Forests Fund, Payment to States	-5	-6	-6
5099 Balance, end of year	5	5	6

Program and Financing (in millions of dollars)

Identification code 014-5243-0-2-302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 National Forests Fund, Payment to States (Direct)	5	6	6
0900 Total new obligations, unexpired accounts (object class 41.0)	5	6	6
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	5	6	6
1930 Total budgetary resources available	5	6	6

Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	5	6	6
3020 Outlays (gross)	-5	-6	-6

Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	5	6	6
Outlays, gross:			
4100 Outlays from new mandatory authority	5	6	6
4180 Budget authority, net (total)	5	6	6
4190 Outlays, net (total)	5	6	6

Since May 23, 1908 (16 U.S.C. 499), 25 percent of the revenues collected from onshore mineral leasing and production on national forest lands have been paid to the State in which the national forest resides. A State's payment is based on national forest acreage. Where a national forest is situated in several States, an individual State payment is proportionate to its area within that particular national forest. These payments are administered by Interior's Office of Natural Resources Revenue.

GEOTHERMAL LEASE REVENUES, PAYMENT TO COUNTIES

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-5574-0-2-806	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			1
Receipts:			
Current law:			
1130 Geothermal Lease Revenues, County Share	8	9	7
2000 Total: Balances and receipts	8	9	8
Appropriations:			
Current law:			
2101 Geothermal Lease Revenues, Payment to Counties	-8	-9	-7
2102 Geothermal Lease Revenues, Payment to Counties			-1
2132 Geothermal Lease Revenues, Payment to Counties		1	
2199 Total current law appropriations	-8	-8	-8
2999 Total appropriations	-8	-8	-8
5099 Balance, end of year		1	

Program and Financing (in millions of dollars)

Identification code 014-5574-0-2-806	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Geothermal Lease Revenues, Payment to Counties (Direct)	8	8	8
0900 Total new obligations, unexpired accounts (object class 41.0)	8	8	8
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	8	9	7
1202 Appropriation (previously unavailable)			1
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced		-1	
1260 Appropriations, mandatory (total)	8	8	8
1930 Total budgetary resources available	8	8	8
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	8	8	8
3020 Outlays (gross)	-8	-8	-8
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	8	8	8
Outlays, gross:			
4100 Outlays from new mandatory authority	8	8	8
4180 Budget authority, net (total)	8	8	8
4190 Outlays, net (total)	8	8	8

The Energy Policy Act of 2005 (P.L. 109-58) amended section 20 of the Geothermal Steam Act of 1970 (30 U.S.C. 1019 et seq.) to provide that for the revenues collected from geothermal leasing, 50 percent of the revenues are to be paid to the State and 25 percent are to be paid to the county in which the leased lands or geothermal resources are located. Payments are administered by Interior's Office of Natural Resources Revenue.

STATES SHARE FROM CERTAIN GULF OF AMERICA LEASES

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-5535-0-2-302	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	497	633	659
0198 Reconciliation adjustment	1		
0199 Balance, start of year	498	633	659
Receipts:			
Current law:			
1130 Outer Continental Shelf Rentals and Bonuses, State Share from Certain Gulf of America Leases	28	210	111
1130 Outer Continental Shelf Royalties	461	277	377
1199 Total current law receipts	489	487	488
1999 Total receipts	489	487	488

2000 Total: Balances and receipts	987	1,120	1,147
Appropriations:			
Current law:			
2101 States Share from Certain Gulf of America Leases	-375	-489	-488
2132 States Share from Certain Gulf of America Leases	21	28	28
2199 Total current law appropriations	-354	-461	-460
2999 Total appropriations	-354	-461	-460
5099 Balance, end of year	633	659	687

Program and Financing (in millions of dollars)

Identification code 014-5535-0-2-302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 States Share from Certain Gulf of America Leases (Direct)	354	461	460
0900 Total new obligations, unexpired accounts (object class 41.0)	354	461	460
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	375	489	488
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-21	-28	-28
1260 Appropriations, mandatory (total)	354	461	460
1930 Total budgetary resources available	354	461	460
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	354	461	460
3020 Outlays (gross)	-354	-461	-460
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	354	461	460
Outlays, gross:			
4100 Outlays from new mandatory authority	354	461	460
4180 Budget authority, net (total)	354	461	460
4190 Outlays, net (total)	354	461	460

P.L. 109-432 provides that 37.5 percent of Outer Continental Shelf revenues from certain leases, in most cases subject to an annual payment cap, be distributed to four coastal States (Alabama, Louisiana, Mississippi, and Texas) and their local governments based on a complex allocation formula. These payments are administered by Interior's Office of Natural Resources Revenue.

ENVIRONMENTAL IMPROVEMENT AND RESTORATION FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-5425-0-2-302	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	1,646	1,685	1,732
Receipts:			
Current law:			
1140 Interest Earned, Environmental Improvement and Restoration Fund	48	57	53
2000 Total: Balances and receipts	1,694	1,742	1,785
Appropriations:			
Current law:			
2101 Environmental Improvement and Restoration Fund	-9	-10	-12
5099 Balance, end of year	1,685	1,732	1,773

Program and Financing (in millions of dollars)

Identification code 014-5425-0-2-302	2025 actual	2026 est.	2027 est.
4180 Budget authority, net (total)			
4190 Outlays, net (total)			
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	1,660	1,703	1,717
5001 Total investments, EOY: Federal securities: Par value	1,703	1,717	1,770

ENVIRONMENTAL IMPROVEMENT AND RESTORATION FUND—Continued

Title IV of the Department of the Interior and Related Agencies Appropriations Act, 1998 (P.L. 105–83) established the Environmental Improvement and Restoration Fund account. As required by law, 50 percent of the principal and 50 percent of the interest from the Alaska Escrow account are deposited into the Environmental Improvement and Restoration Fund. The law requires that the corpus of the Fund be invested. Twenty percent of the interest earned by the Fund is permanently appropriated to the Department of Commerce, and the unappropriated balance of interest remains in the Fund, subject to appropriation. At this time, no budget authority is requested.

LAND AND WATER CONSERVATION FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5005–0–2–303	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	21,352	22,624	22,494
0198 Reconciliation adjustment	1,169		
0199 Balance, start of year	22,521	22,624	22,494
Receipts:			
Current law:			
1110 Land and Water Conservation Fund, Motorboat Fuels Tax,	1	1	1
1130 Outer Continental Shelf Royalties, LWCF Share from Certain Leases, National Park Service	127	92	126
1130 Land and Water Conservation Fund, Royalty Receipts, Outer Continental Shelf	867	760	888
1130 Outer Continental Shelf Rents and Bonuses, LWCF Share from Certain Gulf of America Leases	35	70	37
1130 Land and Water Conservation Fund, Surplus Property Sales	10	2	2
1199 Total current law receipts	1,040	925	1,054
1999 Total receipts	1,040	925	1,054
2000 Total: Balances and receipts	23,561	23,549	23,548
Appropriations:			
Current law:			
2101 State, Private and Tribal Forestry	-94	-88	-95
2101 LWCF Land Acquisition	-1	-1	-1
2101 LWCF Land Acquisition	-124	-150	-124
2101 LWCF Land Acquisition	-74	-66	-58
2101 LWCF Land Acquisition	-119	-108	-121
2101 Cooperative Endangered Species Conservation Fund	-40	-40	-40
2101 LWCF Land Acquisition and State Assistance	-125	-163	-163
2101 LWCF Land Acquisition and State Assistance	-430	-429	-444
2101 Salaries and Expenses	-19	-19	-19
2102 Salaries and Expenses	-1	-1	-1
2103 State, Private and Tribal Forestry	-5	-5	-5
2103 LWCF Land Acquisition	-4	-4	-4
2103 LWCF Land Acquisition	-7	-7	-6
2103 LWCF Land Acquisition and State Assistance	-24	-25	-24
2103 Salaries and Expenses	-1		
2132 State, Private and Tribal Forestry	5	5	5
2132 LWCF Land Acquisition	4	4	3
2132 LWCF Land Acquisition	7	6	7
2132 Cooperative Endangered Species Conservation Fund	2	2	2
2132 LWCF Land Acquisition and State Assistance	7	9	9
2132 LWCF Land Acquisition and State Assistance	25	24	25
2132 Salaries and Expenses	1	1	1
2199 Total current law appropriations	-1,015	-1,055	-1,053
2999 Total appropriations	-1,015	-1,055	-1,053
5098 Reconciliation adjustment	78		
5099 Balance, end of year	22,624	22,494	22,495

NONRECURRING EXPENSES FUND

Public Law 118–42 established the Department of the Interior Nonrecurring Expenses Fund (NEF). This Fund will allow the Department to transfer unobligated balances of expired discretionary funds appropriated for Fiscal Year 2024 and subsequent years, no later than the fifth fiscal year after the last fiscal year of availability, to the NEF to become available for use as no-year funds to support specific purposes. The NEF will provide funding

for critical infrastructure projects that may require significant one-time investments such as information technology modernization projects. These requirements often do not coincide with the timing of the budget formulation process and are difficult to forecast. In many cases, these costs either cannot be accommodated within existing funds or are emergency requirements that would otherwise require the Department to reprogram existing funds from other priorities.

ADMINISTRATIVE PROVISIONS

For fiscal year 2027, up to \$550,000 of the payments authorized by chapter 69 of title 31, United States Code, may be retained for administrative expenses of the Payments in Lieu of Taxes Program: Provided, That the amounts provided under this Act specifically for the Payments in Lieu of Taxes program are the only amounts available for payments authorized under chapter 69 of title 31, United States Code: Provided further, That in the event the sums appropriated for any fiscal year for payments pursuant to this chapter are insufficient to make the full payments authorized by that chapter to all units of local government, then the payment to each local government shall be made proportionally: Provided further, That the Secretary may make adjustments to payment to individual units of local government to correct for prior overpayments or underpayments: Provided further, That no payment shall be made pursuant to that chapter to otherwise eligible units of local government if the computed amount of the payment is less than \$100.

The Office of the Secretary provides for the administration of the Payments in Lieu of Taxes program, which makes payments to counties and other units of local government for lands within their boundaries administered by the Bureau of Land Management, U.S. Forest Service, the National Park Service, the Fish and Wildlife Service, and certain other agencies. Funding for the program is in a separate account within Department-Wide programs.

INSULAR AFFAIRS

The Secretary of the Interior is charged with the responsibility of promoting the economic and political development of those insular areas which are under U.S. jurisdiction and within the responsibility of the Department of the Interior. The Secretary originates and implements Federal policy for the U.S. Territories; guides and coordinates certain operating programs and construction projects; provides information services and technical assistance; coordinates certain Federal programs and services provided to the Freely Associated States, and participates in foreign policy and defense matters concerning the U.S. Territories and the Freely Associated States.

Federal Funds

COMPACT OF FREE ASSOCIATION

For grants and necessary expenses, \$250,000, to remain available until expended, to support Federal services and programs provided to the Republic of Palau, the Republic of the Marshall Islands, and the Federated States of Micronesia.

Program and Financing (in millions of dollars)

Identification code 014–0415–0–1–808	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Federal services assistance	3	1	
0091 Direct program activities, subtotal	3	1	
0192 Subtotal	3	1	
0201 Assistance to the Marshall Islands	306	297	199
0202 Assistance to the Federated States of Micronesia	396	140	140
0203 Assistance to Palau	80	41	42
0205 Judicial Training	1	1	1
0291 Subtotal, permanent indefinite	783	479	382
0799 Total direct obligations	786	480	382
0801 Compact of Free Association (Reimbursable)	2		
0802 Palau (Reimbursable)	20		

0899	Total reimbursable obligations	22		
0900	Total new obligations, unexpired accounts	808	480	382
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	367	360	369
1001	Discretionary unobligated balance brought fwd, Oct 1	3	4	
1021	Recoveries of prior year unpaid obligations	2	9	9
1070	Unobligated balance (total)	369	369	378
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	3	1	
Appropriations, mandatory:				
1200	Appropriation	776	479	382
Spending authority from offsetting collections, discretionary:				
1700	Collected	20		
1900	Budget authority (total)	799	480	382
1930	Total budgetary resources available	1,168	849	760
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	360	369	378
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	232	266	291
3010	New obligations, unexpired accounts	808	480	382
3011	Obligations ("upward adjustments"), expired accounts	2		
3020	Outlays (gross)	-772	-446	-414
3040	Recoveries of prior year unpaid obligations, unexpired	-2	-9	-9
3041	Recoveries of prior year unpaid obligations, expired	-2		
3050	Unpaid obligations, end of year	266	291	250
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	232	266	291
3200	Obligated balance, end of year	266	291	250
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	23	1	
Outlays, gross:				
4011	Outlays from discretionary balances	6	1	
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-20		
4040	Offsets against gross budget authority and outlays (total)	-20		
Mandatory:				
4090	Budget authority, gross	776	479	382
Outlays, gross:				
4100	Outlays from new mandatory authority	696	329	258
4101	Outlays from mandatory balances	70	116	156
4110	Outlays, gross (total)	766	445	414
4180	Budget authority, net (total)	779	480	382
4190	Outlays, net (total)	752	446	414

The peoples of the Republic of the Marshall Islands, the Federated States of Micronesia and the Republic of Palau approved Compacts of Free Association negotiated by the United States and their governments. The Compact of Free Association Act of 1985 (P.L. 99–239) constituted the necessary authorizing legislation to make annual payments to the Republic of the Marshall Islands and the Federated States of Micronesia. Payments began in 1987 and continued through 2003 when the original economic assistance package expired. The Compact of Free Association Amendments Act of 2003 (P.L. 108–188), continued financial assistance to the Federated States of Micronesia and the Republic of the Marshall Islands through 2023. The Compact of Free Association for the Republic of Palau was enacted on November 14, 1986 as Public Law 99–658, and was implemented on October 1, 1994. Financial assistance provisions under the Compact of Free Association with the Republic of Palau were set to expire on September 30, 2009, however, under the 2010 Compact Review Agreement (CRA) the United States agreed to provide continued economic assistance to the Government of Palau through 2024. The Compacts of Free Association Amendments Act of 2024 (P.L. 118–42) renewed financial assistance to the Republic of the Marshall Islands, the Federated States of Micronesia, and the Republic of Palau through fiscal year 2043.

Object Classification (in millions of dollars)

Identification code 014–0415–0–1–808	2025 actual	2026 est.	2027 est.	
Direct obligations:				
25.3	Other goods and services from Federal sources	5	1	
41.0	Grants, subsidies, and contributions	782	479	382
99.0	Direct obligations	787	480	382
99.0	Reimbursable obligations	20		
99.5	Adjustment for rounding	1		
99.9	Total new obligations, unexpired accounts	808	480	382

PAYMENTS TO THE UNITED STATES TERRITORIES, FISCAL ASSISTANCE

Program and Financing (in millions of dollars)

Identification code 014–0418–0–1–806	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0001	Advance payments to Guam of estimated U.S. income tax collections	80	80	80
0002	Advance payments to the Virgin Islands of estimated U.S. excise tax collections	225	226	292
0900	Total new obligations, unexpired accounts (object class 41.0)	305	306	372
Budgetary resources:				
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation	305	306	372
1930	Total budgetary resources available	305	306	372
Change in obligated balance:				
Unpaid obligations:				
3010	New obligations, unexpired accounts	305	306	372
3020	Outlays (gross)	-305	-306	-372
Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross	305	306	372
Outlays, gross:				
4100	Outlays from new mandatory authority	305	306	372
4180	Budget authority, net (total)	305	306	372
4190	Outlays, net (total)	305	306	372

Public Law 95–348 requires that certain revenues collected by the U.S. Treasury involving Guam and the Virgin Islands (income taxes withheld and excise taxes) be paid prior to the start of the fiscal year of collection. The 2027 Budget includes funds for these advance payments.

ASSISTANCE TO TERRITORIES

For expenses necessary for assistance to territories under the jurisdiction of the Department of the Interior, \$102,748,000, of which: (1) \$93,528,000 shall remain available until expended for territorial assistance, including general technical assistance, maintenance assistance, disaster assistance, coral reef initiative and natural resources activities, and brown tree snake control and research; grants to the judiciary in American Samoa for compensation and expenses, as authorized by the Act of February 20, 1929, as amended (48 U.S.C. 1661(c)); grants to the Government of American Samoa, in addition to current local revenues, for construction and support of governmental functions; grants to the Government of the Virgin Islands, as authorized by law; grants to the Government of Guam, as authorized by law; and grants to the Government of the Northern Mariana Islands, as authorized by section 702 of the Act of March 24, 1976, Public Law 94–241; and (2) \$9,220,000 shall be available until September 30, 2028, for salaries and expenses of the Office of Insular Affairs: Provided, That all financial transactions of the territorial and local governments herein provided for, including such transactions of all agencies or instrumentalities established or used by such governments, may be audited by the Government Accountability Office, at its discretion, in accordance with chapter 35 of title 31, United States Code: Provided further, That Northern Mariana Islands Covenant grant funding shall be provided according to those terms of the Agreement of the Special Representatives on Future United States Financial Assistance for the Northern Mariana Islands approved by section 118 of the Department of the Interior and Related Agencies Appropriations Act, 1996, Public Law 104–134, as amended

ASSISTANCE TO TERRITORIES—Continued

(48 U.S.C. 1804): Provided further, That the funds for the program of operations and maintenance improvement are appropriated to institutionalize routine operations and maintenance improvement of capital infrastructure with territorial participation and cost sharing to be determined by the Secretary based on the grantee's commitment to timely maintenance of its capital assets: Provided further, That any appropriation for disaster assistance under this heading in this Act or previous appropriations Acts may be used as non-Federal matching funds for the purpose of hazard mitigation grants provided pursuant to section 404 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act, Public Law 93–288, as amended (42 U.S.C. 5170c).

