

CORPS OF ENGINEERS—CIVIL WORKS

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

Federal Funds

OFFICE OF THE ASSISTANT SECRETARY OF THE ARMY FOR CIVIL WORKS

For the Office of the Assistant Secretary of the Army for Civil Works as authorized by 10 U.S.C. 7016(b)(3), \$7,000,000, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 096-3132-0-1-301	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Office of Assistant Secretary of the Army (Civil Works)	5	7	6
0900 Total new obligations, unexpired accounts (object class 25.3)	5	7	6
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	5	7	7
1930 Total budgetary resources available	5	7	7
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	1	2	3
3010 New obligations, unexpired accounts	5	7	6
3020 Outlays (gross)	-4	-6	-7
3050 Unpaid obligations, end of year	2	3	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	2	3
3200 Obligated balance, end of year	2	3	2
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	5	7	7
Outlays, gross:			
4010 Outlays from new discretionary authority	3	6	6
4011 Outlays from discretionary balances	1		1
4020 Outlays, gross (total)	4	6	7
4180 Budget authority, net (total)	5	7	7
4190 Outlays, net (total)	4	6	7

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

CONSTRUCTION

For expenses necessary for the construction of commercial navigation, flood and storm damage reduction, and aquatic ecosystem restoration projects, and related efforts; and for studies, design work and plans and specifications of such projects, and related efforts, \$1,166,122,000, to remain available until expended: Provided, That no part of this appropriation shall be available to fund the salaries, overhead, and related civil works program expenses of the Army Corps of Engineers district and field offices to support the execution of the projects, programs, and activities funded under this heading.

Program and Financing (in millions of dollars)

Identification code 096-3122-0-1-301	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Commercial Navigation	1,131	1,243	1,004
0002 Flood Risk Management	1,974	1,836	1,554
0003 Aquatic Ecosystem Restoration	432	745	630
0005 Multipurpose and Other Programs	291	311	267
0100 Direct program subtotal	3,828	4,135	3,455

0799 Total direct obligations	3,828	4,135	3,455
0801 Department of Homeland Security	71	124	124
0802 Department of Veteran Affairs	770	670	670
0803 Environmental Protection Agency	525	505	505
0804 National Aeronautics and Space Administration	30	54	54
0805 Department of Energy	45	50	50
0806 Other Federal Agencies	158	278	278
0807 Non-Federal Agencies	208	96	96
0808 Intra-Corps	70	82	82
0899 Total reimbursable obligations	1,877	1,859	1,859
0900 Total new obligations, unexpired accounts	5,705	5,994	5,314

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	33,559	32,726	31,538
1010 Unobligated balance transfer to other accts [096-3121]	-1		
1021 Recoveries of prior year unpaid obligations	223		
1033 Recoveries of prior year paid obligations	4		
1042 Adjustment for change in allocation (general fund portion)	-30		
1043 Adjustment for change in allocation (offsetting collection/collected portion)	30		
1070 Unobligated balance (total)	33,785	32,726	31,538
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	2,440	2,853	1,166
1131 Unobligated balance of appropriations permanently reduced	-10		
1160 Appropriation, discretionary (total)	2,430	2,853	1,166
Spending authority from offsetting collections, discretionary:			
1700 Collected	1,498	1,636	1,505
1700 Collected (Harbor Maintenance Trust Fund)		218	
1700 Collected (Inland Waterways Trust Fund)		99	
1701 Change in uncollected payments, Federal sources	718		
1750 Spending auth from offsetting collections, disc (total)	2,216	1,953	1,505
1900 Budget authority (total)	4,646	4,806	2,671
1930 Total budgetary resources available	38,431	37,532	34,209
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	32,726	31,538	28,895

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	11,491	10,936	12,099
3010 New obligations, unexpired accounts	5,705	5,994	5,314
3020 Outlays (gross)	-6,037	-4,831	-3,793
3040 Recoveries of prior year unpaid obligations, unexpired	-223		
3050 Unpaid obligations, end of year	10,936	12,099	13,620
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-6,303	-7,021	-7,021
3070 Change in uncollected pymts, Fed sources, unexpired	-718		
3090 Uncollected pymts, Fed sources, end of year	-7,021	-7,021	-7,021
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	5,188	3,915	5,078
3200 Obligated balance, end of year	3,915	5,078	6,599

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	4,646	4,806	2,671
Outlays, gross:			
4010 Outlays from new discretionary authority	1	2,141	1,199
4011 Outlays from discretionary balances	6,036	2,690	2,594
4020 Outlays, gross (total)	6,037	4,831	3,793
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1,324	-1,953	-1,505
4033 Non-Federal sources	-208		
4040 Offsets against gross budget authority and outlays (total)	-1,532	-1,953	-1,505
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-718		
4053 Recoveries of prior year paid obligations, unexpired accounts	4		
4055 Adjustment for change in allocation (offsetting collection portion)	30		
4060 Additional offsets against budget authority only (total)	-684		
4070 Budget authority, net (discretionary)	2,430	2,853	1,166
4080 Outlays, net (discretionary)	4,505	2,878	2,288

CONSTRUCTION—Continued
Program and Financing—Continued

Identification code 096-3122-0-1-301	2025 actual	2026 est.	2027 est.
4180 Budget authority, net (total)	2,430	2,853	1,166
4190 Outlays, net (total)	4,505	2,878	2,288

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

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

This account includes \$295.8 million for work under the Comprehensive Everglades Restoration Plan (CERP), which represents approximately 25 percent of the total amount in this account and approximately 4.4 percent of the total amount in the civil works program. Funding CERP at this level would not have a significant impact on the overall civil works program in 2027. Construction account funding for CERP in future years will depend on the availability of funds, so the impact of such future funding on the overall civil works program cannot be determined at this time. Funding for the Department of the Interior (DOI) includes an additional \$0.0 million for work under CERP. Funding for DOI includes \$33.8 million for such non-CERP work. The Budget for the two agencies includes a total of \$329.6 million for ecosystem restoration work in South Florida, of which \$295.8 million is for CERP and \$33.8 million is for non-CERP work (P.L. 106-541 section 601).

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

In addition, to encourage greater non-federal participation in the construction of projects, the budget proposes to eliminate the cap that limits the number of projects in the pilot program established by Section 1043(b) of the Water Resources Reform and Development Act of 2014, as amended, to allow non-Federal interests to carryout projects funded in this account.

This appropriation would no longer be available to fund the salaries, overhead, and related civil works program expenses of the Army Corps of Engineers district and field offices. Instead, the new District Salaries and Expenses account would fund those expenses. Prior enacted appropriations in this account would remain available to pay such expenses only for the work funded in those prior acts and reprogramming actions.