Program and Financing (in millions of dollars)

Identification code 014–0412–0–1–808	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0009 Office of Insular Affairs	9	12	9
0010 Technical assistance	10	23	20
0015 Coral Reef Initiative & Natural Resources	3	1	
0017 Maintenance Assistance	4		
0018 American Samoa operations grants	28	29	24
0019 Brown Treesnake	1	4	4
0021 Energizing Insular Communities	5	15	17
0031 Compact Impact Discretionary	9		
0091 Direct subtotal, discretionary	62	90	75
0101 Capital Improvement Program, Mandatory	32	28	28
0900 Total new obligations, unexpired accounts	94	118	103
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	16	57	65
1001 Discretionary unobligated balance brought fwd, Oct 1	14	54	
1021 Recoveries of prior year unpaid obligations	15	9	9
1070 Unobligated balance (total)	31	66	74
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	92	89	75
Appropriations, mandatory:			
1200 Appropriation	28	28	28
1900 Budget authority (total)	120	117	103
1930 Total budgetary resources available	151	183	177
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	57	65	74
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	297	266	229
3010 New obligations, unexpired accounts	94	118	103
3020 Outlays (gross)	-110	-146	-131
3040 Recoveries of prior year unpaid obligations, unexpired	-15	-9	-9
3050 Unpaid obligations, end of year	266	229	192
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1		
3071 Change in uncollected pymts, Fed sources, expired	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	296	266	229
3200 Obligated balance, end of year	266	229	192
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	92	89	75
Outlays, gross:			
4010 Outlays from new discretionary authority	35	44	38
4011 Outlays from discretionary balances	50	71	63
4020 Outlays, gross (total)	85	115	101
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources:	-1		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	1		
4060 Additional offsets against budget authority only (total)	1		
4070 Budget authority, net (discretionary)	92	89	75
4080 Outlays, net (discretionary)	84	115	101
Mandatory:			
4090 Budget authority, gross	28	28	28
Outlays, gross:			
4100 Outlays from new mandatory authority		1	1

4101 Outlays from mandatory balances	25	30	29
4110 Outlays, gross (total)	25	31	30
4180 Budget authority, net (total)	120	117	103
4190 Outlays, net (total)	109	146	131

This appropriation provides support for basic government operations for those insular areas requiring such support, capital infrastructure improvements, special program and economic development assistance, and technical assistance.

Pursuant to section 118 of Public Law 104–134, \$27.7 million in mandatory covenant capital improvement program grant funding is allocated to high priority needs in the U.S. Territories.

Object Classification (in millions of dollars)

Identification code 014–0412–0–1–808	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	4	6	5
11.9 Total personnel compensation	4	6	5
12.1 Civilian personnel benefits	2	2	2
21.0 Travel and transportation of persons		1	1
25.2 Other services from non-Federal sources	8	11	8
25.3 Other goods and services from Federal sources	2	3	3
41.0 Grants, subsidies, and contributions	77	95	84
99.0 Direct obligations	93	118	103
99.5 Adjustment for rounding	1		
99.9 Total new obligations, unexpired accounts	94	118	103

Employment Summary

Identification code 014–0412–0–1–808	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	27	36	32

ASSISTANCE TO AMERICAN SAMOA DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 014–4163–0–3–806	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0713 Payment of interest to Treasury		1	1
0900 Total new obligations, unexpired accounts		1	1
Budgetary resources:			
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	1	1	1
1825 Spending authority from offsetting collections applied to repay debt	-1		
1850 Spending auth from offsetting collections, mand (total)		1	1
1930 Total budgetary resources available		1	1
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts		1	1
3020 Outlays (gross)		-1	-1
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross		1	1
Financing disbursements:			
4110 Outlays, gross (total)		1	1
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4123 Non-Federal sources - interest payments fr. Am. Samoa	-1	-1	-1
4180 Budget authority, net (total)	-1		
4190 Outlays, net (total)	-1		

Status of Direct Loans (in millions of dollars)

Identification code 014-4163-0-3-806	2025 actual	2026 est.	2027 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	7	7	7
1251 Repayments: Repayments	-1	-1	-1
1261 Adjustments: Capitalized interest	1	1	1
1290 Outstanding, end of year	7	7	7

In 2000, the American Samoa Government (ASG) was authorized to borrow \$18.6 million from the U.S. Treasury in order to reduce significant past due debts to vendors. Repayment of the loan is secured and accomplished with funds as they become due and payable to ASG from the Escrow Account established under the terms and conditions of the Tobacco Master Settlement Agreement. The ASG agreed to significant financial reforms as a prerequisite to receiving the loan proceeds.

Balance Sheet (in millions of dollars)

Identification code 014-4163-0-3-806	2024 actual	2025 actual
ASSETS:		
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	7	7
1405 Allowance for subsidy cost (-)	-1	-1
1499 Net present value of assets related to direct loans	6	6
1999 Total assets	6	6
LIABILITIES:		
2103 Federal liabilities: Debt	6	6
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	6	6

ADMINISTRATIVE PROVISIONS

(INCLUDING TRANSFER OF FUNDS)

At the request of the Governor of Guam, the Secretary may transfer discretionary funds or mandatory funds provided under section 104(e) of the Compact of Free Association Amendments Act of 2003, Public Law 108-188, as amended (48 U.S.C. 1921c(e)), and the Omnibus Consolidated Rescissions and Appropriations Act of 1996, Public Law 104-134, that are allocated for Guam, to the Secretary of Agriculture for the subsidy cost of direct or guaranteed loans, plus not to exceed three percent of the amount of the subsidy transferred for the cost of loan administration, for the purposes authorized by the Rural Electrification Act of 1936 (7 U.S.C. 901-905b) and section 306(a)(1) of the Consolidated Farm and Rural Development Act (7 U.S.C. 1926(a)(1)) for construction and repair projects in Guam, and such funds shall remain available until expended: Provided, That such costs, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974, Public Law 93-344, as amended: Provided further, That such loans or loan guarantees may be made without regard to the population of the area, credit elsewhere requirements, and restrictions on the types of eligible entities under the Rural Electrification Act of 1936 and section 306(a)(1) of the Consolidated Farm and Rural Development Act: Provided further, That any funds transferred to the Secretary of Agriculture shall be in addition to funds otherwise made available to make or guarantee loans under such authorities.

OFFICE OF THE SOLICITOR

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the Office of the Solicitor, \$60,212,000, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 014-0107-0-1-306	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Salaries and Expenses (Direct)	98	84	60

0801 Salaries and Expenses (Reimbursable)	27	24	24
0900 Total new obligations, unexpired accounts	125	108	84

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	7	5	5
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	98	84	60
Spending authority from offsetting collections, discretionary:			
1700 Collected	22	24	24
1701 Change in uncollected payments, Federal sources	3		
1750 Spending auth from offsetting collections, disc (total)	25	24	24
1900 Budget authority (total)	123	108	84
1930 Total budgetary resources available	130	113	89
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	5	5	5

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	15	10	2
3010 New obligations, unexpired accounts	125	108	84
3020 Outlays (gross)	-130	-116	-85
3050 Unpaid obligations, end of year	10	2	1
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-6	-8	-8
3070 Change in uncollected pymts, Fed sources, unexpired	-3		
3071 Change in uncollected pymts, Fed sources, expired	1		
3090 Uncollected pymts, Fed sources, end of year	-8	-8	-8
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	9	2	-6
3200 Obligated balance, end of year	2	-6	-7

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	123	108	84
Outlays, gross:			
4010 Outlays from new discretionary authority	108	102	79
4011 Outlays from discretionary balances	22	14	6
4020 Outlays, gross (total)	130	116	85
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-23	-24	-24
4040 Offsets against gross budget authority and outlays (total)	-23	-24	-24
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-3		
4052 Offsetting collections credited to expired accounts	1		
4060 Additional offsets against budget authority only (total)	-2		
4070 Budget authority, net (discretionary)	98	84	60
4080 Outlays, net (discretionary)	107	92	61
4180 Budget authority, net (total)	98	84	60
4190 Outlays, net (total)	107	92	61

The Office of the Solicitor provides legal advice and counsel to the Secretary, the Secretariat, and all constituent bureaus and offices of the Department of the Interior. All attorneys employed in the Department for the purposes of providing legal services are under the supervision of the Solicitor, except the Justices of American Samoa and the attorneys in the Office of Congressional and Legislative Affairs, Office of Inspector General, and the Office of Hearings and Appeals. Additionally, the Office administers the Department's ethics program and manages Freedom of Information Act programs. The Office is comprised of staff located in Washington, D.C. and in several regional and field offices across the nation.

Object Classification (in millions of dollars)

Identification code 014-0107-0-1-306	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	58	47	33
11.3 Other than full-time permanent	2	2	
11.9 Total personnel compensation	60	49	33
12.1 Civilian personnel benefits	22	17	13
23.1 Rental payments to GSA	3	3	3
25.2 Other services from non-Federal sources	10	12	8
25.3 Other goods and services from Federal sources	2	2	2

SALARIES AND EXPENSES—Continued
Object Classification—Continued

Table with 4 columns: Identification code, 2025 actual, 2026 est., 2027 est. Rows include 25.7 Operation and maintenance of equipment, 99.0 Direct obligations, 99.0 Reimbursable obligations, 99.9 Total new obligations, unexpired accounts.

Employment Summary

Table with 4 columns: Identification code, 2025 actual, 2026 est., 2027 est. Rows include 1001 Direct civilian full-time equivalent employment, 2001 Reimbursable civilian full-time equivalent employment, 3001 Allocation account civilian full-time equivalent employment.

OFFICE OF INSPECTOR GENERAL
Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the Office of Inspector General, \$48,500,000, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Table with 4 columns: Identification code, 2025 actual, 2026 est., 2027 est. Rows include Obligations by program activity (0001-0007, 0799, 0801, 0900) and Budgetary resources (1000, 1001, 1100, 1100, 1160, 1173, 1173, 1180, 1700, 1900, 1930, 1941).

Table with 4 columns: Identification code, 2025 actual, 2026 est., 2027 est. Rows include Change in obligated balance (3000, 3010, 3020, 3050, 3100, 3200) and Budget authority and outlays, net (4000, 4010).

Table with 4 columns: Identification code, 2025 actual, 2026 est., 2027 est. Rows include 4011 Outlays from discretionary balances, 4020 Outlays, gross (total), 4030 Federal sources, 4101 Outlays from mandatory balances, 4180 Budget authority, net (total), 4190 Outlays, net (total).

The mission of the Office of Inspector General is to promote economy, efficiency, and effectiveness and to prevent and detect waste, fraud, abuse, and mismanagement in the programs and operations of the U.S. Department of the Interior. This mission is achieved by conducting fair, objective, and neutral audits, inspections, evaluations, investigations, and reviews. OIG recommends corrective actions to strengthen departmental programs and reports findings to DOI officials and Congress. OIG also refers potential criminal violations to the U.S. Department of Justice and provides active support for prosecutions and civil actions.

Object Classification (in millions of dollars)

Table with 4 columns: Identification code, 2025 actual, 2026 est., 2027 est. Rows include Direct obligations (11.1, 11.5, 11.9, 12.1, 21.0, 23.1, 25.2, 25.3, 31.0), 99.0 Direct obligations, 99.0 Reimbursable obligations, 99.9 Total new obligations, unexpired accounts.

Employment Summary

Table with 4 columns: Identification code, 2025 actual, 2026 est., 2027 est. Rows include 1001 Direct civilian full-time equivalent employment, 2001 Reimbursable civilian full-time equivalent employment.

NATIONAL INDIAN GAMING COMMISSION

Federal Funds

SALARIES AND EXPENSES

Program and Financing (in millions of dollars)

Table with 4 columns: Identification code, 2025 actual, 2026 est., 2027 est. Rows include Obligations by program activity (0801), 0900 Total new obligations, unexpired accounts (object class 25.2).

Table with 4 columns: Identification code, 2025 actual, 2026 est., 2027 est. Rows include Budgetary resources (1000, 1700, 1930, 1941).

Table with 4 columns: Identification code, 2025 actual, 2026 est., 2027 est. Rows include Change in obligated balance (3010, 3020).

Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	2	3	3
Outlays, gross:				
4010	Outlays from new discretionary authority	1	3	3
4011	Outlays from discretionary balances	1		
4020	Outlays, gross (total)	2	3	3
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4033	Non-Federal sources	-2	-3	-3
4180	Budget authority, net (total)			
4190	Outlays, net (total)			

The National Indian Gaming Commission conducts background investigations of individuals and entities with a financial interest in, or management responsibility for, potential management contracts. Tribes may also submit fingerprint cards to the Commission for processing by the Federal Bureau of Investigation and the Commission may charge a fee to process fingerprint cards on behalf of the Tribes. The Commission is reimbursed from the potential contractors to conduct these background investigations and for fingerprint processing costs.

NATIONAL INDIAN GAMING COMMISSION, GAMING ACTIVITY FEES

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-5141-0-2-806	2025 actual	2026 est.	2027 est.	
0100	Balance, start of year	2	2	2
Receipts:				
Current law:				
1110	National Indian Gaming Commission, Gaming Activity Fees	33	32	30
2000	Total: Balances and receipts	35	34	32
Appropriations:				
Current law:				
2101	National Indian Gaming Commission, Gaming Activity Fees	-33	-32	-30
2103	National Indian Gaming Commission, Gaming Activity Fees	-2	-2	-2
2132	National Indian Gaming Commission, Gaming Activity Fees	2	2	2
2199	Total current law appropriations	-33	-32	-30
2999	Total appropriations	-33	-32	-30
5099	Balance, end of year	2	2	2

Program and Financing (in millions of dollars)

Identification code 014-5141-0-2-806	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0001	National Indian Gaming Commission, Gaming Activity Fees (Direct)	29	30	31
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	12	17	19
1021	Recoveries of prior year unpaid obligations	1		
1070	Unobligated balance (total)	13	17	19
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund)	33	32	30
1203	Appropriation (previously unavailable)(special or trust)	2	2	2
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-2	-2	-2
1260	Appropriations, mandatory (total)	33	32	30
1930	Total budgetary resources available	46	49	49
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	17	19	18
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	8	5	6
3010	New obligations, unexpired accounts	29	30	31
3020	Outlays (gross)	-31	-29	-30

3040	Recoveries of prior year unpaid obligations, unexpired	-1		
3050	Unpaid obligations, end of year	5	6	7
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	8	5	6
3200	Obligated balance, end of year	5	6	7

Budget authority and outlays, net:

Mandatory:				
4090	Budget authority, gross	33	32	30
Outlays, gross:				
4100	Outlays from new mandatory authority	16	13	12
4101	Outlays from mandatory balances	15	16	18
4110	Outlays, gross (total)	31	29	30
4180	Budget authority, net (total)	33	32	30
4190	Outlays, net (total)	31	29	30

The Indian Gaming Regulatory Act (IGRA) established the National Indian Gaming Commission (NIGC) as an independent Federal regulatory agency within the Department of the Interior. The purpose of the IGRA and the NIGC is to support and promote tribal economic development, self-sufficiency and strong tribal governments through the operation of gaming on Indian lands. The Commission collaborates with Tribes to monitor and regulate gaming activities conducted on Indian Lands to ensure gaming operations are conducted with integrity and Tribes are the primary beneficiaries of gaming revenues. IGRA authorizes the Commission to assess and collect fees on tribal gaming revenues to cover agency operating costs.

Object Classification (in millions of dollars)

Identification code 014-5141-0-2-806	2025 actual	2026 est.	2027 est.	
Direct obligations:				
11.1	Personnel compensation: Full-time permanent	17	18	18
12.1	Civilian personnel benefits	6	6	7
21.0	Travel and transportation of persons		1	1
23.1	Rental payments to GSA	2	1	1
25.3	Other goods and services from Federal sources	4	4	4
99.9	Total new obligations, unexpired accounts	29	30	31

Employment Summary

Identification code 014-5141-0-2-806	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment	125	131	138

DEPARTMENT-WIDE PROGRAMS

Federal Funds

OFFICE OF NATURAL RESOURCES REVENUE

For necessary expenses for management of the collection and disbursement of royalties, fees, and other mineral revenue proceeds, and for grants and cooperative agreements, as authorized by law, \$134,073,000, to remain available until September 30, 2028; of which \$43,327,000 shall remain available until expended for the purpose of mineral revenue management activities: Provided, That notwithstanding any other provision of law, \$50,000 shall be available for refunds of overpayments in connection with certain Indian leases in which the Secretary of the Interior concurred with the claimed refund due, to pay amounts owed to Indian allottees or tribes, or to correct prior unrecoverable erroneous payments.

Program and Financing (in millions of dollars)

Identification code 014-1113-0-1-306	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0001	Office of Natural Resources Revenue	138	151	126
0100	Direct program activities, subtotal	138	151	126
0801	Office of Natural Resources Revenue [Reimbursable]	2	1	1
0900	Total new obligations, unexpired accounts	140	152	127

OFFICE OF NATURAL RESOURCES REVENUE—Continued
Program and Financing—Continued

Identification code 014-1113-0-1-306	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	49	83	95
1021 Recoveries of prior year unpaid obligations	5	3	3
1070 Unobligated balance (total)	54	86	98
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	168	160	134
Spending authority from offsetting collections, discretionary:			
1700 Collected	1	1	1
1900 Budget authority (total)	169	161	135
1930 Total budgetary resources available	223	247	233
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	83	95	106
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	69	40	40
3010 New obligations, unexpired accounts	140	152	127
3020 Outlays (gross)	-164	-149	-148
3040 Recoveries of prior year unpaid obligations, unexpired	-5	-3	-3
3050 Unpaid obligations, end of year	40	40	16
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	69	40	40
3200 Obligated balance, end of year	40	40	16
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	169	161	135
Outlays, gross:			
4010 Outlays from new discretionary authority	104	113	95
4011 Outlays from discretionary balances	60	36	53
4020 Outlays, gross (total)	164	149	148
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1	-1	-1
4180 Budget authority, net (total)	168	160	134
4190 Outlays, net (total)	163	148	147

The Office of Natural Resources Revenue (ONRR) is responsible for ensuring natural resource and energy revenues from Federal and Indian leases are effectively, efficiently, and accurately collected, accounted for, verified and disbursed to recipients in a timely manner. ONRR revenue distributions are made to States, Tribes, individual Indian mineral royalty owners, and U.S. Treasury accounts.

Object Classification (in millions of dollars)

Identification code 014-1113-0-1-306	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	65	57	56
11.5 Other personnel compensation	2	2	1
11.9 Total personnel compensation	67	59	57
12.1 Civilian personnel benefits	25	22	22
23.1 Rental payments to GSA	2	2	2
23.3 Communications, utilities, and miscellaneous charges	6	6	4
25.1 Advisory and assistance services	13	35	23
25.2 Other services from non-Federal sources	2	2	1
25.3 Other goods and services from Federal sources	10	9	6
25.7 Operation and maintenance of equipment		1	1
31.0 Equipment	1	1	1
41.0 Grants, subsidies, and contributions	12	14	9
99.0 Direct obligations	138	151	126
99.0 Reimbursable obligations	2	1	1
99.9 Total new obligations, unexpired accounts	140	152	127

Employment Summary

Identification code 014-1113-0-1-306	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	511	440	433

2001 Reimbursable civilian full-time equivalent employment	4	1	1
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PAYMENTS IN LIEU OF TAXES

For necessary expenses for payments authorized by chapter 69 of title 31, United States Code, \$635,000,000.

Program and Financing (in millions of dollars)

Identification code 014-1114-0-1-806	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Payments in Lieu of Taxes (Direct)	645	635	635
0900 Total new obligations, unexpired accounts (object class 41.0)	645	635	635
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriations, discretionary			635
Appropriations, mandatory:			
1200 Appropriation	645	635	
1900 Budget authority (total)	645	635	635
1930 Total budgetary resources available	645	635	635
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	645	635	635
3020 Outlays (gross)	-645	-635	-635
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross			635
Outlays, gross:			
4010 Outlays from new discretionary authority			635
Mandatory:			
4090 Budget authority, gross	645	635	
Outlays, gross:			
4100 Outlays from new mandatory authority	645	635	
4180 Budget authority, net (total)	645	635	635
4190 Outlays, net (total)	645	635	635

Public Law 94-565 (31 U.S.C. 6901-07), as amended, authorizes Payments in Lieu of Taxes ("PILT payments") to counties and other units of local government for lands within their boundaries administered by the Bureau of Land Management, the National Park Service, the Fish and Wildlife Service, and the Bureau of Reclamation. Additionally, PILT payments cover Federal lands administered by the U.S. Forest Service, U.S. Army Corps of Engineers, and the Utah Reclamation Mitigation and Conservation Commission. The PILT payment formula is based on a number of factors, including the amount of Federal land within an eligible unit of local government, its population, and certain other Federal payments the local government may receive. From the inception of the PILT program in 1977 through 2007, PILT funding was subject to annual appropriations. The Emergency Economic Stabilization Act of 2008 provided a five-year (FYs 2008-2012) mandatory funding stream for PILT at the full authorization levels calculated using the existing PILT formula. The Moving Ahead for Progress in the 21st Century Act (P.L. 112-141) extended the mandatory authorization through 2013, and the Agricultural Act of 2014 (P.L. 113-79) extended the mandatory authorization through 2014.

The Carl Levin and Howard P. "Buck" McKeon National Defense Authorization Act for Fiscal Year 2015 and the Consolidated and Further Continuing Appropriations Act (P.L. 113-235) extended PILT payment authority through 2015 with a combination of discretionary and mandatory funds. The Consolidated Appropriations Act of 2016 (P.L. 114-113) provided discretionary PILT funding within the Office of the Secretary, Departmental Operations account to extend payment authority through 2016. The Consolidated Appropriations Act, 2017 (P.L. 115-31) provided discretionary PILT funding within Department-wide Programs.

Congressional appropriations for 2018 (P.L. 115-141), 2019 (P.L. 116-6), 2020 (P.L. 116-94), 2021 (P.L. 116-260), 2022 (P.L. 117-103), 2023 (P.L. 117-328), 2024 (P.L. 118-42), and 2025 (P.L. 119-4) each provided PILT

funding at the full authorized payment levels. The 2027 Budget proposes discretionary funding for PILT payments within Department-wide Programs.

Employment Summary

Identification code 014-1114-0-1-806	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	2	2	2

CENTRAL HAZARDOUS MATERIALS FUND

For necessary expenses of the Department of the Interior and any of its component offices and bureaus for the response action, including associated activities, performed pursuant to the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, Public Law 96-510, as amended (42 U.S.C. 9601 et seq.), \$6,280,000, to remain available until expended: Provided, That amounts provided under this heading in this or prior Acts shall not be available to fund liabilities or obligations of the United States, or any agency or department thereof, for past or future response actions or costs agreed to pursuant to section 122 of Public Law 96-510 (42 U.S.C. 9622) or imposed by court order in any action pursuant to Public Law 96-510 or other Federal or State environmental law.

Program and Financing (in millions of dollars)

Identification code 014-1121-0-1-304	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Remedial Action	13	11	8
0801 Central Hazardous Materials Fund (Reimbursable)	6	7	7
0900 Total new obligations, unexpired accounts	19	18	15

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	22	58	65
1021 Recoveries of prior year unpaid obligations	5		
1070 Unobligated balance (total)	27	58	65
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	10	9	6
Spending authority from offsetting collections, discretionary:			
1700 Collected	40	16	18
1900 Budget authority (total)	50	25	24
1930 Total budgetary resources available	77	83	89
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	58	65	74

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	19	17	23
3010 New obligations, unexpired accounts	19	18	15
3020 Outlays (gross)	-16	-12	-27
3040 Recoveries of prior year unpaid obligations, unexpired	-5		
3050 Unpaid obligations, end of year	17	23	11
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	19	17	23
3200 Obligated balance, end of year	17	23	11

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	50	25	24
Outlays, gross:			
4010 Outlays from new discretionary authority	3	8	7
4011 Outlays from discretionary balances	13	4	20
4020 Outlays, gross (total)	16	12	27
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-34		
4033 Non-Federal sources	-6	-16	-18
4040 Offsets against gross budget authority and outlays (total)	-40	-16	-18
4070 Budget authority, net (discretionary)	10	9	6
4080 Outlays, net (discretionary)	-24	-4	9
4180 Budget authority, net (total)	10	9	6
4190 Outlays, net (total)	-24	-4	9

The Comprehensive Environmental Response, Compensation and Liability Act, as amended, (42 U.S.C. 9601 et seq.) authorizes the President to investigate and clean up releases of hazardous substances. Under Executive Order 12580, the Secretary of the Interior is vested with the authority to address releases or threatened releases of hazardous substances on lands under the Department's jurisdiction, custody or control. The Central Hazardous Materials Fund is used to fund response investigations and cleanup of hazardous substances on such lands and to enable the Department to pursue potentially responsible parties for recovery of costs. The Fund is authorized to collect and retain within this account amounts recovered from responsible parties.

Object Classification (in millions of dollars)

Identification code 014-1121-0-1-304	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent - Direct	2	2	2
11.1 Full-time permanent - Allocation	1	1	1
11.9 Total personnel compensation	3	3	3
12.1 Civilian personnel benefits	1	1	1
25.2 Other services from non-Federal sources	8	6	4
25.3 Other goods and services from Federal sources	1	1	
99.0 Direct obligations	13	11	8
99.0 Reimbursable obligations	6	7	7
99.9 Total new obligations, unexpired accounts	19	18	15

Employment Summary

Identification code 014-1121-0-1-304	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	4	4	4

NATURAL RESOURCE DAMAGE ASSESSMENT AND RESTORATION

NATURAL RESOURCE DAMAGE ASSESSMENT FUND

To conduct natural resource damage assessment, restoration activities, and onshore oil spill preparedness by the Department of the Interior necessary to carry out the provisions of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, Public Law 96-510, as amended (42 U.S.C. 9601 et seq.), the Federal Water Pollution Control Act Amendments of 1972, Public Law 92-500, as amended (33 U.S.C. 1251 et seq.), the Oil Pollution Act of 1990, Public Law 101-380, as amended (33 U.S.C. 2701 et seq.), and section 100721 et seq. of title 54, United States Code, \$4,709,000, to remain available until expended.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-1618-0-1-302	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Natural Resources Damages from Legal Actions	558	570	570
1140 Natural Resources Damages from Legal Actions, EO1	104	84	84
1199 Total current law receipts	662	654	654
1999 Total receipts	662	654	654
2000 Total: Balances and receipts	662	654	654
Appropriations:			
Current law:			
2101 Natural Resource Damage Assessment Fund	-662	-654	-654
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 014-1618-0-1-302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Damage assessments	4	6	6
0002 Prince William Sound restoration	1	3	3
0003 Other restoration	78	310	310
0004 Program management	7	4	4

NATURAL RESOURCE DAMAGE ASSESSMENT AND RESTORATION—Continued
Program and Financing—Continued

Identification code 014-1618-0-1-302	2025 actual	2026 est.	2027 est.
0005 Onshore oil spill preparedness	1	1	1
0900 Total new obligations, unexpired accounts	91	324	324
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2,558	3,082	3,355
1001 Discretionary unobligated balance brought fwd, Oct 1	10	10	.....
1010 Unobligated balance transfer to other accts [013-4316]	-46	-50	-50
1010 Unobligated balance transfer to other accts [012-4368]	-2	-3	-5
1010 Unobligated balance transfer to other accts [012-9921]	-1	-1	-1
1010 Unobligated balance transfer to other accts [068-4365]	-1	.....	.....
1021 Recoveries of prior year unpaid obligations	1	.....	.....
1070 Unobligated balance (total)	2,509	3,028	3,299
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	8	7	5
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	662	654	654
1220 Appropriations transferred to other acct [013-4316]	-6	-8	-8
1220 Appropriations transferred to other acct [068-4365] .....	.....	-2	-2
1260 Appropriations, mandatory (total)	656	644	644
1900 Budget authority (total)	664	651	649
1930 Total budgetary resources available	3,173	3,679	3,948
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3,082	3,355	3,624
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	58	39	24
3010 New obligations, unexpired accounts	91	324	324
3020 Outlays (gross)	-109	-339	-332
3040 Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050 Unpaid obligations, end of year	39	24	16
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	58	39	24
3200 Obligated balance, end of year	39	24	16
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	8	7	5
Outlays, gross:			
4010 Outlays from new discretionary authority	5	5	4
4011 Outlays from discretionary balances	4	3	2
4020 Outlays, gross (total)	9	8	6
Mandatory:			
4090 Budget authority, gross	656	644	644
Outlays, gross:			
4100 Outlays from new mandatory authority	1	97	97
4101 Outlays from mandatory balances	99	234	229
4110 Outlays, gross (total)	100	331	326
4180 Budget authority, net (total)	664	651	649
4190 Outlays, net (total)	109	339	332
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	2,459	2,990	1,900
5001 Total investments, EOY: Federal securities: Par value	2,990	1,900	1,800

Under the Natural Resource Damage Assessment and Restoration (NRDAR) Fund, natural resource damage assessments are performed to provide the basis for claims against responsible parties for the restoration of injured natural resources. Funds are appropriated to conduct damage assessments, provide restoration support, prepare for response to potential inland oil spills, and for program management. In addition, funds will be received for the restoration of damaged resources and other activities and for natural resource damage assessments from responsible parties through cooperative assessment agreements, negotiated settlements, or other legal actions by the Department of the Interior. Responsible parties may also provide in-kind services to restore injured natural resources.

Restoration activities include: 1) the replacement and enhancement of affected resources; 2) acquisition of equivalent resources and services; and, 3) long-term environmental monitoring and research programs directed to

the prevention, containment, and amelioration of hazardous substances and oil spill sites.

The NRDAR Fund operates as a Department-wide program, incorporating the interdisciplinary expertise of its various bureaus and offices. Natural resource damage assessments and the restoration of injured natural resources are authorized by the Comprehensive Environmental Response, Compensation, and Liability Act, as amended (42 U.S.C. 9601 et seq.), Federal Water Pollution Control Act, as amended (33 U.S.C. 1251 et seq.), the Oil Pollution Act of 1990 (33 U.S.C. 2701 et seq.), and the System Unit Resource Protection Act (54 U.S.C. 100721). Since 1992, amounts received by the United States and its State and tribal co-trustee partners from responsible parties for restoration or reimbursement in settlement of natural resource damages may be deposited in the Fund and shall accrue interest.

Object Classification (in millions of dollars)

Identification code 014-1618-0-1-302	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent - Direct	4	4	4
11.1 Full-time permanent - Allocation	9	10	10
11.3 Other than full-time permanent - Allocation	2	2	2
11.9 Total personnel compensation	15	16	16
12.1 Civilian personnel benefits - Allocation	1	1	1
12.1 Civilian personnel benefits - Direct	4	4	4
21.0 Travel and transportation of persons - Allocation	1	1	1
25.1 Advisory and assistance services - Allocation	1	1	1
25.2 Other services from non-Federal sources - Allocation .....	.....	1	1
25.2 Other services from non-Federal sources - Direct	5	5	5
25.3 Other goods and services from Federal sources - Allocation	3	3	3
25.3 Other goods and services from Federal sources - Direct .....	.....	1	1
25.4 Operation and maintenance of facilities - Allocation .....	.....	1	1
26.0 Supplies and materials - Direct	1	1	1
31.0 Equipment - Allocation .....	.....	1	1
32.0 Land and structures - Allocation	16	20	20
41.0 Grants, subsidies, and contributions - Allocation	8	20	20
42.0 Insurance claims and indemnities - Direct	37	248	248
99.0 Direct obligations	91	324	324
99.9 Total new obligations, unexpired accounts	91	324	324

Employment Summary

Identification code 014-1618-0-1-302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	20	20	18

EXXON VALDEZ RESTORATION PROGRAM

The 2027 Budget reflects the receipts, transfers, and mandatory spending by the Department of the Interior associated with the civil and criminal settlements resulting from the 1989 Exxon Valdez oil spill in the Prince William Sound and surrounding areas. Funding from the settlements, including interest, is provided to Federal and State of Alaska natural resource trustee agencies to restore the natural resources and services damaged by the spill. The Exxon Valdez Oil Spill Trustee Council consists of three State and three Federal trustees who oversee restoration of the injured ecosystem through the use of civil settlement funds.

WILDLAND FIRE MANAGEMENT

The 2027 Budget does not request funding for wildland fire management within DOI's Department-wide programs. Instead, the 2027 Budget requests funding for wildland fire accounts under the U.S. Wildland Fire Service. The 2027 Budget reforms Federal wildland fire management to create an integrated, cost-efficient, and operationally more effective organization by building on the recent unification of the Department of the Interior's (Interior) wildland fire resources and operations and establishment of the U.S. Wildland Fire Service (USWFS). The 2027 Budget proposes a further strategic unification by consolidating the Department of Agriculture

(USDA) Forest Service's (FS) wildland fire resources and operations into the USWFS in Interior. Contingent upon the enactment of legislation unifying the wildland fire programs of Interior and USDA, the USWFS will fund all wildland fire resources currently funded separately by the two departments, employ all Federal wildland fire personnel working on lands administered by Interior and USDA FS, and manage Federal wildland fire response policies. The USWFS also will continue funding Tribal Nations' wildland fire personnel. Please consult the U.S. Wildland Fire Service section of the Appendix for more information.