Object Classification (in millions of dollars)

Identification code 096-3122-0-1-301	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	521	477	.....
11.3 Other than full-time permanent	5	8	.....
11.5 Other personnel compensation	16	17	.....
11.9 Total personnel compensation	542	502	.....
12.1 Civilian personnel benefits	95	88	.....
21.0 Travel and transportation of persons	9	9	9
23.2 Rental payments to others	1	1	1
25.1 Advisory and assistance services	29	16	16
25.2 Other services from non-Federal sources	203	229	229
25.3 Purchase of goods and services from Government accounts	440	94	93
25.4 Operation and maintenance of facilities	41	24	15
25.5 Research and development contracts	1	.....	.....
25.7 Operation and maintenance of equipment .....	.....	1	1
26.0 Supplies and materials	2	4	4
31.0 Equipment	3	1	1
32.0 Land and structures	2,452	3,163	3,083
41.0 Grants, subsidies, and contributions	11	3	3
99.0 Direct obligations	3,829	4,135	3,455

99.0 Reimbursable obligations	1,876	1,859	1,859
99.9 Total new obligations, unexpired accounts	5,705	5,994	5,314

Employment Summary

Identification code 096-3122-0-1-301	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	3,716	2,880	.....
2001 Reimbursable civilian full-time equivalent employment	2,157	1,600	1,600

OPERATION AND MAINTENANCE

For expenses necessary for the operation, maintenance, and care of existing commercial navigation, flood and storm damage reduction, and aquatic ecosystem restoration projects, and related efforts; providing security for infrastructure owned or operated by the Corps, including administrative buildings and laboratories; maintaining harbor channels provided by a State, municipality, or other public agency that serve essential navigation needs of general commerce, where authorized by law; surveying and charting northern and northwestern lakes and connecting waters; clearing and straightening channels; and removing obstructions to navigation, \$759,744,000, to remain available until expended, of which such sums as may be necessary shall be derived from amounts collected in this or prior fiscal years under section 210 of the Flood Control Act of 1968 (16 U.S.C. 460d-3) and not otherwise appropriated and shall be used for resource protection, research, interpretation, and maintenance activities related to resource protection in the areas managed by the Army Corps of Engineers at which outdoor recreation is available; and of which such sums as become available from fees collected under section 217 of Public Law 104-303 shall be used to cover the cost of operation and maintenance of the dredged material disposal facilities for which such fees have been collected: Provided, That no part of this appropriation shall be available to fund the salaries, overhead, and related civil works program expenses of the Army Corps of Engineers district and field offices to support the execution of the projects, programs, and activities funded under this heading.

Program and Financing (in millions of dollars)

Identification code 096-3123-0-1-301	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Commercial Navigation	2,820	2,650	24
0002 Flood Risk Management	373	319	225
0003 Aquatic Ecosystem Restoration	34	20	15
0004 Hydropower	1	.....	.....
0005 Multipurpose and Other Programs	2,601	2,417	1,578
0006 Emergency Management	6	6	6
0799 Total direct obligations	5,835	5,412	1,848
0801 Department of Homeland Security	18	10	10
0802 Department of Veteran Affairs	4	3	3
0804 National Aeronautics and Space Administration	1	.....	.....
0805 Department of Energy	8	4	4
0806 Other Federal Agencies	29	10	10
0807 Non-Federal Agencies	40	15	15
0808 Intra-Corps	8	4	4
0899 Total reimbursable obligations	108	46	46
0900 Total new obligations, unexpired accounts	5,943	5,458	1,894

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	5,823	5,809	7,364
1001 Discretionary unobligated balance brought fwd, Oct 1	5,823	5,808	.....
1010 Unobligated balance transfer to other accts [096-3124]	-32	.....	.....
1021 Recoveries of prior year unpaid obligations	162	73	73
1033 Recoveries of prior year paid obligations	1	1	1
1042 Adjustment for change in allocation (general fund portion)	-20	-17	-15
1043 Adjustment for change in allocation (offsetting collection/collected portion)	20	17	15
1070 Unobligated balance (total)	5,954	5,883	7,438
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	2,835	2,701	692
1121 Appropriations transferred from other acct [096-5383]	68	67	68
1160 Appropriation, discretionary (total)	2,903	2,768	760
Spending authority from offsetting collections, discretionary:			
1700 Collected	2,333	475	1,838

1700	Collected - HMTF		3,245	
1701	Change in uncollected payments, Federal sources	562		
1701	Change in uncollected payments, Federal sources		451	361
1750	Spending auth from offsetting collections, disc (total)	2,895	4,171	2,199
1810	Spending authority from offsetting collections, mandatory: Spending authority from offsetting collections transferred to other accounts [089-4045]	-511		
1811	Spending authority from offsetting collections transferred from other accounts [089-4045]	511		
1900	Budget authority (total)	5,798	6,939	2,959
1930	Total budgetary resources available	11,752	12,822	10,397
1941	Memorandum (non-add) entries: Unexpired unobligated balance, end of year	5,809	7,364	8,503

Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	4,035	3,936	2,674
3010	New obligations, unexpired accounts	5,943	5,458	1,894
3020	Outlays (gross)	-5,880	-6,647	-3,187
3040	Recoveries of prior year unpaid obligations, unexpired	-162	-73	-73
3050	Unpaid obligations, end of year	3,936	2,674	1,308
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-2,306	-2,868	-3,319
3070	Change in uncollected pymts, Fed sources, unexpired	-562	-451	-361
3090	Uncollected pymts, Fed sources, end of year	-2,868	-3,319	-3,680
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	1,729	1,068	-645
3200	Obligated balance, end of year	1,068	-645	-2,372

Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross	5,798	6,939	2,959
Outlays, gross:				
4010	Outlays from new discretionary authority		3,308	1,382
4011	Outlays from discretionary balances	5,880	3,339	1,805
4020	Outlays, gross (total)	5,880	6,647	3,187
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources:	-2,178	-3,677	-1,793
4033	Non-Federal sources:	-176	-61	-61
4040	Offsets against gross budget authority and outlays (total)	-2,354	-3,738	-1,854
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-562	-451	-361
4053	Recoveries of prior year paid obligations, unexpired accounts	1	1	1
4055	Adjustment for change in allocation (offsetting collection portion)	20	17	15
4060	Additional offsets against budget authority only (total)	-541	-433	-345
4070	Budget authority, net (discretionary)	2,903	2,768	760
4080	Outlays, net (discretionary)	3,526	2,909	1,333
4180	Budget authority, net (total)	2,903	2,768	760
4190	Outlays, net (total)	3,526	2,909	1,333

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

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

This appropriation would no longer be available to fund the salaries, overhead, and related civil works program expenses of the Army Corps of Engineers district and field offices. Instead, the new District Salaries and Expenses account would fund those expenses. Prior enacted appropriations in this account would remain available to pay such expenses only for the work funded in those prior acts and reprogramming actions.

Object Classification (in millions of dollars)

Identification code 096-3123-0-1-301	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1	Full-time permanent	1,356	1,241
11.3	Other than full-time permanent	11	12
11.5	Other personnel compensation	60	62
11.9	Total personnel compensation	1,427	1,315
12.1	Civilian personnel benefits	283	261
21.0	Travel and transportation of persons	43	40
22.0	Transportation of things	1	1
23.2	Rental payments to others	2	1
23.3	Communications, utilities, and miscellaneous charges	39	38
25.1	Advisory and assistance services	48	26
25.2	Other services from non-Federal sources	319	521
25.3	Other goods and services from Federal sources	743	623
25.4	Operation and maintenance of facilities	1,016	590
25.5	Research and development contracts	15	
25.7	Operation and maintenance of equipment	22	5
26.0	Supplies and materials	113	76
31.0	Equipment	90	22
32.0	Land and structures	1,674	1,893
99.0	Direct obligations	5,835	5,412
99.0	Reimbursable obligations	108	46
99.9	Total new obligations, unexpired accounts	5,943	5,458

Employment Summary

Identification code 096-3123-0-1-301	2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	14,205	14,325
2001	Reimbursable civilian full-time equivalent employment		240

MISSISSIPPI RIVER AND TRIBUTARIES

For expenses necessary for flood damage reduction projects and related efforts in the Mississippi River alluvial valley below Cape Girardeau, Missouri, as authorized by law, \$156,275,000, to remain available until expended: Provided, That no part of this appropriation shall be available to fund the salaries, overhead, and related civil works program expenses of the Army Corps of Engineers district and field offices to support the execution of the projects, programs, and activities funded under this heading.