WORKING CAPITAL FUND

For the operation and maintenance of a departmental financial and business management system, data management, information technology improvements of general benefit to the Department, cybersecurity, and the consolidation of facilities and operations throughout the Department, \$75,764,000, to remain available until expended: Provided, That none of the funds appropriated in this Act or any other Act may be used to establish reserves in the Working Capital Fund account other than for accrued annual leave and depreciation of equipment without prior notice to the Committees on Appropriations of the House of Representatives and the Senate: Provided further, That the Secretary of the Interior may assess reasonable charges to State, local, and tribal government employees for training services provided by the National Indian Program Training Center, other than training related to the Indian Self-Determination and Education Assistance Act of 1975, Public Law 93-638, as amended (25 U.S.C. 5301 et seq.): Provided further, That the Secretary may lease or otherwise provide space and related facilities, equipment, or professional services of the National Indian Program Training Center to State, local and tribal government employees or persons or organizations engaged in cultural, educational, or recreational activities (as defined in section 3306(a) of title 40, United States Code) at the prevailing rate for similar space, facilities, equipment, or services in the vicinity of the National Indian Program Training Center: Provided further, That all funds received pursuant to the two preceding provisos shall be credited to this account, shall be available until expended, and shall be used by the Secretary for necessary expenses of the National Indian Program Training Center: Provided further, That the Secretary may enter into grants and cooperative agreements to support the Office of Natural Resource Revenue's collection and disbursement of royalties, fees, and other mineral revenue proceeds, as authorized by law.

Program and Financing (in millions of dollars)

Identification code 014-4523-0-4-306	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Enterprise Initiatives (Discretionary)	111	96	73
0002 Spectrum (Mandatory)	5	3	3
0100 Direct program activities, subtotal	116	99	76
0799 Total direct obligations	116	99	76
0807 WCF Reimbursable Activities	1,591	1,957	1,948
0809 Reimbursable program activities, subtotal	1,591	1,957	1,948
0900 Total new obligations, unexpired accounts	1,707	2,056	2,024
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	387	482	540
1001 Discretionary unobligated balance brought fwd, Oct 1	368	463	.....
1021 Recoveries of prior year unpaid obligations	91	66	66
1033 Recoveries of prior year paid obligations	1	.....	.....
1070 Unobligated balance (total)	479	548	606
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	108	91	76
Appropriations, mandatory:			
1221 Appropriations transferred from other acct - OMB [011-5512]	5	.....	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected	1,478	1,957	1,948
1701 Change in uncollected payments, Federal sources	119	.....	.....
1750 Spending auth from offsetting collections, disc (total)	1,597	1,957	1,948
1900 Budget authority (total)	1,710	2,048	2,024
1930 Total budgetary resources available	2,189	2,596	2,630
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	482	540	606

Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	556	498	227
3010 New obligations, unexpired accounts	1,707	2,056	2,024
3020 Outlays (gross)	-1,674	-2,261	-2,086
3040 Recoveries of prior year unpaid obligations, unexpired	-91	-66	-66
3050 Unpaid obligations, end of year	498	227	99
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-472	-591	-591
3070 Change in uncollected pymts, Fed sources, unexpired	-119	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-591	-591	-591
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	84	-93	-364
3200 Obligated balance, end of year	-93	-364	-492

Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,705	2,048	2,024
Outlays, gross:			
4010 Outlays from new discretionary authority	1,100	1,721	1,705
4011 Outlays from discretionary balances	571	534	378
4020 Outlays, gross (total)	1,671	2,255	2,083
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1,467	-1,946	-1,937
4033 Non-Federal sources	-12	-11	-11
4040 Offsets against gross budget authority and outlays (total)	-1,479	-1,957	-1,948
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-119	.....	.....
4053 Recoveries of prior year paid obligations, unexpired accounts	1	.....	.....
4060 Additional offsets against budget authority only (total)	-118	.....	.....
4070 Budget authority, net (discretionary)	108	91	76
4080 Outlays, net (discretionary)	192	298	135
Mandatory:			
4090 Budget authority, gross	5	.....	.....
Outlays, gross:			
4101 Outlays from mandatory balances	3	6	3
4180 Budget authority, net (total)	113	91	76
4190 Outlays, net (total)	195	304	138

Memorandum (non-add) entries:			
5096 Unexpired unavailable balance, SOY: Appropriations	3	3	3
5098 Unexpired unavailable balance, EOY: Appropriations	3	3	3

The Department's Working Capital Fund finances services and activities that can be performed more effectively and efficiently in a centralized manner, including business services provided by the Interior Business Center (IBC). Activities financed through the Fund include information technology and security, systems hosting and help desk services, communications, human capital, civil rights, procurement and grants management, aircraft services, central reproduction, supplies and health services, and safety and health initiatives. Departmental administrative systems hosted through the Fund include the Federal Personnel and Payroll System and the Financial and Business Management System (FBMS). The IBC provides financial management, acquisition, and human resource services as well as payroll services to other agencies as one of the Government-wide shared service providers selected by the Office of Personnel Management. Through the National Indian Program Training Center, a component of Department of the Interior (DOI) University, the Working Capital Fund provides training courses and other services related to Indian culture, law and programs to Federal Government employees. The appropriated portion of the Working Capital Fund includes discretionary funding for FBMS operations and maintenance, and enhancements; strengthening cybersecurity and the IT supply chain; improving data management; and evaluating program effectiveness.

Object Classification (in millions of dollars)

Identification code 014-4523-0-4-306	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	17	15	15

WORKING CAPITAL FUND—Continued
Object Classification—Continued

Identification code 014-4523-0-4-306	2025 actual	2026 est.	2027 est.
11.5 Other personnel compensation	1	1	1
11.9 Total personnel compensation	18	16	16
12.1 Civilian personnel benefits	7	6	6
23.1 Rental payments to GSA	1	1	.....
23.3 Communications, utilities, and miscellaneous charges	42	36	25
25.1 Advisory and assistance services	11	9	7
25.2 Other services from non-Federal sources	21	18	12
25.3 Other goods and services from Federal sources	10	8	6
25.7 Operation and maintenance of equipment	3	2	2
31.0 Equipment	3	3	2
99.0 Direct obligations	116	99	76
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	407	851	853
11.3 Other than full-time permanent	5	11	11
11.5 Other personnel compensation	9	19	19
11.9 Total personnel compensation	421	881	883
12.1 Civilian personnel benefits	224	467	469
13.0 Benefits for former personnel	1	3	.....
21.0 Travel and transportation of persons	2	1	1
23.1 Rental payments to GSA	35	21	20
23.2 Rental payments to others	4	2	2
23.3 Communications, utilities, and miscellaneous charges	78	70	69
25.1 Advisory and assistance services	166	119	117
25.2 Other services from non-Federal sources	335	210	206
25.3 Other goods and services from Federal sources	153	96	95
25.4 Operation and maintenance of facilities	8	9	9
25.5 Research and development contracts	2	1	1
25.6 Medical care	3	2	2
25.7 Operation and maintenance of equipment	130	59	59
26.0 Supplies and materials	8	5	5
31.0 Equipment	17	9	8
41.0 Grants, subsidies, and contributions	2	1	1
42.0 Insurance claims and indemnities	2	1	1
99.0 Reimbursable obligations	1,591	1,957	1,948
99.9 Total new obligations, unexpired accounts	1,707	2,056	2,024

Employment Summary

Identification code 014-4523-0-4-306	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	114	98	98
2001 Reimbursable civilian full-time equivalent employment	3,305	6,828	6,828

INTERIOR FRANCHISE FUND

Program and Financing (in millions of dollars)

Identification code 014-4529-0-4-306	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Reimbursable Activity	2,596	2,809	3,351
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,008	457	548
1021 Recoveries of prior year unpaid obligations	479	91	91
1070 Unobligated balance (total)	1,487	548	639
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	1,354	2,809	3,351
1701 Change in uncollected payments, Federal sources	212	.....	.....
1750 Spending auth from offsetting collections, disc (total)	1,566	2,809	3,351
1900 Budget authority (total)	1,566	2,809	3,351
1930 Total budgetary resources available	3,053	3,357	3,990
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	457	548	639
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,678	2,409	2,448
3010 New obligations, unexpired accounts	2,596	2,809	3,351
3020 Outlays (gross)	-2,386	-2,679	-3,351

3040 Recoveries of prior year unpaid obligations, unexpired	-479	-91	-91
3050 Unpaid obligations, end of year	2,409	2,448	2,357
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-555	-767	-767
3070 Change in uncollected pymts, Fed sources, unexpired	-212	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-767	-767	-767
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2,123	1,642	1,681
3200 Obligated balance, end of year	1,642	1,681	1,590
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,566	2,809	3,351
Outlays, gross:			
4010 Outlays from new discretionary authority	525	1,404	1,676
4011 Outlays from discretionary balances	1,861	1,275	1,675
4020 Outlays, gross (total)	2,386	2,679	3,351
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1,354	-2,809	-3,351
4040 Offsets against gross budget authority and outlays (total)	-1,354	-2,809	-3,351
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-212	.....	.....
4070 Budget authority, net (discretionary) .....	.....	.....	.....
4080 Outlays, net (discretionary)	1,032	-130	.....
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total)	1,032	-130	.....

The Interior Franchise Fund (IFF) was established by the Government Management Reform Act (P.L. 103-356) as amended, and provides acquisition management and administrative services to the Department of the Interior and other Federal agencies on a competitive, fee basis. Operating costs for the IFF are funded fully by the fees collected in exchange for the services provided.

Object Classification (in millions of dollars)

Identification code 014-4529-0-4-306	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	26	35	36
11.5 Other personnel compensation	1	1	1
11.9 Total personnel compensation	27	36	37
12.1 Civilian personnel benefits	10	13	13
21.0 Travel and transportation of persons	3	3	4
23.1 Rental payments to GSA .....	.....	1	1
23.3 Communications, utilities, and miscellaneous charges	6	4	5
25.1 Advisory and assistance services	685	545	652
25.2 Other services from non-Federal sources	1,100	1,577	1,886
25.3 Other goods and services from Federal sources	17	18	21
25.4 Operation and maintenance of facilities	25	14	17
25.5 Research and development contracts	524	360	430
25.6 Medical care	2	1	1
25.7 Operation and maintenance of equipment	44	31	37
26.0 Supplies and materials	2	4	4
31.0 Equipment	7	61	74
41.0 Grants, subsidies, and contributions	144	141	169
99.9 Total new obligations, unexpired accounts	2,596	2,809	3,351

Employment Summary

Identification code 014-4529-0-4-306	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	183	243	243

NATIONAL PARKS AND PUBLIC LAND LEGACY RESTORATION FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014-5715-0-2-302	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	92	111	14
Receipts:			
Current law:			
1140 Earnings on Investments, National Parks and Public Land Legacy Restoration Fund	335	245	184

Proposed:			
1240	Earnings on Investments, National Parks and Public Land Legacy Restoration Fund		56
1999	Total receipts	335	245
2000	Total: Balances and receipts	427	356
	Appropriations:		
	Current law:		
2101	National Parks and Public Land Legacy Restoration Fund	-335	-245
2103	National Parks and Public Land Legacy Restoration Fund	-92	-111
2132	National Parks and Public Land Legacy Restoration Fund	111	14
2199	Total current law appropriations	-316	-342
	Proposed:		
2201	National Parks and Public Land Legacy Restoration Fund		-56
2232	National Parks and Public Land Legacy Restoration Fund		95
2299	Total proposed appropriations		39
2999	Total appropriations	-316	-342
5099	Balance, end of year	111	14

Program and Financing (in millions of dollars)

Identification code 014-5715-0-2-302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Great American Outdoors Act (P.L. 116-152)	1,118	1,089	1,065
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3,546	4,352	3,662
1010 Unobligated balance transfer to other accts [012-5716]	-40	-50	-37
1021 Recoveries of prior year unpaid obligations	29	107	107
1033 Recoveries of prior year paid obligations	4		
1070 Unobligated balance (total)	3,539	4,409	3,732
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	1,900		
1201 Appropriation (special or trust fund)	335	245	184
1203 Appropriation (previously unavailable)(special or trust)	92	111	14
1220 Appropriations transferred to other acct [012-5716]	-285		
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-111	-14	-10
1260 Appropriations, mandatory (total)	1,931	342	188
1930 Total budgetary resources available	5,470	4,751	3,920
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	4,352	3,662	2,855
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,461	1,698	1,737
3010 New obligations, unexpired accounts	1,118	1,089	1,065
3020 Outlays (gross)	-852	-943	-728
3040 Recoveries of prior year unpaid obligations, unexpired	-29	-107	-107
3050 Unpaid obligations, end of year	1,698	1,737	1,967
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,461	1,698	1,737
3200 Obligated balance, end of year	1,698	1,737	1,967
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	1,931	342	188
Outlays, gross:			
4100 Outlays from new mandatory authority	6	40	20
4101 Outlays from mandatory balances	846	903	708
4110 Outlays, gross (total)	852	943	728
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-4		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	4		
4160 Budget authority, net (mandatory)	1,931	342	188
4170 Outlays, net (mandatory)	848	943	728
4180 Budget authority, net (total)	1,931	342	188
4190 Outlays, net (total)	848	943	728
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	5,557	6,681	5,741
5001 Total investments, EOY: Federal securities: Par value	6,681	5,741	4,787

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	1,931	342	188
Outlays	848	943	728
Legislative proposal, subject to PAYGO:			
Budget Authority			1,576
Outlays			228
Total:			
Budget Authority	1,931	342	1,764
Outlays	848	943	956

Object Classification (in millions of dollars)

Identification code 014-5715-0-2-302	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent (allocation)	30	34	33
11.3 Other than full-time permanent (allocation)	7	7	8
11.5 Other personnel compensation (allocation)	2	2	2
11.9 Total personnel compensation	39	43	43
12.1 Civilian personnel benefits (allocation)	14	16	16
21.0 Travel and transportation of persons	3	3	3
23.3 Communications, utilities, and miscellaneous charges	1	1	1
25.1 Advisory and assistance services	4		
25.2 Other services from non-Federal sources	331	219	173
25.3 Other goods and services from Federal sources	11	11	11
25.4 Operation and maintenance of facilities	301	448	462
25.7 Operation and maintenance of equipment	1	1	1
26.0 Supplies and materials	2	2	3
31.0 Equipment	1	1	1
32.0 Land and structures	385	316	322
41.0 Grants, subsidies, and contributions	25	28	29
99.9 Total new obligations, unexpired accounts	1,118	1,089	1,065

NATIONAL PARKS AND PUBLIC LAND LEGACY RESTORATION FUND

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 014-5715-4-2-302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Great American Outdoors Act (P.L. 116-152)			243
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			1,900
1201 Appropriation (special or trust fund)			56
1220 Appropriations transferred to other acct [012-5716]			-285
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced			-95
1260 Appropriations, mandatory (total)			1,576
1930 Total budgetary resources available			1,576
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			1,333
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			243
3020 Outlays (gross)			-228
3050 Unpaid obligations, end of year			15
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			15
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			1,576
Outlays, gross:			
4100 Outlays from new mandatory authority			228
4180 Budget authority, net (total)			1,576
4190 Outlays, net (total)			228
Memorandum (non-add) entries:			
5001 Total investments, EOY: Federal securities: Par value			1,728

NATIONAL PARKS AND PUBLIC LAND LEGACY RESTORATION FUND—Continued

The Great American Outdoors Act (P.L. 116–152) established the National Parks and Public Land Legacy Restoration Fund to address deferred maintenance at the Department of the Interior and the U.S. Forest Service. The Fund supports restoration of deteriorating assets through allocations to the National Park Service, U.S. Fish and Wildlife Service, Bureau of Land Management, Bureau of Indian Education, and U.S. Forest Service. The Fund is supported by an annual deposit for five years based on 50 percent of all Federal energy development revenue from the prior year that would otherwise be credited or deposited as miscellaneous receipts to the Treasury. The Departments of the Interior and Agriculture annually submit projects to Congress for awareness, execute projects, and monitor results/program performance. This Fund makes a significant investment in the facilities which support the important missions of the Department of the Interior and the U.S. Forest Service and help maintain America's national treasures for future generations. The 2027 Budget proposes to reauthorize the National Parks and Public Land Legacy Restoration Fund for five years, which received its last deposit based on qualified energy development revenues in fiscal year 2025.