Program and Financing (in millions of dollars)

Identification code 096-3112-0-1-301	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001	Commercial Navigation	60	93
0002	Flood Risk Management	419	415
0005	Multipurpose and Other Programs	104	147
0799	Total direct obligations	583	655
0808	Intra-Corps	2	2
0900	Total new obligations, unexpired accounts	585	657
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1,466	1,316
1021	Recoveries of prior year unpaid obligations	16	14
1070	Unobligated balance (total)	1,482	1,330
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation	412	522
1131	Unobligated balance of appropriations permanently reduced	-1	
1160	Appropriation, discretionary (total)	411	522
Spending authority from offsetting collections, discretionary:			
1700	Collected (Non-Harbor Maintenance Trust Fund)	10	7
1700	Collected (Harbor Maintenance Trust Fund)		10
1701	Change in uncollected payments, Federal sources	-2	
1750	Spending auth from offsetting collections, disc (total)	8	17
1900	Budget authority (total)	419	539
1930	Total budgetary resources available	1,901	1,869

MISSISSIPPI RIVER AND TRIBUTARIES—Continued
Program and Financing—Continued

Identification code 096-3112-0-1-301	2025 actual	2026 est.	2027 est.
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1,316	1,212	882
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	429	403	381
3010 New obligations, unexpired accounts	585	657	510
3020 Outlays (gross)	-595	-665	-518
3040 Recoveries of prior year unpaid obligations, unexpired	-16	-14	-14
3050 Unpaid obligations, end of year	403	381	359
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-2		
3070 Change in uncollected pymts, Fed sources, unexpired	2		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	427	403	381
3200 Obligated balance, end of year	403	381	359
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	419	539	166
Outlays, gross:			
4010 Outlays from new discretionary authority	11	236	73
4011 Outlays from discretionary balances	584	429	445
4020 Outlays, gross (total)	595	665	518
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-8	-17	-10
4033 Non-Federal sources	-2		
4040 Offsets against gross budget authority and outlays (total)	-10	-17	-10
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	2		
4060 Additional offsets against budget authority only (total)	2		
4070 Budget authority, net (discretionary)	411	522	156
4080 Outlays, net (discretionary)	585	648	508
4180 Budget authority, net (total)	411	522	156
4190 Outlays, net (total)	585	648	508

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

This appropriation would no longer be available to fund the salaries, overhead, and related civil works program expenses of the Army Corps of Engineers district and field offices. Instead, the new District Salaries and Expenses account would fund those expenses. Prior enacted appropriations in this account would remain available to pay such expenses only for the work funded in those prior acts and reprogramming actions.

Object Classification (in millions of dollars)

Identification code 096-3112-0-1-301	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	112	107	
11.3 Other than full-time permanent		1	
11.5 Other personnel compensation	8	7	
11.9 Total personnel compensation	120	115	
12.1 Civilian personnel benefits	28	25	
21.0 Travel and transportation of persons	4	4	4
23.2 Rental payments to others	2		
23.3 Communications, utilities, and miscellaneous	4	3	3
25.1 Advisory and assistance services	16		
25.2 Other services from non-Federal sources	13	22	22
25.3 Purchase goods & services from Government	148	168	168
25.4 Operation and maintenance of facilities	22	22	20
25.5 Research and development contracts	1		
26.0 Supplies and materials	8	5	5
31.0 Equipment	12	2	2
32.0 Land and structures	205	289	284
99.0 Direct obligations	583	655	508
99.0 Reimbursable obligations	2	2	2

99.9 Total new obligations, unexpired accounts	585	657	510
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Employment Summary

Identification code 096-3112-0-1-301	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	1,329	1,400	
2001 Reimbursable civilian full-time equivalent employment			7

INVESTIGATIONS

For expenses necessary for the collection and study of basic information pertaining to the development, management, restoration, and protection of water resources; for studies, design work, and plans and specifications of proposed commercial navigation, flood and storm damage reduction, and aquatic ecosystem restoration projects, and related efforts prior to construction; for restudy of authorized projects and related efforts; and for miscellaneous investigations, \$37,952,000, to remain available until expended: Provided, That no part of this appropriation shall be available to fund the salaries, overhead, and related civil works program expenses of the Army Corps of Engineers district and field offices to support the execution of the projects, programs, and activities funded under this heading.

Program and Financing (in millions of dollars)

Identification code 096-3121-0-1-301	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Commercial Navigation	26	23	7
0002 Flood Risk Management	110	113	33
0003 Aquatic Ecosystem Restoration	12	17	5
0005 Multipurpose and Other Programs	30	25	7
0799 Total direct obligations	178	178	52
0801 Department of Homeland Security	7	8	8
0804 National Aeronautics and Space Administration	1	1	1
0805 Department of Energy	1	2	2
0806 Other Federal Agencies	25	15	15
0807 Non-Federal Agencies	12	8	8
0808 Intra-Corps	3	3	3
0899 Total reimbursable obligations	49	37	37
0900 Total new obligations, unexpired accounts	227	215	89

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	473	424	383
1001 Discretionary unobligated balance brought fwd, Oct 1	473	423	
1011 Unobligated balance transfer from other acct [096-3122]	1		
1021 Recoveries of prior year unpaid obligations	2		
1070 Unobligated balance (total)	476	424	383
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	163	150	38
1131 Unobligated balance of appropriations permanently reduced	-11		
1160 Appropriation, discretionary (total)	152	150	38
Spending authority from offsetting collections, discretionary:			
1700 Collected	28	24	24
1701 Change in uncollected payments, Federal sources	-5		
1750 Spending auth from offsetting collections, disc (total)	23	24	24
1900 Budget authority (total)	175	174	62
1930 Total budgetary resources available	651	598	445
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	424	383	356

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	60	68	89
3010 New obligations, unexpired accounts	227	215	89
3020 Outlays (gross)	-217	-194	-68
3040 Recoveries of prior year unpaid obligations, unexpired	-2		
3050 Unpaid obligations, end of year	68	89	110
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-52	-47	-47
3070 Change in uncollected pymts, Fed sources, unexpired	5		
3090 Uncollected pymts, Fed sources, end of year	-47	-47	-47
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	8	21	42

3200	Obligated balance, end of year	21	42	63
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	175	174	62
Outlays, gross:				
4010	Outlays from new discretionary authority	1	71	24
4011	Outlays from discretionary balances	216	123	44
4020	Outlays, gross (total)	217	194	68
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-18	-24	-24
4033	Non-Federal sources	-10		
4040	Offsets against gross budget authority and outlays (total)	-28	-24	-24
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	5		
4060	Additional offsets against budget authority only (total)	5		
4070	Budget authority, net (discretionary)	152	150	38
4080	Outlays, net (discretionary)	189	170	44
4180	Budget authority, net (total)	152	150	38
4190	Outlays, net (total)	189	170	44

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

This appropriation would no longer be available to fund the salaries, overhead, and related civil works program expenses of the Army Corps of Engineers district and field offices. Instead, the new District Salaries and Expenses account would fund those expenses. Prior enacted appropriations in this account would remain available to pay such expenses only for the work funded in those prior acts and reprogramming actions.

Object Classification (in millions of dollars)

Identification code 096-3121-0-1-301		2025 actual	2026 est.	2027 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	107	101	
11.3	Other than full-time permanent	1	2	
11.5	Other personnel compensation	3	3	
11.9	Total personnel compensation	111	106	
12.1	Civilian personnel benefits	21	20	
21.0	Travel and transportation of persons	2	3	3
25.1	Advisory and assistance services	6	4	4
25.2	Other services from non-Federal sources	6	15	15
25.3	Purchase of goods and services from Government accounts	8	6	6
25.4	Operation and maintenance of facilities	2	3	3
26.0	Supplies and materials	1	1	1
31.0	Equipment	4	4	4
32.0	Land and structures	17	16	16
99.0	Direct obligations	178	178	52
99.0	Reimbursable obligations	49	37	37
99.9	Total new obligations, unexpired accounts	227	215	89

Employment Summary

Identification code 096-3121-0-1-301		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	786	775	
2001	Reimbursable civilian full-time equivalent employment			120

REGULATORY PROGRAM

For expenses necessary for administration of laws pertaining to regulation of navigable waters and wetlands, \$223,000,000, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 096-3126-0-1-301		2025 actual	2026 est.	2027 est.
Obligations by program activity:				
0008	Regulatory	262	240	240
0192	Total direct obligations	262	240	240
0807	Non-Federal Agencies	20	8	8
0899	Total reimbursable obligations	20	8	8
0900	Total new obligations, unexpired accounts	282	248	248
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	109	70	46
1001	Discretionary unobligated balance brought fwd, Oct 1	109		
1021	Recoveries of prior year unpaid obligations	1		
1070	Unobligated balance (total)	110	70	46
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	221	221	223
Spending authority from offsetting collections, discretionary:				
1700	Collected	21	3	3
1900	Budget authority (total)	242	224	226
1930	Total budgetary resources available	352	294	272
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	70	46	24
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	9	13	50
3010	New obligations, unexpired accounts	282	248	248
3011	Obligations ("upward adjustments"), expired accounts	4		
3020	Outlays (gross)	-280	-211	-213
3040	Recoveries of prior year unpaid obligations, unexpired	-1		
3041	Recoveries of prior year unpaid obligations, expired	-1		
3050	Unpaid obligations, end of year	13	50	85
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	9	13	50
3200	Obligated balance, end of year	13	50	85

Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross	242	224	226
Outlays, gross:				
4010	Outlays from new discretionary authority	206	205	207
4011	Outlays from discretionary balances	74	6	6
4020	Outlays, gross (total)	280	211	213
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources		-1	-1
4033	Non-Federal sources	-21	-2	-2
4040	Offsets against gross budget authority and outlays (total)	-21	-3	-3
4070	Budget authority, net (discretionary)	221	221	223
4080	Outlays, net (discretionary)	259	208	210
4180	Budget authority, net (total)	221	221	223
4190	Outlays, net (total)	259	208	210

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

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

Object Classification (in millions of dollars)

Identification code 096-3126-0-1-301		2025 actual	2026 est.	2027 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	193	182	182
11.3	Other than full-time permanent	2	2	2
11.5	Other personnel compensation	6	5	5
11.9	Total personnel compensation	201	189	189

REGULATORY PROGRAM—Continued
Object Classification—Continued

Identification code 096-3126-0-1-301	2025 actual	2026 est.	2027 est.
12.1 Civilian personnel benefits	41	39	39
21.0 Travel and transportation of persons	2	3	3
25.1 Advisory and assistance services	5	1	1
25.2 Other services from non-Federal sources	1	2	2
25.3 Purchase goods & services from Government accts.	12	5	5
25.4 Operation and maintenance of facilities		1	1
99.0 Direct obligations	262	240	240
99.0 Reimbursable obligations	20	8	8
99.9 Total new obligations, unexpired accounts	282	248	248

Employment Summary

Identification code 096-3126-0-1-301	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	1,493	1,400	1,400

FLOOD CONTROL AND COASTAL EMERGENCIES

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

Program and Financing (in millions of dollars)

Identification code 096-3125-0-1-301	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0006 Emergency Management	410	437	437
0801 Department of Homeland Security	4,976	1,246	1,246
0808 Intra-Corps	62	495	495
0899 Total reimbursable obligations	5,038	1,741	1,741
0900 Total new obligations, unexpired accounts	5,448	2,178	2,178

Budgetary resources:
Unobligated balance:

1000 Unobligated balance brought forward, Oct 1	1,817	2,836	1,481
1021 Recoveries of prior year unpaid obligations	88		
1033 Recoveries of prior year paid obligations	5		
1070 Unobligated balance (total)	1,910	2,836	1,481
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	780	40	40
Spending authority from offsetting collections, discretionary:			
1700 Collected	4,421	783	783
1701 Change in uncollected payments, Federal sources	1,173		
1750 Spending auth from offsetting collections, disc (total)	5,594	783	783
1900 Budget authority (total)	6,374	823	823
1930 Total budgetary resources available	8,284	3,659	2,304
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2,836	1,481	126

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	891	1,362	2,314
3010 New obligations, unexpired accounts	5,448	2,178	2,178
3020 Outlays (gross)	-4,889	-1,226	-778
3040 Recoveries of prior year unpaid obligations, unexpired	-88		
3050 Unpaid obligations, end of year	1,362	2,314	3,714
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-855	-2,028	-2,028
3070 Change in uncollected pymts, Fed sources, unexpired	-1,173		
3090 Uncollected pymts, Fed sources, end of year	-2,028	-2,028	-2,028
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	36	-666	286
3200 Obligated balance, end of year	-666	286	1,686

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	6,374	823	823
Outlays, gross:			
4010 Outlays from new discretionary authority	3,585	283	283

4011 Outlays from discretionary balances	1,304	943	495
4020 Outlays, gross (total)	4,889	1,226	778
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-4,421	-783	-783
4033 Non-Federal sources	-5		
4040 Offsets against gross budget authority and outlays (total) ...	-4,426	-783	-783
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-1,173		
4053 Recoveries of prior year paid obligations, unexpired accounts	5		
4060 Additional offsets against budget authority only (total)	-1,168		
4070 Budget authority, net (discretionary)	780	40	40
4080 Outlays, net (discretionary)	463	443	-5
4180 Budget authority, net (total)	780	40	40
4190 Outlays, net (total)	463	443	-5

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

Object Classification (in millions of dollars)

Identification code 096-3125-0-1-301	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	67	66	66
11.3 Other than full-time permanent	1	1	1
11.5 Other personnel compensation	3	3	3
11.9 Total personnel compensation	71	70	70
12.1 Civilian personnel benefits	14	14	14
21.0 Travel and transportation of persons	3	3	3
22.0 Transportation of things	1		
23.2 Rental payments to others	1	1	1
25.1 Advisory and assistance services	1	12	12
25.2 Other services from non-Federal sources	26	37	37
25.3 Other goods and services from Federal sources	10	16	16
25.4 Operation and maintenance of facilities	16	13	13
25.7 Operation and maintenance of equipment	2	2	2
26.0 Supplies and materials	8	2	2
31.0 Equipment	4	2	2
32.0 Land and structures	253	265	265
99.0 Direct obligations	410	437	437
99.0 Reimbursable obligations	5,038	1,741	1,741
99.9 Total new obligations, unexpired accounts	5,448	2,178	2,178