Object Classification (in millions of dollars)

Identification code 014–5715–4–2–302	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent (allocation)			5
11.9 Total personnel compensation			5
12.1 Civilian personnel benefits (allocation)			2
25.2 Other services from non-Federal sources			61
25.3 Other goods and services from Federal sources			16
25.4 Operation and maintenance of facilities			73
26.0 Supplies and materials			1
32.0 Land and structures			85
99.9 Total new obligations, unexpired accounts			243

ENERGY COMMUNITY REVITALIZATION PROGRAM

Program and Financing (in millions of dollars)

Identification code 014–2641–0–1–302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 State Grants	3	3	
0011 2022 Bipartisan Infrastructure Law (P.L. 117–58)	544	544	542
0900 Total new obligations, unexpired accounts	547	547	542

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3,390	2,835	2,044
1001 Discretionary unobligated balance brought fwd, Oct 1	3,390	2,834	
1010 Unobligated balance transfer to other acct - USDA-FS [012–1106]	-19		
1021 Recoveries of prior year unpaid obligations	6	36	36
1070 Unobligated balance (total)	3,377	2,871	2,080
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	5	5	
1120 Appropriations transferred to other acct [014–1125]		-285	
1160 Appropriation, discretionary (total)	5	-280	
1900 Budget authority (total)	5	-280	
1930 Total budgetary resources available	3,382	2,591	2,080
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2,835	2,044	1,538

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	784	1,119	1,353
3010 New obligations, unexpired accounts	547	547	542
3020 Outlays (gross)	-206	-277	-279
3040 Recoveries of prior year unpaid obligations, unexpired	-6	-36	-36
3050 Unpaid obligations, end of year	1,119	1,353	1,580

Memorandum (non-add) entries:

3100 Obligated balance, start of year	784	1,119	1,353
3200 Obligated balance, end of year	1,119	1,353	1,580

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	5	-280	
Outlays, gross:			
4010 Outlays from new discretionary authority		-283	
4011 Outlays from discretionary balances	206	560	279
4020 Outlays, gross (total)	206	277	279
4180 Budget authority, net (total)	5	-280	
4190 Outlays, net (total)	206	277	279

This account includes funding to execute programs and activities authorized by Section 40704 "Abandoned Hardrock Mine Reclamation" and Section 40601 "Orphaned Well Site Plugging, Remediation, and Restoration of P.L. 117–58 (30 U.S.C. 1245). The Abandoned Hardrock Mine Reclamation Program provides grants to States and Tribal communities impacted by abandoned hard rock mining activities. The Abandoned Hard Rock Mine Reclamation Program also provides funding to address abandoned hardrock mines scattered across Federal lands. No discretionary funds are requested in this account in 2027.

Under Section 40601 of 30 U.S.C. 1245, the Orphaned Wells program provides mandatory funding resources to States and Tribes to address orphaned sites where the companies that created them have left and are no longer viable to address the needed cleanup and closure. No discretionary funds are requested in 2027 for orphaned oil and gas well remediation activities which are funded separately through P.L. 117–58.

Object Classification (in millions of dollars)

Identification code 014–2641–0–1–302	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent - Direct	3	2	2
11.1 Full-time permanent - Allocation	2	2	2
11.3 Other than full-time permanent	2	2	2
11.9 Total personnel compensation	7	6	6
12.1 Civilian personnel benefits	2	2	2
25.2 Other services from non-Federal sources	23	23	23
25.3 Other goods and services from Federal sources	4	4	3
25.4 Operation and maintenance of facilities	4	4	4
41.0 Grants, subsidies, and contributions	507	508	504
99.9 Total new obligations, unexpired accounts	547	547	542

Employment Summary

Identification code 014–2641–0–1–302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	28	24	22

GREAT SALT LAKE WATERSHED RECOVERY PROGRAM

For carrying out activities that support the long-term sustainability of the Great Salt Lake watershed and its ecosystems, in addition to amounts otherwise available, \$1,000,000,000, to remain available until expended: Provided, That the Secretary may transfer such amounts to any bureau or office of the Department of the Interior and the head of any Federal department or agency to carry out such purposes: Provided further, That such transfer authority is in addition to any other transfer authority provided by law.

Program and Financing (in millions of dollars)

Identification code 014–0132–0–1–302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Great Salt Lake Watershed Recovery			400
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation			1,000

1930	Total budgetary resources available	1,000
Memorandum (non-add) entries:		
1941	Unexpired unobligated balance, end of year	600
Change in obligated balance:		
Unpaid obligations:		
3010	New obligations, unexpired accounts	400
3020	Outlays (gross)	-400
Budget authority and outlays, net:		
Discretionary:		
4000	Budget authority, gross	1,000
Outlays, gross:		
4010	Outlays from new discretionary authority	400
4180	Budget authority, net (total)	1,000
4190	Outlays, net (total)	400

The Great Salt Lake Watershed Recovery Program supports a comprehensive Federal program that will restore and protect Utah's Great Salt Lake. The Department will work with cooperating Federal agencies, including the U.S. Army Corps of Engineers, Environmental Protection Agency, and Department of Agriculture, to ensure the long-term sustainability of the Great Salt Lake, which is a critical ecological and economic asset to Utah, the region, and the country. Interior and Federal partners will take action to improve water flows into and within the lake, restore ecosystems, remove invasive species, and address toxins in the lakebed outside of any active environmental remediation sites.

Object Classification (in millions of dollars)

Identification code 014-0132-0-1-302	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1	Personnel compensation: Full-time permanent		2
41.0	Grants, subsidies, and contributions		398
99.9	Total new obligations, unexpired accounts		400

Employment Summary

Identification code 014-0132-0-1-302	2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment		8

ADMINISTRATIVE PROVISION

There is hereby authorized for acquisition from available resources within the Working Capital Fund, aircraft which may be obtained by donation, purchase, or through available excess surplus property: Provided, That existing aircraft being replaced may be sold, with proceeds derived or trade-in value used to offset the purchase price for the replacement aircraft.

U.S. WILDLAND FIRE SERVICE

U.S. WILDLAND FIRE SERVICE

Federal Funds

WILDLAND FIRE SERVICE OPERATIONS

Program and Financing (in millions of dollars)

Identification code 014-1125-0-1-302	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0002	Preparedness	523	500	500
0004	Fire suppression operations	382	400	400
0006	Fuels Management	223	255	255
0008	Burned area rehabilitation	9	25	25
0009	Facilities Construction and Maintenance	20	15	15
0010	Joint Fire Science	5	4	4
0011	Wildfire Suppression Cap Adjustment	715	305	305
0012	2022 Disaster Supplemental (P.L. 117-43)	1	2	2
0013	2022 Infrastructure Investment and Jobs Act (P.L. 117-58)	290	282	282
0014	2023 Disaster Supplemental (P.L. 117-328)	4	20	20
0799	Total direct obligations	2,172	1,808	1,808

0801	Fire reimbursable	83	97	97
0900	Total new obligations, unexpired accounts	2,255	1,905	1,905
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	538	582	630
1001	Discretionary unobligated balance brought fwd, Oct 1	538	580	
1011	Unobligated balance transfer from other acct [014-0130]	725	405	
1011	Unobligated balance transfer from other acct [012-1115]	21		
1021	Recoveries of prior year unpaid obligations	41	60	60
1070	Unobligated balance (total)	1,325	1,047	690
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	1,147	383	1,160
1121	Appropriations transferred from other acct [012-1122]	3		
1121	Appropriations transferred from other acct [012-1115]	3		
1121	Appropriations transferred from other acct [014-2641]		285	
1121	Appropriations transferred from other acct [014-5015]		354	
1160	Appropriation, discretionary (total)	1,153	1,022	1,160
Advance appropriations, discretionary:				
1170	Advance appropriation - Infrastructure Investment and Jobs Act (P.L. 117-58)	263	263	
1172	Advance appropriations transferred to other accounts [014-0104]	-1	-1	
1173	Advance appropriations transferred from other accounts [068-0103]		125	
1180	Advanced appropriation, discretionary (total)	262	387	
Spending authority from offsetting collections, discretionary:				
1700	Collected	91	76	76
1701	Change in uncollected payments, Federal sources	6	3	3
1750	Spending auth from offsetting collections, disc (total)	97	79	79
1900	Budget authority (total)	1,512	1,488	1,239
1930	Total budgetary resources available	2,837	2,535	1,929
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	582	630	24

Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	662	782	521
3010	New obligations, unexpired accounts	2,255	1,905	1,905
3020	Outlays (gross)	-2,094	-2,106	-1,404
3040	Recoveries of prior year unpaid obligations, unexpired	-41	-60	-60
3050	Unpaid obligations, end of year	782	521	962
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-56	-62	-65
3070	Change in uncollected pymts, Fed sources, unexpired	-6	-3	-3
3090	Uncollected pymts, Fed sources, end of year	-62	-65	-68
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	606	720	456
3200	Obligated balance, end of year	720	456	894

Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross	1,512	1,488	1,239
Outlays, gross:				
4010	Outlays from new discretionary authority	933	1,076	1,123
4011	Outlays from discretionary balances	1,161	1,030	281
4020	Outlays, gross (total)	2,094	2,106	1,404
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-37	-16	-16
4033	Non-Federal sources	-54	-60	-60
4040	Offsets against gross budget authority and outlays (total)	-91	-76	-76
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-6	-3	-3
4060	Additional offsets against budget authority only (total)	-6	-3	-3
4070	Budget authority, net (discretionary)	1,415	1,409	1,160
4080	Outlays, net (discretionary)	2,003	2,030	1,328
4180	Budget authority, net (total)	1,415	1,409	1,160
4190	Outlays, net (total)	2,003	2,030	1,328

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	1,415	1,409	1,160
Outlays	2,003	2,030	1,328

WILDLAND FIRE SERVICE OPERATIONS—Continued
Summary of Budget Authority and Outlays—Continued

	2025 actual	2026 est.	2027 est.
Legislative proposal, not subject to PAYGO:			
Budget Authority			2,802
Outlays			2,522
Total:			
Budget Authority	1,415	1,409	3,962
Outlays	2,003	2,030	3,850

Object Classification (in millions of dollars)

Identification code 014-1125-0-1-302	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent - direct	7	7	7
11.1 Full-time permanent - allocation	299	304	305
11.3 Other than full-time permanent - allocation	26	27	27
11.5 Other personnel compensation - direct	5	5	5
11.5 Other personnel compensation - allocation	249	249	249
11.8 Special personal services payments - allocation	35	35	35
11.9 Total personnel compensation	621	627	628
12.1 Civilian personnel benefits - direct	3	3	3
12.1 Civilian personnel benefits - allocation	198	198	198
21.0 Travel and transportation of persons - allocation	54	54	54
22.0 Transportation of things - allocation	3	3	3
23.1 Rental payments to GSA - allocation	1	1	1
23.2 Rental payments to others - allocation	3	3	3
23.3 Communications, utilities, and miscellaneous charges - direct	8	8	8
23.3 Communications, utilities, and miscellaneous charges - allocation	34	34	34
24.0 Printing and reproduction	1	1	1
25.1 Advisory and assistance services - direct	8	8	8
25.1 Advisory and assistance services - allocation	7	7	7
25.2 Other services from non-Federal sources - direct	7	7	7
25.2 Other services from non-Federal sources - allocation	797	427	426
25.3 Other goods and services from Federal sources - direct	9	9	9
25.3 Other goods and services from Federal sources - allocation	113	113	113
25.4 Operation and maintenance of facilities - allocation	10	10	10
25.6 Medical care - direct	10	10	10
25.6 Medical care - allocation	2	2	2
25.7 Operation and maintenance of equipment - allocation	10	10	10
25.8 Subsistence and support of persons - allocation	1	1	1
26.0 Supplies and materials - allocation	76	76	76
31.0 Equipment - allocation	33	33	33
32.0 Land and structures - allocation	18	18	18
41.0 Grants, subsidies, and contributions - direct	5	5	5
41.0 Grants, subsidies, and contributions - allocation	140	140	140
99.0 Direct obligations	2,172	1,808	1,808
99.0 Reimbursable obligations	83	97	97
99.9 Total new obligations, unexpired accounts	2,255	1,905	1,905

Employment Summary

Identification code 014-1125-0-1-302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	38	2,504	4,274
2001 Reimbursable civilian full-time equivalent employment		134	221

WILDLAND FIRE SERVICE OPERATIONS

(Legislative proposal, not subject to PAYGO)

Contingent upon the enactment of legislation unifying the wildland fire programs of the Departments of the Interior and Agriculture, for necessary expenses of the existing United States Wildland Fire Service within the Department of the Interior, \$3,961,953,000, to remain available until expended, of which \$1,394,657,000 shall be available for wildfire suppression operations, and is provided to meet the terms of section 4004(b)(5)(B) of S. Con. Res. 14 (117th Congress), the concurrent resolution on the budget for fiscal year 2022: Provided, That persons hired pursuant to 43 U.S.C. 1469 may be furnished subsistence and lodging without cost from funds available from this appropriation: Provided further, That notwithstanding 42 U.S.C. 1856d, sums received by a bureau or office of the Department of the Interior for fire protection rendered pursuant to 42 U.S.C. 1856 et seq., for protection of United States property, may be credited to the appropriation from which funds were expended to provide that protection, and are available without fiscal year limitation: Provided further, That the Secretary may enter into procurement contracts, grants,

or cooperative agreements, for fuels management and burned area rehabilitation activities, and for training and monitoring associated with such activities on Federal land, or on non-Federal land when such activities benefit resources on Federal land or Federally-recognized Tribal land: Provided further, That the costs of implementing any cooperative agreement between the Federal Government and any non-Federal entity may be shared, as mutually agreed on by the affected parties: Provided further, That notwithstanding requirements of the Competition in Contracting Act (41 U.S.C. 3301 et seq.), the Secretary, for purposes of fuels management activities, may obtain maximum practicable competition among: (1) local private, nonprofit, or cooperative entities; (2) Youth Conservation Corps crews, Public Lands Corps, or related partnerships with State, local, or nonprofit youth groups; (3) small or micro-businesses; or (4) other entities that will hire or train locally a significant percentage, defined as 50 percent or more, of the project workforce to complete such contracts: Provided further, That in implementing this section, the Secretary shall develop written guidance to field units to ensure accountability and consistent application of the authorities provided herein: Provided further, That funds appropriated under this heading may be used to reimburse the United States Fish and Wildlife Service and the National Marine Fisheries Service for the costs of carrying out their responsibilities under the Endangered Species Act of 1973 (16 U.S.C. 1531 et seq.) to consult and conference, as required by section 7 of such Act, in connection with wildland fire management activities: Provided further, That the Secretary may use the funds appropriated in this Act to enter into leases of real property with local governments, at or below fair market value, to construct capitalized improvements for fire facilities on such leased properties, including but not limited to fire guard stations, retardant stations, and other initial attack and fire support facilities, and to make advance payments for any such lease or for construction activity associated with the lease: Provided further, That the Secretary of the Interior and the Secretary of Agriculture may authorize the transfer of funds appropriated for any wildland fire purpose between the Departments and may transfer funds available to their respective Departments and agencies for activities related to Federal wildland fire missions among and between the Departments and agencies affected by the establishment and implementation of the United States Wildland Fire Service: Provided further, That funds provided for wildfire suppression shall be available for support of Federal emergency response actions: Provided further, That funds appropriated under this heading shall be available for assistance to or through the Departments of State or Defense in connection with forest and rangeland research, technical information, and assistance in foreign countries, and, with the concurrence of the appropriate Secretary, shall be available to support forestry, wildland fire management, and related natural resource activities outside the United States and its territories and possessions, including technical assistance, education and training, and cooperation with United States and international organizations: Provided further, That any moneys received by the United States as a result of the compromise or settlement of any claim whether sounding in tort, contract, or any other cause of action involving present or potential damage to lands managed by the Departments of the Interior or Agriculture resulting from wildland fires shall be credited to this account and shall be available until expended.

Program and Financing (in millions of dollars)

Identification code 014-1125-2-1-302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Preparedness			1,155
0004 Fire suppression operations			1,011
0006 Fuels Management			657
0009 Facilities Construction and Maintenance			27
0010 Joint Fire Science			3
0016 Fire Intelligence			77
0799 Total direct obligations			2,930
0801 Fire reimbursable			15
0900 Total new obligations, unexpired accounts			2,945

Budgetary resources:

Unobligated balance:			
1011 Unobligated balance transfer from other acct (base) [012-1115]			509
1011 Unobligated balance transfer from other acct (IIA) [012-1115]			9
1011 Unobligated balance transfer from other acct (IRA) [012-1115]			32
1011 Unobligated balance transfer from other acct (IIA) [012-1106]			66
1011 Unobligated balance transfer from other acct (base) [012-1106]			28

1011	Unobligated balance transfer from other acct (IIA) [012–1105]	118
1070	Unobligated balance (total)	762
	Budget authority:	
	Appropriations, discretionary:	
1100	Appropriation	2,802
1900	Budget authority (total)	2,802
1930	Total budgetary resources available	3,564
	Memorandum (non-add) entries:	
1941	Unexpired unobligated balance, end of year	619
Change in obligated balance:		
	Unpaid obligations:	
3010	New obligations, unexpired accounts	2,945
3020	Outlays (gross)	-2,522
3050	Unpaid obligations, end of year	423
	Memorandum (non-add) entries:	
3200	Obligated balance, end of year	423
Budget authority and outlays, net:		
	Discretionary:	
4000	Budget authority, gross	2,802
	Outlays, gross:	
4010	Outlays from new discretionary authority	2,522
4180	Budget authority, net (total)	2,802
4190	Outlays, net (total)	2,522

The 2027 Budget reforms Federal wildland fire management to create an integrated, cost-efficient, and operationally more effective organization by building on the recent unification of the Department of the Interior's (Interior) wildland fire resources and operations and establishment of the U.S. Wildland Fire Service (USWFS). The 2027 Budget proposes a further strategic unification by consolidating the Department of Agriculture (USDA) Forest Service's (FS) wildland fire resources and operations into the USWFS in Interior. Contingent upon the enactment of legislation unifying the wildland fire programs of Interior and USDA, the USWFS will fund all wildland fire resources currently funded separately by the two departments, employ all Federal wildland fire personnel working on lands administered by Interior and USDA FS, and manage Federal wildland fire response policies. The USWFS also will continue funding Tribal Nations' wildland fire personnel. This integrated, cost-efficient, and operationally more effective organization will streamline Federal wildfire suppression response, risk mitigation efforts, and coordination with non-federal partners to combat the wildfire crisis.