Employment Summary

Identification code 096-3125-0-1-301	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	497	575	575

FORMERLY UTILIZED SITES REMEDIAL ACTION PROGRAM

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

Program and Financing (in millions of dollars)

Identification code 096-3130-0-1-053	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0007 Formerly Utilized Site Remedial Action Program	329	252	252
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	296	408	231
1021 Recoveries of prior year unpaid obligations	8		
1033 Recoveries of prior year paid obligations	133		

1070	Unobligated balance (total)	437	408	231
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	300	75	200
1900	Budget authority (total)	300	75	200
1930	Total budgetary resources available	737	483	431
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	408	231	179
Change in obligated balance:				
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	361	422	558
3010	New obligations, unexpired accounts	329	252	252
3020	Outlays (gross)	-260	-116	-179
3040	Recoveries of prior year unpaid obligations, unexpired	-8		
3050	Unpaid obligations, end of year	422	558	631
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	361	422	558
3200	Obligated balance, end of year	422	558	631
Budget authority and outlays, net:				
	Discretionary:			
4000	Budget authority, gross	300	75	200
	Outlays, gross:			
4010	Outlays from new discretionary authority		26	70
4011	Outlays from discretionary balances	260	90	109
4020	Outlays, gross (total)	260	116	179
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-133		
4040	Offsets against gross budget authority and outlays (total)	-133		
	Additional offsets against gross budget authority only:			
4053	Recoveries of prior year paid obligations, unexpired accounts	133		
4060	Additional offsets against budget authority only (total)	133		
4070	Budget authority, net (discretionary)	300	75	200
4080	Outlays, net (discretionary)	127	116	179
4180	Budget authority, net (total)	300	75	200
4190	Outlays, net (total)	127	116	179

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

Object Classification (in millions of dollars)

Identification code 096-3130-0-1-053	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	26	24	24
11.9 Total personnel compensation	26	24	24
12.1 Civilian personnel benefits	5	5	5
21.0 Travel and transportation of persons	1	1	1
25.1 Advisory and assistance services	114	93	93
25.2 Other services from non-Federal sources	30	30	30
25.3 Other goods and services from Federal sources	11	1	1
32.0 Land and structures	142	98	98
99.0 Direct obligations	329	252	252
99.9 Total new obligations, unexpired accounts	329	252	252

Employment Summary

Identification code 096-3130-0-1-053	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	144	144	144

EXPENSES

For expenses necessary for the supervision and general administration of the civil works program in the headquarters of the Corps of Engineers and the offices of the Division Engineers; and for costs of management and operation of the Humphreys Engineer Center Support Activity, the Institute for Water Resources, the United States Army Engineer Research and Development Center, and the United States Army Corps of Engineers Finance Center allocable to the civil works program, \$218,000,000, to remain available until September 30, 2028, of which

not to exceed \$5,000 may be used for official reception and representation purposes and only during the current fiscal year: Provided, That no part of any other appropriation provided in this title shall be available to fund the civil works activities of the Office of the Chief of Engineers or the civil works executive direction and management activities of the division offices: Provided further, That any Flood Control and Coastal Emergencies appropriation may be used to fund the supervision and general administration of emergency operations, repairs, and other activities in response to any flood, hurricane, or other natural disaster: Provided further, That of the amounts made available under this heading, up to \$2,000,000 may be transferred to and merged with amounts made available under the heading "Office of the Assistant Secretary of the Army for Civil Works".

Program and Financing (in millions of dollars)

Identification code 096-3124-0-1-301	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0009 Executive Direction and Management	251	238	218
0799 Total direct obligations	251	238	218
0806 Other Federal Agencies	1		
0808 Intra-Corps		1	1
0899 Total reimbursable obligations	1	1	1
0900 Total new obligations, unexpired accounts	252	239	219
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	27	24	5
1001 Discretionary unobligated balance brought fwd, Oct 1	27		
1011 Unobligated balance transfer from other acct [096-3123]	32		
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	60	24	5
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	216	220	218
Spending authority from offsetting collections, discretionary:			
1700 Collected	1		
1701 Change in uncollected payments, Federal sources	-1		
1900 Budget authority (total)	216	220	218
1930 Total budgetary resources available	276	244	223
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	24	5	4

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	9	9	35
3010 New obligations, unexpired accounts	252	239	219
3011 Obligations ("upward adjustments"), expired accounts	1		
3020 Outlays (gross)	-251	-211	-178
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3041 Recoveries of prior year unpaid obligations, expired	-1	-2	-2
3050 Unpaid obligations, end of year	9	35	74
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-2	-1	-1
3070 Change in uncollected pymts, Fed sources, unexpired	1		
3090 Uncollected pymts, Fed sources, end of year	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	7	8	34
3200 Obligated balance, end of year	8	34	73

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	216	220	218
Outlays, gross:			
4010 Outlays from new discretionary authority	212	205	173
4011 Outlays from discretionary balances	39	6	5
4020 Outlays, gross (total)	251	211	178
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1		
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	1		
4060 Additional offsets against budget authority only (total)	1		
4070 Budget authority, net (discretionary)	216	220	218
4080 Outlays, net (discretionary)	250	211	178
4180 Budget authority, net (total)	216	220	218
4190 Outlays, net (total)	250	211	178

EXPENSES—Continued

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

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

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

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

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

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

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

Object Classification (in millions of dollars)

Identification code 096-3124-0-1-301	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	137	134	134
11.3 Other than full-time permanent	2	2	2
11.5 Other personnel compensation	5	5	5
11.9 Total personnel compensation	144	141	141
12.1 Civilian personnel benefits	53	50	50
21.0 Travel and transportation of persons	3	5	5
23.1 Rental payments to GSA	3	4	4
23.2 Rental payments to others	1	2	2
25.1 Advisory and assistance services	3	4	4
25.2 Other services from non-Federal sources	2	1	1
25.3 Other goods and services from Federal sources	41	30	10
31.0 Equipment	1	1	1
99.0 Direct obligations	251	238	218
99.0 Reimbursable obligations	1	1	1
99.9 Total new obligations, unexpired accounts	252	239	219

Employment Summary

Identification code 096-3124-0-1-301	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	955	928	907
2001 Reimbursable civilian full-time equivalent employment	42	41	40

DISTRICT SALARIES AND EXPENSES

For the salaries, overhead, and related civil works program expenses of the Army Corps of Engineers district and field offices, not otherwise provided for, to support the execution of the projects, programs, and activities funded under the headings "Construction," "Operation and Maintenance," "Mississippi River and Tributaries," "Investigations," "Harbor Maintenance Trust Fund," and "Inland Waterways Trust Fund" in this Act and subsequent Acts, \$2,428,906,000, to remain available until expended, of which \$307,439,000 shall be derived from the Harbor Maintenance Trust Fund to cover such expenses for work authorized by law to be financed from such Fund; and of which \$8,360,000 shall be derived from the Inland Waterways Trust Fund to cover 25 percent of the costs of such expenses for work authorized by law to be financed from such Fund, except where a different percentage is otherwise specifically provided in law.