Firefighter Pay Reforms — The 2027 Budget fully funds the costs of permanent pay increases and incident response premium pay for Federal and Tribal wildland firefighters across the United States, both of which were enacted in 2025. The 2027 Budget also requests permanent extension of the premium pay cap waiver for wildland fire personnel.

Preparedness — Funds the non-emergency and predictable aspects of wildland fire management activities, including the initial attack suppression action on wildfires. Preparedness includes readiness, operational planning, oversight, procurement, training, supervision, and deployment of wildland fire suppression personnel and equipment prior to the occurrence of wildfire. It also includes activities related to program monitoring and evaluation, and the integration of fire into land-use planning.

Suppression Operations — Funds the total spectrum of management actions taken to suppress wildfires in a safe, cost-effective manner. This activity includes emergency actions taken during and immediately following a wildfire to stabilize the soil and structures to prevent erosion, floods, landslides, and further resource damage. The 2027 Budget request fully funds Federal suppression operations at the ten-year average of obligations as reported in the 2015 President's Budget, in accordance with the Consolidated Appropriations Act, 2018 (Public Law 115–141). That Act also amended the Balanced Budget and Emergency Deficit Control Act to provide additional new budget authority for fiscal years 2020 through 2027. This additional budget authority is provided in the Wildfire Suppression Operations Reserve Fund account and made available subject to the requirements in Public Law 115–141.

Fuels Management — Funds hazardous fuels management aimed at mitigating risk to communities and their values, including areas in the wildland urban interface. Interior contributes to community adaptation to wildland fire and improves the ability to safely and appropriately respond to wildfire. Funding for this activity covers the planning, operational aspects, and monitoring of fuels management projects. Interior uses such methods as prescribed fire, establishing potential control locations, and mechanical thinning.

Other Operations — Funds all other aspects of wildland fire management, including Burned Area Rehabilitation, Facilities Construction and Maintenance, Intelligence and Technology, and Grants and Partnerships. Burned Area Rehabilitation begins the recovery process for lands and resources damaged by wildland fires that would not return to fire-adapted conditions on their own. The Facilities Construction and Maintenance subactivity funds construction and maintenance of facilities to house firefighters and other personnel, and equipment used in wildland firefighting and fuels management activities. The new Intelligence and Technology program subactivity supports unified wildland fire information technology, research, and science, including the Joint Fire Science Program that is currently co-administered by Interior and USDA FS. The new Grants and Partnerships subactivity includes targeted funding for rural fire assistance, which helps local cooperators protect remote communities and natural resources.

Object Classification (in millions of dollars)

Identification code 014–1125–2–1–302	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1	Full-time permanent - direct		954
11.1	Full-time permanent - allocation		51
11.5	Other personnel compensation - direct		741
11.8	Special personal services payments - allocation		111
11.9	Total personnel compensation		1,857
12.1	Civilian personnel benefits - direct		652
25.2	Other services from non-Federal sources - direct		421
99.0	Direct obligations		2,930
99.0	Reimbursable obligations		15
99.9	Total new obligations, unexpired accounts		2,945

Employment Summary

Identification code 014–1125–2–1–302	2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment		11,314
2001	Reimbursable civilian full-time equivalent employment		18

WILDFIRE SUPPRESSION OPERATIONS RESERVE FUND

Program and Financing (in millions of dollars)

Identification code 014–0130–0–1–302	2025 actual	2026 est.	2027 est.	
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	770	405	370
1010	Unobligated balance transfer to other accts [014–1125]	-725	-405	
1070	Unobligated balance (total)	45		370
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	360	370	380
1930	Total budgetary resources available	405	370	750
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	405	370	750
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	360	370	380
4180	Budget authority, net (total)	360	370	380
4190	Outlays, net (total)			

WILDFIRE SUPPRESSION OPERATIONS RESERVE FUND—Continued
Summary of Budget Authority and Outlays (in millions of dollars)

Table with 4 columns: Description, 2025 actual, 2026 est., 2027 est. Rows include Enacted/requested, Legislative proposal, and Total for Budget Authority and Outlays.

WILDFIRE SUPPRESSION OPERATIONS RESERVE FUND
(Legislative proposal, not subject to PAYGO)

Contingent upon the enactment of legislation unifying the wildland fire programs of the Departments of the Interior and Agriculture, in addition to the amounts provided under the heading "Wildland Fire Service Operations", \$2,950,000,000, to remain available until transferred, and is provided to meet the terms of section 4004(b)(5)(B) of S. Con. Res. 14 (117th Congress), the concurrent resolution on the budget for fiscal year 2022: Provided, That such amounts may be transferred to and merged with amounts made available under the heading "Wildland Fire Service Operations" for wildfire suppression operations in the fiscal year in which such amounts are transferred: Provided further, That the Secretary of the Interior and the Secretary of Agriculture may transfer funds made available to their respective Departments and agencies for activities related to Federal wildland fire missions among and between the Departments and agencies affected by the establishment and implementation of the United States Wildland Fire Service.

Program and Financing (in millions of dollars)

Table with 4 columns: Identification code, 2025 actual, 2026 est., 2027 est. Rows include Budgetary resources (Appropriations, discretionary) and Budget authority and outlays, net (Discretionary).

The 2027 Budget reforms Federal wildland fire management to create an integrated, cost-efficient, and operationally more effective organization by building on the recent unification of the Department of the Interior's (Interior) wildland fire resources and operations in the new the U.S. Wildland Fire Service (USWFS). Contingent upon the enactment of legislation unifying the wildland fire programs of Interior and the Department of Agriculture (USDA), the 2027 Budget transfers USDA Forest Service's (FS) current wildland fire management responsibilities and resources to Interior. This includes unifying the Departments' individual Wildfire Suppression Operations Reserve Fund accounts. In addition to the amounts provided for wildfire suppression operations through the main wildland fire appropriation, the Consolidated Appropriations Act, 2018 (Public Law 115-141) amended the Balanced Budget and Emergency Deficit Control Act to provide additional budget authority for fiscal years 2020 through 2027. This budget authority is available for transfer to the main wildland fire account when appropriations for wildfire suppression in that account are close to depletion. The additional budget authority helps ensure adequate

resources are available to fight wildfires, protect communities, and safeguard human life during the most severe fire seasons.

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

Table with 4 columns: Description, 2025 actual, 2026 est., 2027 est. Rows include Offsetting receipts from the public, Intragovernmental payments, and General Fund Intragovernmental payments.

GENERAL PROVISIONS

(INCLUDING TRANSFERS OF FUNDS)

EMERGENCY TRANSFER AUTHORITY—INTRA-BUREAU

SEC. 101. Appropriations made in this title shall be available for expenditure or transfer (within each bureau or office), with the approval of the Secretary of the Interior, for the emergency reconstruction, replacement, or repair of aircraft, buildings, utilities, or other facilities or equipment damaged or destroyed by fire, flood, storm, or other unavoidable causes: Provided, That no funds shall be made available under this authority until funds specifically made available to the Department of the Interior for emergencies shall have been exhausted: Provided further, That it is the sense of the Congress that all funds used pursuant to this section should be replenished by a supplemental appropriation, to be requested as promptly as possible.

EMERGENCY TRANSFER AUTHORITY—DEPARTMENT-WIDE

SEC. 102. The Secretary of the Interior may authorize the expenditure or transfer of any no year appropriation in this title, in addition to the amounts included in the budget programs of the several agencies, for the suppression or emergency prevention of wildland fires on or threatening lands under the jurisdiction of the Department of the Interior; for the emergency rehabilitation of burned-over lands under its jurisdiction; for emergency actions related to potential or actual earthquakes, floods, volcanoes, storms, or other unavoidable causes; for contingency planning subsequent to actual oil spills; for response and natural resource damage assessment activities related to actual oil spills or releases of hazardous substances into the environment; for the prevention, suppression, and control of actual or potential grasshopper and Mormon cricket outbreaks on lands under the jurisdiction of the Secretary, pursuant to the authority in section 417(b) of the Agricultural Risk Protection Act of 2000, Public Law 106-224 (7 U.S.C. 7717(b)); for emergency reclamation projects under section 410 of the Surface Mining Control and Reclamation Act of 1977, Public Law 95-87 (30 U.S.C. 1240); and shall transfer, from any no year funds available to the Office of Surface Mining Reclamation and Enforcement, such funds as may be necessary to permit assumption of regulatory authority in the event a primacy State is not carrying out the regulatory provisions of the Surface Mining Act: Provided, That appropriations made in this title for wildland fire operations shall be available for the payment of obligations incurred during the preceding fiscal year, and for reimbursement to other Federal agencies for destruction of vehicles,

aircraft, or other equipment in connection with their use for wildland fire operations, with such reimbursement to be credited to appropriations currently available at the time of receipt thereof: Provided further, That for wildland fire operations, no funds shall be made available under this authority until the Secretary determines that funds appropriated for "wildland fire suppression" shall be exhausted within 30 days: Provided further, That it is the sense of the Congress that all funds used pursuant to this section should be replenished by a supplemental appropriation, to be requested as promptly as possible: Provided further, That such replenishment funds shall be used to reimburse, on a pro rata basis, accounts from which emergency funds were transferred.

AUTHORIZED USE OF FUNDS

SEC. 103. Appropriations made to the Department of the Interior in this title shall be available for services as authorized by section 3109 of title 5, United States Code, when authorized by the Secretary of the Interior, in total amount not to exceed \$500,000; purchase and replacement of motor vehicles, including specially equipped law enforcement vehicles; hire, maintenance, and operation of aircraft; hire of passenger motor vehicles; purchase of reprints; payment for telephone service in private residences in the field, when authorized under regulations approved by the Secretary; and the payment of dues, when authorized by the Secretary, for library membership in societies or associations which issue publications to members only or at a price to members lower than to subscribers who are not members.

AUTHORIZED USE OF FUNDS, INDIAN TRUST MANAGEMENT

SEC. 104. Appropriations made in this Act under the headings Bureau of Indian Affairs and Bureau of Indian Education, and Bureau of Trust Funds Administration and any unobligated balances from prior appropriations Acts made under the same headings shall be available for expenditure or transfer for Indian trust management and reform activities. Total funding for settlement support activities shall not exceed amounts specifically designated in this Act for such purpose. The Secretary shall notify the House and Senate Committees on Appropriations within 60 days of the expenditure or transfer of any funds under this section, including the amount expended or transferred and how the funds will be used.

REDISTRIBUTION OF FUNDS, BUREAU OF INDIAN AFFAIRS

SEC. 105. Notwithstanding any other provision of law, the Secretary of the Interior is authorized to redistribute any Tribal Priority Allocation funds, including tribal base funds, to alleviate tribal funding inequities by transferring funds to address identified, unmet needs, dual enrollment, overlapping service areas or inaccurate distribution methodologies. No tribe shall receive a reduction in Tribal Priority Allocation funds of more than 10 percent in fiscal year 2027. Under circumstances of dual enrollment, overlapping service areas or inaccurate distribution methodologies, the 10 percent limitation does not apply.

ELLIS, GOVERNORS, AND LIBERTY ISLANDS

SEC. 106. Notwithstanding any other provision of law, the Secretary of the Interior is authorized to acquire lands, waters, or interests therein, including the use of all or part of any pier, dock, or landing within the State of New York and the State of New Jersey, for the purpose of operating and maintaining facilities in the support of transportation and accommodation of visitors to Ellis, Governors, and Liberty Islands, and of other program and administrative activities, by donation or with appropriated funds, including franchise fees (and other monetary consideration), or by exchange; and the Secretary is authorized to negotiate and enter into leases, subleases, concession contracts, or other agreements for the use of such facilities on such terms and conditions as the Secretary may determine reasonable: Provided, That for the purposes of section 200306(a) of title 54, United States Code, such lands, waters, or interests acquired under this heading shall be considered to be within the exterior boundary of a System unit authorized or established.

TEMPORARY EMPLOYEE HOURS EXEMPTION

SEC. 107. Section 316.401(d)(ii) of title 5, Code of Federal Regulations, shall be applied by the National Park Service by substituting "6 months (1,040 hours)" for "9 months (1,560 hours)".

FIELD UNIT LOCAL HIRING

SEC. 108. The Secretary of the Interior may recruit and directly appoint qualified individuals into the competitive service who are certified as maintaining a permanent and exclusive residence in the vicinity of a field unit, into any position at or below grades GS-9 or WG-15 or equivalent within such field unit: Provided, That any action authorized herein shall be consistent with the merit principles of section 2301 of title 5, United States Code, and with the public notice requirements of section 3327 of title 5, United States Code: Provided further, That appointments under this authority shall be considered compliant with all applicable provisions of chapter 33 of title 5, United States Code.

NATIONAL CENTER FOR PRESERVATION TECHNOLOGY AND TRAINING

SEC. 109. Subsections (c) and (e) of section 305302 and subsection (a) of section 305304 of title 54, United States Code, are amended by striking "shall" and inserting "may".

DELAWARE WATER GAP NATIONAL RECREATION AREA ROUTE 209 OPERATIONS

SEC. 110. The first sentence of subsection (b) of section 4 of the Delaware Water Gap National Recreation Area Improvement Act, Public Law 109–156, as amended through Public Law 115–101 and Public Law 117–328, is further amended by striking "2026" and inserting "2036".

OUTER CONTINENTAL SHELF INSPECTION FEES

SEC. 111. (a) In fiscal year 2027, the Secretary of the Interior shall collect a non-refundable inspection fee, which shall be deposited in the "Marine Minerals Administration" account, from the lessee, operator, or predecessor for facilities subject to inspection under section 22 of the Outer Continental Shelf Lands Act, as amended (43 U.S.C. 1348(c)).

(b) Annual fees shall be collected for facilities that are above the waterline, excluding drilling rigs, and are in place at the start of the fiscal year. Fees for fiscal year 2027 shall be—

(1) \$10,500 for facilities with no wells, but with processing equipment or gathering lines;

(2) \$17,000 for facilities with 1 to 10 wells, with any combination of active or inactive wells; and

(3) \$31,500 for facilities with more than 10 wells, with any combination of active or inactive wells.

(c) Fees for drilling rigs shall be assessed for all inspections completed in fiscal year 2027. Fees for fiscal year 2027 shall be—

(1) \$30,500 per inspection for rigs operating in water depths of 500 feet or more; and

(2) \$16,700 per inspection for rigs operating in water depths of less than 500 feet.

(d) Fees for inspection of well operations conducted via non-rig units as outlined in title 30 CFR 250 subparts D, E, F, and Q shall be assessed for all inspections completed in fiscal year 2027. Fees for fiscal year 2027 shall be—

(1) \$13,260 per inspection for non-rig units operating in water depths of 2,500 feet or more;

(2) \$11,530 per inspection for non-rig units operating in water depths between 500 and 2,499 feet; and

(3) \$4,470 per inspection for non-rig units operating in water depths of less than 500 feet.

(e) Fees for inspection of offshore wind projects shall be assessed for all inspections completed in fiscal year 2027. Fees for fiscal year 2027 shall be—

(1) \$7,300 for onshore visit to offshore wind project control center;

(2) \$72,800 for physical inspection of any wind turbine generator or substation either under construction or operating on the OCS;

(3) \$15,400 for visual inspection of each wind turbine generator or substation either under construction or operating on the OCS; and

(4) \$5,300 for onshore pre-production inspection of each wind turbine generator or substation prior to installation on the OCS.

(f) The Secretary shall bill lessees, operators, or predecessors under subsection (b) quarterly, with payment required within 30 days of billing. The Secretary shall bill lessees, operators, or predecessors under subsections (c) and (e) within 30 days of the end of the month in which the inspection occurred, with payment required within 30 days of billing. The Secretary shall bill lessees, operators, or predecessors under subsection (d) with payment required by the end of the following quarter.

CONTRACTS AND AGREEMENTS FOR WILD HORSE AND BURRO HOLDING FACILITIES

SEC. 112. Notwithstanding any other provision of this Act, the Secretary of the Interior may enter into multiyear cooperative agreements with nonprofit organizations and other appropriate entities, and may enter into multiyear contracts in accordance with the provisions of section 3903 of title 41, United States Code (except that the 5-year term restriction in subsection (a) shall not apply), for the long-term care and maintenance of excess wild free roaming horses and burros by such organizations or entities on private land. Such cooperative agreements and contracts may not exceed 10 years, subject to renewal at the discretion of the Secretary.

MASS MARKING OF SALMONIDS

SEC. 113. The United States Fish and Wildlife Service shall, in carrying out its responsibilities to protect threatened and endangered species of salmon, implement a system of mass marking of salmonid stocks, intended for harvest, that are released from federally operated or federally financed hatcheries including but not limited to fish releases of coho, chinook, and steelhead species. Marked fish must have a visible mark that can be readily identified by commercial and recreational fishers.