Program and Financing (in millions of dollars)

Identification code 096-3140-0-1-301	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Direct program activity			2,006

0801 Reimbursable program activity			300
0900 Total new obligations, unexpired accounts			2,306

Budgetary resources:

Budget authority:			
Appropriations, discretionary:			
1100 Appropriation			2,113
Spending authority from offsetting collections, discretionary:			
1700 Collected [Harbor Maintenance Trust Fund]			308
1700 Collected [Inland Waterways Trust Fund]			8
1750 Spending auth from offsetting collections, disc (total)			316
1900 Budget authority (total)			2,429
1930 Total budgetary resources available			2,429
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			123

Change in obligated balance:

Unpaid obligations:			
3010 New obligations, unexpired accounts			2,306
3020 Outlays (gross)			-2,305
3050 Unpaid obligations, end of year			1
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			1

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross			2,429
Outlays, gross:			
4010 Outlays from new discretionary authority			2,305
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources			-316
4180 Budget authority, net (total)			2,113
4190 Outlays, net (total)			1,989

This new appropriation funds the salaries, overhead, and related expenses of the Army Corps of Engineers district and field offices to carry out the projects, programs and activities funded in the Investigations, Construction, Mississippi River and Tributaries, Operation and Maintenance, Harbor Maintenance Trust Fund, and Inland Waterway Trust Fund accounts. Prior enacted funds in those other accounts would remain available to pay such expenses only for the work funded in those prior acts and reprogramming actions. The new appropriation would not affect cost sharing, responsibilities of non-Federal interests, or other terms and conditions for water resources development studies, projects, and programs as set forth in applicable law.

Object Classification (in millions of dollars)

Identification code 096-3140-0-1-301	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent			1,590
11.3 Other than full-time permanent			19
11.5 Other personnel compensation			70
11.9 Total personnel compensation			1,679
12.1 Civilian personnel benefits			327
99.0 Direct obligations			2,006
99.0 Reimbursable obligations			300
99.9 Total new obligations, unexpired accounts			2,306

Employment Summary

Identification code 096-3140-0-1-301	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment			18,055
2001 Reimbursable civilian full-time equivalent employment			3,160

WASHINGTON AQUEDUCT

Program and Financing (in millions of dollars)

Identification code 096-3128-0-1-301	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Reimbursable Capital Improvement	68	42	42
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	111	125	136
1021 Recoveries of prior year unpaid obligations	4		
1070 Unobligated balance (total)	115	125	136
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	83	54	54
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-5	-1	-1
1850 Spending auth from offsetting collections, mand (total)	78	53	53
1900 Budget authority (total)	78	53	53
1930 Total budgetary resources available	193	178	189
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	125	136	147
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	45	23	29
3010 New obligations, unexpired accounts	68	42	42
3020 Outlays (gross)	-86	-36	-39
3040 Recoveries of prior year unpaid obligations, unexpired	-4		
3050 Unpaid obligations, end of year	23	29	32
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	45	23	29
3200 Obligated balance, end of year	23	29	32
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	78	53	53
Outlays, gross:			
4100 Outlays from new mandatory authority		26	29
4101 Outlays from mandatory balances	86	10	10
4110 Outlays, gross (total)	86	36	39
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-83	-54	-54
4180 Budget authority, net (total)	-5	-1	-1
4190 Outlays, net (total)	3	-18	-15
Memorandum (non-add) entries:			
5090 Unexpired unavailable balance, SOY: Offsetting collections		5	6
5092 Unexpired unavailable balance, EOY: Offsetting collections	5	6	7

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

Object Classification (in millions of dollars)

Identification code 096-3128-0-1-301	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	16	16	16
11.5 Other personnel compensation	2	2	2
11.9 Total personnel compensation	18	18	18
12.1 Civilian personnel benefits	6	4	4
23.3 Communications, utilities, and miscellaneous charges	5	2	2
25.2 Other services from non-Federal sources	6	2	2
25.3 Other goods and services from Federal sources	9	4	4
25.4 Operation and maintenance of facilities	10	5	5
26.0 Supplies and materials	10	5	5
32.0 Land and structures	4	2	2
99.9 Total new obligations, unexpired accounts	68	42	42

Employment Summary

Identification code 096-3128-0-1-301	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	157	157	157

SPECIAL RECREATION USER FEE

Special and Trust Fund Receipts (in millions of dollars)

Identification code 096-5383-0-2-301	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	67	75	75
0198 Reconciliation adjustment	1		
0199 Balance, start of year	68	75	75
Receipts:			
Current law:			
1130 Special Recreation Use Fees, Corps of Engineers	64	64	65
1130 User Fees, Fund for Non-Federal Use of Disposal Facilities	11	3	3
1199 Total current law receipts	75	67	68
1999 Total receipts	75	67	68
2000 Total: Balances and receipts	143	142	143
Appropriations:			
Current law:			
2101 Special Recreation User Fee	-68	-67	-68
5099 Balance, end of year	75	75	75

Program and Financing (in millions of dollars)

Identification code 096-5383-0-2-301	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	68	67	68
1120 Appropriations transferred to other accts [096-3123]	-68	-67	-68
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

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

REVOLVING FUND

Program and Financing (in millions of dollars)

Identification code 096-4902-0-4-301	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0803 Intra-Corps	12,782	11,137	11,137
0809 Reimbursable program activities, subtotal	12,782	11,137	11,137
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	664	848	814
1021 Recoveries of prior year unpaid obligations	203	98	98
1033 Recoveries of prior year paid obligations	4	4	4
1070 Unobligated balance (total)	871	950	916
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	12,777	11,003	11,003
1801 Change in uncollected payments, Federal sources	-1	4	4
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-17	-6	-6
1850 Spending auth from offsetting collections, mand (total)	12,759	11,001	11,001
1900 Budget authority (total)	12,759	11,001	11,001

REVOLVING FUND—Continued
Program and Financing—Continued

Identification code 096-4902-0-4-301	2025 actual	2026 est.	2027 est.
1930 Total budgetary resources available	13,630	11,951	11,917
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	848	814	780
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,791	1,571	2,339
3010 New obligations, unexpired accounts	12,782	11,137	11,137
3020 Outlays (gross)	-12,799	-10,271	-10,271
3040 Recoveries of prior year unpaid obligations, unexpired	-203	-98	-98
3050 Unpaid obligations, end of year	1,571	2,339	3,107
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-106	-105	-109
3070 Change in uncollected pymts, Fed sources, unexpired	1	-4	-4
3090 Uncollected pymts, Fed sources, end of year	-105	-109	-113
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,685	1,466	2,230
3200 Obligated balance, end of year	1,466	2,230	2,994
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	12,759	11,001	11,001
Outlays, gross:			
4100 Outlays from new mandatory authority	10,344	8,106	8,106
4101 Outlays from mandatory balances	2,455	2,165	2,165
4110 Outlays, gross (total)	12,799	10,271	10,271
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-12,746	-10,992	-10,992
4123 Non-Federal sources	-35	-15	-15
4130 Offsets against gross budget authority and outlays (total)	-12,781	-11,007	-11,007
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	1	-4	-4
4143 Recoveries of prior year paid obligations, unexpired accounts	4	4	4
4150 Additional offsets against budget authority only (total)	5		
4160 Budget authority, net (mandatory)	-17	-6	-6
4170 Outlays, net (mandatory)	18	-736	-736
4180 Budget authority, net (total)	-17	-6	-6
4190 Outlays, net (total)	18	-736	-736
Memorandum (non-add) entries:			
5090 Unexpired unavailable balance, SOY: Offsetting collections	29	46	52
5092 Unexpired unavailable balance, EOY: Offsetting collections	46	52	58