CONTRACTS AND AGREEMENTS WITH INDIAN AFFAIRS

SEC. 114. Notwithstanding any other provision of law, during fiscal year 2027, in carrying out work involving cooperation with State, local, and tribal governments or any political subdivision thereof, Indian Affairs may record obligations against accounts receivable from any such entities, except that total obligations at the end

of the fiscal year shall not exceed total budgetary resources available at the end of the fiscal year.

DEPARTMENT OF THE INTERIOR EXPERIENCED SERVICES PROGRAM

SEC. 115. (a) Notwithstanding any other provision of law relating to Federal grants and cooperative agreements, the Secretary of the Interior is authorized to make grants to, or enter into cooperative agreements with, private nonprofit organizations designated by the Secretary of Labor under title V of the Older Americans Act of 1965, Public Law 89–73, to utilize the talents of older Americans in programs authorized by other provisions of law administered by the Secretary and consistent with such provisions of law.

(b) Prior to awarding any grant or agreement under subsection (a), the Secretary shall ensure that the agreement would not—

(1) result in the displacement of individuals currently employed by the Department, including partial displacement through reduction of non-overtime hours, wages, or employment benefits;

(2) result in the use of an individual under the Department of the Interior Experienced Services Program for a job or function in a case in which a Federal employee is in a layoff status from the same or substantially equivalent job within the Department; or

(3) affect existing contracts for services.

SEPARATION OF ACCOUNTS

SEC. 116. The Secretary of the Interior, in order to implement an orderly transition to separate accounts of the Bureau of Indian Affairs and the Bureau of Indian Education, may transfer funds among and between the successor offices and bureaus affected by the reorganization.

INTERAGENCY MOTOR POOL

SEC. 117. Notwithstanding any other provision of law or Federal regulation, federally recognized Indian tribes or authorized tribal organizations that receive Tribally-Controlled School Grants pursuant to the Tribally Controlled Schools Act of 1998, Part B of Title V of Public Law 100–297, as amended (25 U.S.C. 2501, et seq.), may obtain interagency motor vehicles and related services for performance of any activities carried out under such grants to the same extent as if they were contracting under the Indian Self-Determination and Education Assistance Act of 1975, Public Law 93–638, as amended (25 U.S.C. 5301 et seq.).

APPRAISER PAY AUTHORITY

SEC. 118. For fiscal year 2027, funds made available in this or any other Act or otherwise made available to the Department of the Interior for the Appraisal and Valuation Services Office may be used by the Secretary of the Interior to establish higher minimum rates of basic pay for employees of the Department of the Interior in the Appraiser (GS-1171) job series at grades 11 through 15 carrying out appraisals of real property and appraisal reviews conducted in support of the Department's realty programs at rates no greater than 15 percent above the minimum rates of basic pay normally scheduled, and such higher rates shall be consistent with subsections (e) through (h) of section 5305 of title 5, United States Code.

SAGE-GROUSE

SEC. 119. None of the funds made available by this or any other Act may be used by the Secretary of the Interior to write or issue pursuant to section 4 of the Endangered Species Act of 1973, Public Law 93–205, as amended (16 U.S.C. 1533)—

(1) a proposed rule for greater sage-grouse (*Centrocercus urophasianus*);

(2) a proposed rule for the Columbia basin distinct population segment of greater sage-grouse.

STATE CONSERVATION GRANTS

SEC. 120. For expenses necessary to carry out section 200305 of title 54, United States Code, the National Park Service may retain up to 7 percent of the State Conservation Grants program to provide to States, the District of Columbia, and insular areas, as matching grants to support state program administrative costs.

TRANSFER OF NATIONAL MARINE FISHERIES SERVICE ACTIVITIES

SEC. 121. Amounts made available in this Act or any other Act, including transfers, to the Department of the Interior under the heading "Fish and Wildlife Service—Resource Management" may be used to carry out any provision of the Endangered Species Act of 1973 (16 U.S.C. 1531 et seq.), as amended, notwithstanding the Reorganization Plan No. 4 of 1970, except with respect to enforcement and the importation or exportation of terrestrial plants, and may be used to carry out any provision of the Marine Mammal Protection Act of 1972 (16 U.S.C. 1361 et seq.), as amended, to the same extent as if references in such statutes to the Department of Commerce refer to the Department of the Interior and any references to the Secretary of Commerce refer to the Secretary of the Interior.

HISTORIC PRESERVATION FUND DEPOSITS

SEC. 122. Section 303102 of title 54, United States Code, shall be applied by substituting "fiscal year 2027" for "fiscal year 2023".

INTERIOR AUTHORITY FOR OPERATING EFFICIENCIES

SEC. 123. (a) In fiscal years 2027 and 2028, the Secretary of the Interior may authorize and execute agreements to achieve operating efficiencies among and between two or more component bureaus and offices through the following activities:

(1) co-locating in offices and facilities leased or owned by any such component and sharing related utilities and equipment;

(2) detailing or assigning staff on a non-reimbursable basis for up to 5 business days; and

(3) sharing staff and equipment necessary to meet mission requirements.

(b) The authority provided by subsection (a) is to support areas of mission alignment between and among component bureaus and offices or where geographic proximity allows for efficiencies.

(c) Bureaus and offices entering into agreements authorized under subsections (a)(1) and (a)(3) shall bear costs for such agreements in a manner that reflects their approximate benefit and share of total costs, which may or may not include indirect costs.

(d) In furtherance of the requirement in subsection (c), the Secretary of the Interior may make transfers of funds in advance or on a reimbursable basis.

CONTRIBUTION AUTHORITY

SEC. 124. Section 113 of division G of the Consolidated Appropriations Act, 2014, Public Law 113–76, as amended by section 114 of division E of the Consolidated Appropriations Act, 2019, Public Law 116–6, and by section 124 of division C of the Commerce, Justice, Science, Energy and Water Development; and Interior and Environment Appropriations Act, 2026, Public Law 119–74, is further amended by inserting ", or any successor agency," after "Enforcement".

APPLICATIONS FOR PERMITS TO DRILL FEES EXTENSION

SEC. 125. Section 35 of the Mineral Leasing Act of 1920, as amended (30 U.S.C. 191), is further amended in subsection (d) by striking "2026" each place it appears and inserting "2027".

EXPEDITED REVIEW OF INTERIOR BOARD OF LAND APPEALS AND INTERIOR BOARD OF INDIAN APPEALS CASES

SEC. 126. (a) **REQUEST FOR EXPEDITED REVIEW.** Notwithstanding the procedures set forth in 43 C.F.R. part 4, subpart E, or the procedures set forth in 43 C.F.R. part 4 Subpart D, an appellant before the Board of Land Appeals or the Board of Indian Appeals whose appeal has been pending for more than 18 months from the date of receipt may submit to the Board a written request for expedited review of the appeal. If all appellants submit or join such a request, the Board will issue a final decision on the appeal not later than 6 months after the date of receipt of the last request.

(b) **ACTION BY THE BOARD.**—When an appellant submits a notice of their intent to seek expedited review, the following procedures govern the appeal:

(1) If more than one appellant filed the appeal, all appellants must jointly submit a request to seek expedited review;

(2) The Board may issue a briefing schedule to ensure that it has sufficient time to issue a decision within the deadline set forth in subsection (a);

(3) The Board may issue a summary opinion, addressing only those issues necessary for resolving the appeal. Should the Board issue such a summary opinion, the record for purposes of judicial review under sections 704 and 706 of title 5, United States Code, includes the record and rationale before, and articulated by, the Board and the agency decision reviewed by the Board.

(c) **NO BOARD DECISION.**—If the Board does not issue a decision on the appeal by the deadline described in subsection (a), the agency decision that has been appealed will constitute final agency action for purposes of section 704 of Title 5, United States Code.

(d) **APPLICABILITY.**—This section applies to any appeal described in subsection (a) that is

(1) pending before the Board as of the date of enactment of this Act; or

(2) filed with the Board after the date of enactment of this Act.

(e) **CONFLICT.**—In the event of a conflict between the deadline described in subsection (a) and a deadline under section 115(h) of the Federal Oil and Gas Royalty Management Act of 1982 (30 U.S.C. 1724(h)); section 525(b) of the Surface Mining Control and Reclamation Act of 1977 (30 U.S.C. 1275(b)); or any other applicable statutory or regulatory limitation, the shorter of the two following deadlines controls: the deadline described in subsection (a) or the deadline described in the applicable statute or regulation.

(Legislative proposal, not subject to PAYGO)

TRANSFER OF FUNDS, MARINE MINERALS ADMINISTRATION

SEC. 127. The Secretary of the Interior, in order to implement a reorganization of the Bureau of Ocean Energy Management and the Bureau of Safety and Environ-

mental Enforcement, may transfer affected program funds as necessary to effectuate the reorganization.

GENERAL PROVISIONS—DEPARTMENT OF THE INTERIOR

SEC. 201. (a) None of the funds provided in title II of this Act for Water and Related Resources, or provided by previous or subsequent appropriations Acts to the agencies or entities funded in title II of this Act for Water and Related Resources that remain available for obligation or expenditure in fiscal year 2027, shall be available for obligation or expenditure through a reprogramming of funds that—

- (1) initiates or creates a new program, project, or activity;
 - (2) eliminates a program, project, or activity;
 - (3) increases funds for any program, project, or activity for which funds have been denied or restricted by this Act, unless notice has been transmitted to the Committees on Appropriations of both Houses of Congress;
 - (4) restarts or resumes any program, project or activity for which funds are not provided in this Act, unless notice has been transmitted to the Committees on Appropriations of both Houses of Congress;
 - (5) transfers funds in excess of the following limits, unless notice has been transmitted to the Committees on Appropriations of both Houses of Congress:
 - (A) 15 percent for any program, project or activity for which \$2,000,000 or more is available at the beginning of the fiscal year; or
 - (B) \$400,000 for any program, project or activity for which less than \$2,000,000 is available at the beginning of the fiscal year;
 - (6) transfers more than \$500,000 from either the Facilities Operation, Maintenance, and Rehabilitation category or the Resources Management and Development category to any program, project, or activity in the other category, unless notice has been transmitted to the Committees on Appropriations of both Houses of Congress; or
 - (7) transfers, where necessary to discharge legal obligations of the Bureau of Reclamation, more than \$5,000,000 to provide adequate funds for settled contractor claims, increased contractor earnings due to accelerated rates of operations, and real estate deficiency judgments, unless notice has been transmitted to the Committees on Appropriations of both Houses of Congress.
- (b) Subsection (a)(5) shall not apply to any transfer of funds within the Facilities Operation, Maintenance, and Rehabilitation category.
- (c) For purposes of this section, the term "transfer" means any movement of funds into or out of a program, project, or activity.

SEC. 202. (a) None of the funds appropriated or otherwise made available by this Act may be used to determine the final point of discharge for the interceptor drain for the San Luis Unit until development by the Secretary of the Interior and the State of California of a plan, which shall conform to the water quality standards of the State of California as approved by the Administrator of the Environmental Protection Agency, to minimize any detrimental effect of the San Luis drainage waters.

(b) The costs of the Kesterson Reservoir Cleanup Program and the costs of the San Joaquin Valley Drainage Program shall be classified by the Secretary of the Interior as reimbursable or nonreimbursable and collected until fully repaid pursuant to the "Cleanup Program—Alternative Repayment Plan" and the "SJVDP—Alternative Repayment Plan" described in the report entitled "Repayment Report, Kesterson Reservoir Cleanup Program and San Joaquin Valley Drainage Program, February 1995", prepared by the Department of the Interior, Bureau of Reclamation. Any future obligations of funds by the United States relating to, or providing for, drainage service or drainage studies for the San Luis Unit shall be fully reimbursable by San Luis Unit beneficiaries of such service or studies pursuant to Federal reclamation law.

SEC. 203. (a) The Calfed Bay-Delta Authorization Act, title I of Public Law 108–361, as amended, shall be applied by substituting "2027" for "2022" each place it appears.

(b) Section 103(f)(4)(A) of the Calfed Bay Delta Authorization Act (Public Law 108–361), as amended, shall be applied by substituting "\$40,000,000" for "\$32,600,000".

SEC. 204. Section 9106(g)(2) of the Omnibus Public Land Management Act of 2009, Public Law 111–11, as amended, shall be applied by substituting "2027" for "2022".

SEC. 205. Section 9503(f) of the Omnibus Public Land Management Act of 2009, Public Law 111–11, as amended (42 U.S.C. 10363(f)), shall be applied by substituting "2027" for "2023".

SEC. 206. Funds made available under the "Water & Related Resources" heading in this and prior Acts allocated to the White Mountain Apache Tribe settlement may be deposited into the Cost Overrun Subaccount established within the Lower Color-

ado River Basin Development Fund pursuant to section 312(e) of the White Mountain Apache Tribe Water Rights Quantification Act of 2010 (title III of Public Law 111–291).

SEC. 207. Section 10 of Public Law 89–108, as amended (79 Stat. 433; 100 Stat. 424; 106 Stat. 4669; 114 Stat. 2763A291; 140 Stat. 74) is further amended -

- (a) in subsection (b)(1), by striking "\$50,000,000" and inserting "\$200,000,000"; and
- (b) in subsection (e), by striking "\$50,000,000" and inserting "\$200,000,000".

TITLE IV—GENERAL PROVISIONS

(INCLUDING TRANSFERS OF FUNDS)

OBLIGATION OF APPROPRIATIONS

SEC. 401. No part of any appropriation contained in this Act shall remain available for obligation beyond the current fiscal year unless expressly so provided herein.

MINING APPLICATIONS

SEC. 402. (a) **LIMITATION OF FUNDS.**—None of the funds appropriated or otherwise made available pursuant to this Act shall be obligated or expended to accept or process applications for a patent for any mining or mill site claim located under the general mining laws.

(b) **EXCEPTIONS.**—Subsection (a) shall not apply if the Secretary of the Interior determines that, for the claim concerned: (1) a patent application was filed with the Secretary on or before September 30, 1994; and (2) all requirements established under sections 2325 and 2326 of the Revised Statutes (30 U.S.C. 29 and 30) for vein or lode claims, sections 2329, 2330, 2331, and 2333 of the Revised Statutes (30 U.S.C. 35, 36, and 37) for placer claims, and section 2337 of the Revised Statutes (30 U.S.C. 42) for mill site claims, as the case may be, were fully complied with by the applicant by that date.

(c) **REPORT.**—On September 30, 2028, the Secretary of the Interior shall file with the House and Senate Committees on Appropriations and the Committee on Natural Resources of the House and the Committee on Energy and Natural Resources of the Senate a report on actions taken by the Department under the plan submitted pursuant to section 314(c) of the Department of the Interior and Related Agencies Appropriations Act, 1997 (Public Law 104–208).

(d) **MINERAL EXAMINATIONS.**—In order to process patent applications in a timely and responsible manner, upon the request of a patent applicant, the Secretary of the Interior shall allow the applicant to fund a qualified third-party contractor to be selected by the Director of the Bureau of Land Management to conduct a mineral examination of the mining claims or mill sites contained in a patent application as set forth in subsection (b). The Bureau of Land Management shall have the sole responsibility to choose and pay the third-party contractor in accordance with the standard procedures employed by the Bureau of Land Management in the retention of third-party contractors.

CONTRACT SUPPORT COSTS, PRIOR YEAR LIMITATION

SEC. 403. Sections 405 and 406 of division F of the Consolidated and Further Continuing Appropriations Act, 2015, Public Law 113–235 shall continue in effect in fiscal year 2027.

CONTRACT SUPPORT COSTS, FISCAL YEAR 2027 LIMITATION

SEC. 404. Amounts provided by this Act for fiscal year 2027 under the headings "Department of Health and Human Services, Indian Health Service, Contract Support Costs" and "Department of the Interior, Bureau of Indian Affairs and Bureau of Indian Education, Contract Support Costs" are the only amounts available for contract support costs arising out of self-determination or self-governance contracts, grants, compacts, or annual funding agreements for fiscal year 2027 with the Bureau of Indian Affairs, Bureau of Indian Education, and the Indian Health Service: Provided, That such amounts provided by this Act are not available for payment of claims for contract support costs for prior years, or for repayments of payments for settlements or judgments awarding contract support costs for prior years.

FOREST MANAGEMENT PLANS

SEC. 405. The Secretary of Agriculture shall not be considered to be in violation of section 6(f)(5)(A) of the Forest and Rangeland Renewable Resources Planning Act of 1974 (16 U.S.C. 1604(f)(5)(A)) solely because more than 15 years have passed without revision of the plan for a unit of the National Forest System. Nothing in this section exempts the Secretary from any other requirement of the Forest and Rangeland Renewable Resources Planning Act (16 U.S.C. 1600 et seq.) or any other law: Provided, That if the Secretary is not acting expeditiously and in good faith, within the funding available, to revise a plan for a unit of the National Forest System, this

section shall be void with respect to such plan and a court of proper jurisdiction may order completion of the plan on an accelerated basis.

PROHIBITION ON NO-BID CONTRACTS

SEC. 406. None of the funds appropriated or otherwise made available by this Act to executive branch agencies may be used to enter into any Federal contract unless such contract is entered into in accordance with the requirements of Chapter 33 of title 41, United States Code, or Chapter 137 of title 10, United States Code, and the Federal Acquisition Regulation, unless—

(1) Federal law specifically authorizes a contract to be entered into without regard for these requirements, including formula grants for States, or federally recognized Indian tribes;

(2) such contract is authorized by the Indian Self-Determination and Education Assistance Act, Public Law 93–638, as amended (25 U.S.C. 5301 et seq.) or by any other Federal laws that specifically authorize a contract within an Indian tribe as defined in section 4(e) of that Act (25 U.S.C. 5304(e)); or

(3) such contract was awarded prior to the date of enactment of this Act.