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

Object Classification (in millions of dollars)

Identification code 096-4902-0-4-301	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
21.0 Travel and transportation of persons	119	100	100
22.0 Transportation of things	13	10	10
23.1 Rental payments to GSA	269	260	260
23.2 Rental payments to others	56	20	20
23.3 Communications, utilities, and miscellaneous charges	88	90	90
24.0 Printing and reproduction	1		
25.1 Advisory and assistance services	151	100	100
25.2 Other services from non-Federal sources	453	400	400
25.3 Other goods and services from Federal sources	11,099	9,690	9,690
25.4 Operation and maintenance of facilities	157	160	160
25.7 Operation and maintenance of equipment	82	75	75
26.0 Supplies and materials	117	80	80
31.0 Equipment	61	30	30
32.0 Land and structures	115	122	122
42.0 Insurance claims and indemnities	1		

99.9	Total new obligations, unexpired accounts	12,782	11,137	11,137
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WATER INFRASTRUCTURE FINANCE AND INNOVATION PROGRAM ACCOUNT

Program and Financing (in millions of dollars)

Identification code 096-3139-0-1-301	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0701 Direct loan subsidy		2	
0709 Administrative expenses	5	5	5
0791 Direct program activities, subtotal	5	7	5
0900 Total new obligations, unexpired accounts	5	7	5
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	95	97	97
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	7	7	
1900 Budget authority (total)	7	7	
1930 Total budgetary resources available	102	104	97
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	97	97	92
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3	3	8
3010 New obligations, unexpired accounts	5	7	5
3020 Outlays (gross)	-5	-2	-7
3050 Unpaid obligations, end of year	3	8	6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3	3	8
3200 Obligated balance, end of year	3	8	6
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	7	7	
Outlays, gross:			
4010 Outlays from new discretionary authority	1		
4011 Outlays from discretionary balances	4	2	7
4020 Outlays, gross (total)	5	2	7
4180 Budget authority, net (total)	7	7	
4190 Outlays, net (total)	5	2	7

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

Identification code 096-3139-0-1-301	2025 actual	2026 est.	2027 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Water Infrastructure Finance and Innovation, Corps		77	74
Direct loan subsidy (in percent):			
132001 Water Infrastructure Finance and Innovation, Corps		2.85	2.99
132999 Weighted average subsidy rate	0.00	2.85	2.99
Direct loan subsidy budget authority:			
133001 Water Infrastructure Finance and Innovation, Corps		2	1
Administrative expense data:			
3510 Budget authority	5	7	7

Object Classification (in millions of dollars)

Identification code 096-3139-0-1-301	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	2	2	2
12.1 Civilian personnel benefits	1	1	1
25.1 Advisory and assistance services	1	1	1
25.3 Other goods and services from Federal sources	1	1	1
41.0 Grants, subsidies, and contributions		2	
99.9 Total new obligations, unexpired accounts	5	7	5

Employment Summary

Identification code 096-3139-0-1-301	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	11	11	11

WATER INFRASTRUCTURE FINANCE AND INNOVATION FINANCING ACCT CORPS

Program and Financing (in millions of dollars)

Identification code 096-4388-0-3-301	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0710 Direct loan obligations		77	74
0900 Total new obligations, unexpired accounts		77	74
Budgetary resources:			
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority		77	74
1900 Budget authority (total)		77	74
1930 Total budgetary resources available		77	74
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			62
3010 New obligations, unexpired accounts		77	74
3020 Outlays (gross)		-15	-15
3050 Unpaid obligations, end of year		62	121
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			62
3200 Obligated balance, end of year		62	121
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross		77	74
Financing disbursements:			
4110 Outlays, gross (total)		15	15
4180 Budget authority, net (total)		77	74
4190 Outlays, net (total)		15	15

Status of Direct Loans (in millions of dollars)

Identification code 096-4388-0-3-301	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority		77	74
1150 Total direct loan obligations		77	74
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year			15
1231 Disbursements: Direct loan disbursements		15	15
1290 Outstanding, end of year		15	30

SPECIAL USE PERMIT FEES

Special and Trust Fund Receipts (in millions of dollars)

Identification code 096-5607-0-2-303	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Fees, Special Use Permit Fees	1	1	1
2000 Total: Balances and receipts	1	1	1
Appropriations:			
Current law:			
2101 Special Use Permit Fees	-1	-1	-1
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 096-5607-0-2-303	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Recreational Resources	1	1	1
0900 Total new obligations, unexpired accounts (object class 25.4)	1	1	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	2	2
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	1	1	1
1930 Total budgetary resources available	3	3	3
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	1	1	1
3020 Outlays (gross)	-1	-1	-1
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	1	1	1
Outlays, gross:			
4100 Outlays from new mandatory authority		1	1
4101 Outlays from mandatory balances	1		
4110 Outlays, gross (total)	1	1	1
4180 Budget authority, net (total)	1	1	1
4190 Outlays, net (total)	1	1	1

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

INTERAGENCY AMERICA THE BEAUTIFUL PASS REVENUES

Special and Trust Fund Receipts (in millions of dollars)

Identification code 096-5570-0-2-303	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Fees, Interagency America the Beautiful Pass Revenues	2	2	2
2000 Total: Balances and receipts	2	2	2
Appropriations:			
Current law:			
2101 Interagency America the Beautiful Pass Revenues	-2	-2	-2
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 096-5570-0-2-303	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Interagency America the Beautiful Pass Revenues	2	2	2
0900 Total new obligations, unexpired accounts (object class 25.4)	2	2	2
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	3	3
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	2	2	2
1930 Total budgetary resources available	5	5	5
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3	3	3

INTERAGENCY AMERICA THE BEAUTIFUL PASS REVENUES—Continued
Program and Financing—Continued

Identification code 096-5570-0-2-303	2025 actual	2026 est.	2027 est.
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	1	1
3010 New obligations, unexpired accounts	2	2	2
3020 Outlays (gross)	-2	-2	-2
3050 Unpaid obligations, end of year	1	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	1	1
3200 Obligated balance, end of year	1	1	1
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	2	2	2
Outlays, gross:			
4100 Outlays from new mandatory authority		2	2
4101 Outlays from mandatory balances	2		
4110 Outlays, gross (total)	2	2	2
4180 Budget authority, net (total)	2	2	2
4190 Outlays, net (total)	2	2	2

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

PERMANENT APPROPRIATIONS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 096-9921-0-2-999	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	49	42	48
Receipts:			
Current law:			
1110 Licenses under Federal Power Act, Improvements of Navigable Waters, Maintenance and Operation of Dams, Etc.	8	13	13
1130 Receipts from Leases of Lands Acquired for Flood Control, Navigation, and Allied Purposes	18	18	18
1199 Total current law receipts	26	31	31
1999 Total receipts	26	31	31
2000 Total: Balances and receipts	75	73	79
Appropriations:			
Current law:			
2101 Permanent Appropriations	-34	-26	-26
2103 Permanent Appropriations	-1	-1	-1
2132 Permanent Appropriations	2	2	2
2199 Total current law appropriations	-33	-25	-25
2999 Total appropriations	-33	-25	-25
5099 Balance, end of year	42	48	54