POSTING OF REPORTS

SEC. 407. (a) Any agency receiving funds made available in this Act, shall, subject to subsections (b) and (c), post on the public website of that agency any report required to be submitted by the Congress in this or any other Act, upon the determination by the head of the agency that it shall serve the national interest.

(b) Subsection (a) shall not apply to a report if—

(1) the public posting of the report compromises national security; or

(2) the report contains proprietary information.

(c) The head of the agency posting such report shall do so only after such report has been made available to the requesting Committee or Committees of Congress for no less than 45 days.

EXTENSION OF GRAZING PERMITS

SEC. 408. The terms and conditions of section 325 of Public Law 108–108 (117 Stat. 1307), regarding grazing permits issued by the Forest Service on any lands not subject to administration under section 402 of the Federal Lands Policy and Management Act (43 U.S.C. 1752), should remain in effect for fiscal year 2027.

FUNDING PROHIBITION

SEC. 409. (a) None of the funds made available in this Act may be used to maintain or establish a computer network unless such network is designed to block access to pornography websites.

(b) Nothing in subsection (a) shall limit the use of funds necessary for any Federal, State, tribal, or local law enforcement agency or any other entity carrying out criminal investigations, prosecution, or adjudication activities.

HUMANE TRANSFER AND TREATMENT OF ANIMALS

SEC. 410. (a) Notwithstanding any other provision of law, the Secretary of the Interior, with respect to land administered by the Bureau of Land Management, or the Secretary of Agriculture, with respect to land administered by the Forest Service (referred to in this section as the "Secretary concerned"), may transfer excess wild horses and burros that have been removed from land administered by the Secretary concerned to other Federal, State, and local government agencies.

(b) The Secretary concerned may make a transfer under subsection (a) immediately on the request of an approved non-profit organization, an approved individual, an approved foreign country; and a Federal, State, or local government agency.

(c) An excess wild horse or burro transferred under subsection (a) shall lose status as a wild free-roaming horse or burro (as defined in section 2 of the Wild Free-Roaming Horses and Burros Act, Public Law 92–195, as amended (16 U.S.C. 1332)).

FOREST SERVICE FACILITY REALIGNMENT AND ENHANCEMENT AUTHORIZATION EXTENSION

SEC. 411. Section 503(f) of Public Law 109–54 (16 U.S.C. 580d note) shall be applied by substituting "September 30, 2027" for "September 30, 2019".

USE OF AMERICAN IRON AND STEEL

SEC. 412. (a)(1) None of the funds made available by a State water pollution control revolving fund as authorized by section 1452 of the Safe Drinking Water Act (42 U.S.C. 300j–12) shall be used for a project for the construction, alteration, maintenance, or repair of a public water system or treatment works unless all of the iron and steel products used in the project are produced in the United States.

(2) In this section, the term "iron and steel" products means the following products made primarily of iron or steel: lined or unlined pipes and fittings, manhole covers and other municipal castings, hydrants, tanks, flanges, pipe clamps and restraints, valves, structural steel, reinforced precast concrete, and construction materials.

(b) Subsection (a) shall not apply in any case or category of cases in which the Administrator of the Environmental Protection Agency (in this section referred to as the "Administrator") finds that—

(1) applying subsection (a) would be inconsistent with the public interest;

(2) iron and steel products are not produced in the United States in sufficient and reasonably available quantities and of a satisfactory quality; or

(3) inclusion of iron and steel products produced in the United States will increase the cost of the overall project by more than 25 percent.

(c) If the Administrator receives a request for a waiver under this section, the Administrator shall make available to the public on an informal basis a copy of the request and information available to the Administrator concerning the request, and shall allow for informal public input on the request for at least 15 days prior to making a finding based on the request. The Administrator shall make the request and accompanying information available by electronic means, including on the official public Internet Web site of the Environmental Protection Agency.

(d) This section shall be applied in a manner consistent with United States obligations under international agreements.

(e) The Administrator may retain up to 0.25 percent of the funds appropriated in this Act for the Clean and Drinking Water State Revolving Funds for carrying out the provisions described in subsection (a)(1) for management and oversight of the requirements of this section.

LOCAL COOPERATOR TRAINING AGREEMENTS AND TRANSFERS OF EXCESS EQUIPMENT AND SUPPLIES FOR WILDFIRES

SEC. 413. The Secretary of the Interior is authorized to enter into grants and cooperative agreements with volunteer fire departments, rural fire departments, rangeland fire protection associations, and similar organizations to provide for wildland fire training and equipment, including supplies and communication devices. Notwithstanding section 121(c) of title 40, United States Code, or section 521 of title 40, United States Code, the Secretary is further authorized to transfer title to excess Department of the Interior firefighting equipment no longer needed to carry out the functions of the Department's wildland fire management program to such organizations.

LOCAL CONTRACTORS

SEC. 414. Section 412 of division E of Public Law 112–74 shall be applied by substituting "fiscal year 2027" for "fiscal year 2019".

SHASTA-TRINITY MARINA FEE AUTHORITY AUTHORIZATION EXTENSION

SEC. 415. Section 422 of division F of Public Law 110–161 (121 Stat 1844), as amended, shall be applied by substituting "fiscal year 2027" for "fiscal year 2019".

INTERPRETIVE ASSOCIATION AUTHORIZATION EXTENSION

SEC. 416. Section 426 of division G of Public Law 113–76 (16 U.S.C. 565a–1 note) shall be applied by substituting "September 30, 2027" for "September 30, 2019".

FOREST BOTANICAL PRODUCTS FEE COLLECTION AUTHORIZATION EXTENSION

SEC. 417. Section 339 of the Department of the Interior and Related Agencies Appropriations Act, 2000 (as enacted into law by Public Law 106–113; 16 U.S.C. 528 note), as amended by section 335(6) of Public Law 108–108 and section 432 of Public Law 113–76, shall be applied by substituting "fiscal year 2027" for "fiscal year 2019".

TRIBAL LEASES

SEC. 418. (a) Notwithstanding any other provision of law, in the case of any lease under section 105(l) of the Indian Self-Determination and Education Assistance Act, Public Law 93–638, as amended (25 U.S.C. 5324(l)), the initial lease term shall commence no earlier than the date of receipt of the lease proposal.

FOREST ECOSYSTEM HEALTH AND RECOVERY FUND

SEC. 419. The authority provided under the heading "Forest Ecosystem Health and Recovery Fund" in title I of division A of the Department of the Interior, Environment, and Related Agencies Appropriations Act, 2010, Public Law 111–88, as amended by section 117 of division F of Public Law 113–235, is further amended by inserting "fiscal year 2027" for "fiscal year 2026" each place it appears.

SMALL REMOTE INCINERATORS

SEC. 420. None of the funds made available in this Act may be used to implement or enforce the regulation issued on March 21, 2011 at 40 CFR part 60 subparts CCCC and DDDD with respect to units in the State of Alaska that are defined as "small, remote incinerator" units in those regulations and, until a subsequent regulation is issued, the Administrator shall implement the law and regulations in effect prior to such date.

TIMBER SALE REQUIREMENTS

SEC. 421. No timber sale in Alaska's Region 10 shall be advertised if the indicated rate is deficit (defined as the value of the timber is not sufficient to cover all logging and stumpage costs and provide a normal profit and risk allowance under the Forest Service's appraisal process) when appraised using a residual value appraisal. The western red cedar timber from those sales which is surplus to the needs of the domestic processors in Alaska, shall be made available to domestic processors in the contiguous 48 United States at prevailing domestic prices. All additional western red cedar volume not sold to Alaska or contiguous 48 United States domestic processors may be exported to foreign markets at the election of the timber sale holder. All Alaska yellow cedar may be sold at prevailing export prices at the election of the timber sale holder.

TRANSFER AUTHORITY TO FEDERAL HIGHWAY ADMINISTRATION FOR THE NATIONAL PARKS AND PUBLIC LAND LEGACY RESTORATION FUND

SEC. 422. Funds made available or allocated in this Act to the Department of the Interior or the Department of Agriculture that are subject to the allocations and limitations in section 200402(e) of title 54, United States Code, and prohibitions in 200402(f) of title 54, United States Code, may be further allocated or reallocated to the Federal Highway Administration for transportation projects of the covered agencies defined in section 200401(2) of title 54, United States Code.

PROHIBITION ON USE OF FUNDS

SEC. 423. Notwithstanding any other provision of law, none of the funds made available in this Act or any other Act may be used to promulgate or implement any regulation requiring the issuance of permits under title V of the Clean Air Act (42 U.S.C. 7661 et seq.) for carbon dioxide, nitrous oxide, water vapor, or methane emissions resulting from biological processes associated with livestock production.

FUNDING PROHIBITION

SEC. 424. None of the funds made available by this or any other Act may be used to regulate the lead content of ammunition, ammunition components, or fishing tackle under the Toxic Substances Control Act (15 U.S.C. 2601 et seq.) or any other law.

FIREFIGHTER PAY CAP

SEC. 425. Section 1701 of division B of the Extending Government Funding and Delivering Emergency Assistance Act (5 U.S.C. 5547 note), as amended, is further amended in subsections (a), (b), and (c) by striking "2021 or 2022 or 2023 or 2024" each place it appears and inserting "calendar years 2021 through 2026 and each calendar year thereafter".

ALASKA NATIVE REGIONAL HEALTH ENTITIES AUTHORIZATION EXTENSION

SEC. 426. Section 424(a) of title IV of division G of the Consolidated Appropriations Act, 2014 (Public Law 113–76) shall be applied by substituting "October 1, 2027" for "December 24, 2022".

LAVA RIDGE WIND PROJECT

SEC. 427. (a) None of the funds made available by this Act may be obligated or expended for the purpose of issuing a right-of-way, or processing or approving any notice to proceed or related action, to approve any construction or operational activities relating to the Lava Ridge Wind Project right-of-way authorization.

LIMITATION

SEC. 428. If requested by the claimant of any mining claim located within the area covered by Public Land Order 7921, the Bureau of Land Management shall prioritize completion of a validity determination for such claim. The Bureau of Land Management shall strive to complete any such validity determination not later than 3 years of receipt of the request.

WORLD WAR I CENTENNIAL COMMISSION

SEC. 429. In addition to the authority provided by section 6(g) of the World War I Centennial Commission Act, as authorized by the World War I Centennial Commission Act (Public Law 112–272) and the Carl Levin and Howard P. "Buck" McKeon National Defense Authorization Act for Fiscal Year 2015 (Public Law 113–291), the World War I Commission may accept money, in-kind personnel services, contractual support, or any appropriate support from any executive branch agency for activities of the Commission.

TRIBAL AGREEMENTS

SEC. 430. Notwithstanding sections 106(b)(2) and 516(a) of the Indian Self-Determination and Education Assistance Act (25 U.S.C. 5325(b)(2), 5396(a)), the Secretary of Health and Human Services and the Secretary of the Interior may reduce the amount of funds provided under the terms of a self-determination contract or compact entered into under that Act if—(1) the approval of an increase to the amount of funds that would otherwise be required under the terms of such contract or compact was made pursuant to section 507(b) of that Act (25 U.S.C. 5387(b)) or section 900.18 or 1000.179 of title 25, Code of Federal Regulations; and (2) the amount of the reduction does not exceed the amount of the increase.

OFFICE OF NAVAJO AND HOPI INDIAN RELOCATION

SEC. 431. (a) MODIFICATION

(1) In general. Subsection 12(f) of the Navajo Hopi Land Settlement Act of 1974, Public Law 93–531, as amended, is further amended—

(A) by striking "cease to exist when the President determines that its functions have been fully discharged" and inserting "terminate effective September 30, 2026"; and

(B) by inserting at the end of the subsection the following new sentence: "Upon termination, the Secretary shall assume any remaining functions or responsibilities of the Office of Navajo and Hopi Indian Relocation (ONHIR) authorized by the Navajo-Hopi Land Settlement Act of 1974, including functions or responsibilities of ONHIR relating to certified relocation applications and appeals pending as of the date of the enactment of this Act, beneficiary support

services, warranty and repair obligations for relocation homes, and records management."

(2) Effective Date. The amendments made by paragraph (1) shall take effect on the date of enactment of this Act.

(b) EFFECT ON OTHER LAWS

(1) In general, nothing in this section or the amendments made by this section affects

(A) The application or effect of any Federal law other than the Navajo-Hopi Land Settlement Act of 1974 (25 U.S.C. 640d et seq.), as amended by subsection (a); or

(B) Any limitation on the authority of the Secretary of the Interior under any Federal law or regulation other than the Navajo-Hopi Land Settlement Act of 1974 (25 U.S.C. 640d et seq.), as amended.

(2) REFERENCES IN OTHER LAWS. An express reference to the Navajo-Hopi Land Settlement Act of 1974 (25 U.S.C. 640d et seq.) contained in any other Federal law shall be considered to be a reference to that Act, as amended by subsection (a).

REPORT ON ALLOCATION OF PROJECTS, NATIONAL PARKS AND PUBLIC LAND LEGACY RESTORATION FUND AND LAND AND WATER CONSERVATION FUND

SEC. 432. Within 90 days of enactment of this Act, the Secretaries of the Interior and Agriculture shall provide a report to Congress detailing the projects or activities for which amounts made available from the National Parks and Public Land Legacy Restoration fund and the Land and Water Conservation Fund were allocated for fiscal year 2027.

REALLOCATION OF FUNDS, LAND AND WATER CONSERVATION FUND

SEC. 433. If any portion of a project specified under the accounts titled "Land Acquisition Projects" and "Forest Legacy Projects" in fiscal years 2021 through 2026 is intended to be carried out within the Federal land unit or project boundary but outside the boundary of the project as described in the project data sheet submitted from the Secretary of Agriculture to Congress, not later than 30 days before the date on which the Secretary of Agriculture expends amounts on the project, the Secretary of Agriculture shall provide written notice to the House and Senate Committees on Appropriations of such expenditure.

EXPANSION OF HAZARDOUS FUELS MITIGATION AUTHORITIES

SEC. 434. (a) During the period covered by this Act, the Secretary of the Interior may utilize applicable emergency procedures under section 46.150 of title 43, Code of Federal Regulations, section 402.05 of title 50, Code of Federal Regulations, and section 800.12 of title 36, Code of Federal Regulations, or superseding regulations for such sections, for actions involving hazardous fuels mitigation, including the use of targeted grazing, to address significant imminent wildland fire threats posed by high fuel loads, as well as wildland fire threats to highly-valued ecosystems and critical oil and gas infrastructure. The use of such procedures is hereby ratified and deemed consistent with the requirements of National Environmental Policy Act of 1969 (42 U.S.C. 4321 et seq.), section 306108 of title 54, United States Code, and section 7 of the Endangered Species Act of 1973 (16 U.S.C. 1536), as applicable.

(b) The Healthy Forests Restoration Act of 2003 (16 U.S.C. 6501 et seq.), as amended, shall be applied—

(1) in section 603(c) (16 U.S.C. 6591b(c))—

(A) in paragraph (1), by substituting "10,000" for "3,000"; and

(B) in paragraph (2)—

(i) in subparagraph (A), by substituting the following: "in the wildland-urban interface;"; and

(ii) in subparagraph (B)—

(I) by substituting the following: "(B) outside the wildland-urban interface that are of high hazard;"; and

(II) by inserting after subparagraph (B), as substituted, the following: "(C) within existing fuels reduction areas; (D) within Sage Grouse habitat; (E) within USFWS designated critical habitat; (F) within Giant Sequoia and Redwood ecosystems or areas adjacent to these ecosystems; (G) within surface drinking water watersheds, including tribal water supplies and systems; (H) adjacent to or within 1 mile of energy infrastructure; or (I) impacted by insect and disease outbreaks.";

(2) in section 605(c)(1) (16 U.S.C. 6591d(c)(1)), by substituting "10,000" for "3,000"; and

(3) in section 606(g)(1) (16 U.S.C. 6591e(g)(1)), by substituting "10,000" for "4,500".

(c) Section 40806(d)(1) of the Infrastructure Investment and Jobs Act (16 U.S.C. 6592b(d)(1)) shall be applied by substituting "10,000" for "3,000".

FOREST SERVICE PARTICIPATION IN ACES PROGRAM

SEC. 435. Section 8302(b) of the Agricultural Act of 2014 (16 U.S.C. 3851a(b)) shall be applied by substituting "October 1, 2027" for "October 1, 2023".

(Legislative proposal, not subject to PAYGO)

TRANSFER OF FUNDS, WILDLAND FIRE

SEC. 436. *Contingent upon the enactment of legislation consolidating the wildland fire programs of the Departments of the Interior and Agriculture, the Secretary of*

the Interior and the Secretary of Agriculture, in order to implement an orderly transition to the U.S. Wildland Fire Service, may transfer funds among and between appropriations of the Departments and agencies affected by the reorganization.