Program and Financing (in millions of dollars)

Identification code 096-9921-0-2-999	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Maintenance and operation of dams and other improvements of navigable waters	29	26	26
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	39	45	45
1021 Recoveries of prior year unpaid obligations	2	1	
1070 Unobligated balance (total)	41	46	45
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	34	26	26

1203 Appropriation (previously unavailable)(special or trust)	1	1	1
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-2	-2	-2
1260 Appropriations, mandatory (total)	33	25	25
1930 Total budgetary resources available	74	71	70
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	45	45	44

Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	10	6	7
3010 New obligations, unexpired accounts	29	26	26
3020 Outlays (gross)	-31	-24	-24
3040 Recoveries of prior year unpaid obligations, unexpired	-2	-1	
3050 Unpaid obligations, end of year	6	7	9
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	10	6	7
3200 Obligated balance, end of year	6	7	9

Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	33	25	25
Outlays, gross:			
4100 Outlays from new mandatory authority	19	18	18
4101 Outlays from mandatory balances	12	6	6
4110 Outlays, gross (total)	31	24	24
4180 Budget authority, net (total)	33	25	25
4190 Outlays, net (total)	31	24	24

This account covers three permanent appropriations:

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

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

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

Object Classification (in millions of dollars)

Identification code 096-9921-0-2-999	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	3	2	2
12.1 Civilian personnel benefits	1	1	1
25.3 Other goods and services from Federal sources	19	17	17
25.4 Operation and maintenance of facilities	3	1	1
32.0 Land and structures	3	5	5
99.9 Total new obligations, unexpired accounts	29	26	26

Employment Summary

Identification code 096-9921-0-2-999	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	50	35	35

Trust Funds

HARBOR MAINTENANCE TRUST FUND

For expenses necessary to perform work authorized by law to be financed from the Harbor Maintenance Trust Fund, and to be derived from such fund, \$1,392,561,000, to remain available until expended, of which \$31,148,000 shall be used to cover the Federal share of construction costs for dredged material disposal facilities, of which \$1,355,438,000 shall be used to cover the Federal share of eligible operation and maintenance costs for coastal harbors and channels and inland harbors, and of which \$5,975,000 shall be used to cover the Federal share of eligible

operation and maintenance costs for inland harbors on the Mississippi River: Provided, That, except as provided elsewhere in this title, no part of this appropriation shall be available to fund the salaries, overhead, and related civil works program expenses of the Army Corps of Engineers district and field offices to support the execution of the projects, programs, and activities funded under this heading.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 096-8863-0-7-301	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	7,859	7,144	5,611
0198 Reconciliation adjustment	-239		
0199 Balance, start of year	7,620	7,144	5,611
Receipts:			
Current law:			
1110 User Fees, Harbor Maintenance Trust Fund	1,869	1,701	1,717
1140 Earnings on Investments, Harbor Maintenance Trust Fund	495	280	280
1199 Total current law receipts	2,364	1,981	1,997
1999 Total receipts	2,364	1,981	1,997
2000 Total: Balances and receipts	9,984	9,125	7,608
Appropriations:			
Current law:			
2101 Operations and Maintenance	-40	-38	-50
2101 Operations and Support	-3	-3	-3
2101 Harbor Maintenance Trust Fund		-3,245	-1,355
2101 Harbor Maintenance Trust Fund		-218	-31
2101 Harbor Maintenance Trust Fund		-10	-6
2101 Harbor Maintenance Trust Fund			-308
2101 Harbor Maintenance Trust Fund	-2,771		
2199 Total current law appropriations	-2,814	-3,514	-1,753
2999 Total appropriations	-2,814	-3,514	-1,753
3097 Harbor Maintenance Trust Fund [202-00-8863-0-1045]	-25		
5098 Rounding adjustment	-1		
5099 Balance, end of year	7,144	5,611	5,855

Program and Financing (in millions of dollars)

Identification code 096-8863-0-7-301	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Commercial navigation	2,826	3,473	1,566
0002 Flood risk management			1
0003 Aquatic ecosystem restoration			16
0005 Multipurpose and Other Programs			117
0900 Total new obligations, unexpired accounts	2,826	3,473	1,700
Budgetary resources:			
Unobligated balance:			
1033 Recoveries of prior year paid obligations	30		
1045 Adjustment for change in allocation (prior year)	25		
1070 Unobligated balance (total)	55		
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (O&M)		3,245	1,355
1101 Appropriation (Construction)		218	31
1101 Appropriation (MR&T)		10	6
1101 Appropriation (District Salaries and Expenses)			308
1101 Appropriation (total)	2,771		
1160 Appropriation, discretionary (total)	2,771	3,473	1,700
1930 Total budgetary resources available	2,826	3,473	1,700
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,395	2,989	4,618
3010 New obligations, unexpired accounts	2,826	3,473	1,700
3020 Outlays (gross)	-2,232	-1,844	-2,142
3050 Unpaid obligations, end of year	2,989	4,618	4,176
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2,395	2,989	4,618
3200 Obligated balance, end of year	2,989	4,618	4,176

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	2,771	3,473	1,700
Outlays, gross:			
4010 Outlays from new discretionary authority	2,177	1,389	680

4011 Outlays from discretionary balances	55	455	1,462
4020 Outlays, gross (total)	2,232	1,844	2,142
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-30		
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts	30		
4070 Budget authority, net (discretionary)	2,771	3,473	1,700
4080 Outlays, net (discretionary)	2,202	1,844	2,142
4180 Budget authority, net (total)	2,771	3,473	1,700
4190 Outlays, net (total)	2,202	1,844	2,142

Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value	10,083	10,136	10,164
5001 Total investments, EOY: Federal securities: Par value	10,136	10,164	10,184

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

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

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

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

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

This appropriation would no longer be available to fund the salaries, overhead, and related civil works program expenses of the Army Corps of Engineers district and field offices. Instead, the new District Salaries and Expenses account would fund those expenses. Prior enacted appropriations in this account would remain available to pay such expenses only for the work funded in those prior acts and reprogramming actions.

Object Classification (in millions of dollars)

Identification code 096-8863-0-7-301	2025 actual	2026 est.	2027 est.
Direct obligations:			
21.0 Travel and transportation of persons			5
23.3 Communications, utilities, and miscellaneous charges			1
25.1 Advisory and assistance services			6
25.2 Other services from non-Federal sources			58

HARBOR MAINTENANCE TRUST FUND—Continued
Object Classification—Continued

Identification code 096-8863-0-7-301	2025 actual	2026 est.	2027 est.
25.3 Other goods and services from Federal sources			221
25.4 Operation and maintenance of facilities			375
25.7 Operation and maintenance of equipment			6
26.0 Supplies and materials			6
31.0 Equipment			32
32.0 Land and structures			682
94.0 Financial transfers (Operation and Maintenance)	2,700	3,245	
94.0 Financial transfers (Construction)	120	218	
94.0 Financial transfers (MR&T)	6	10	
94.0 Financial transfers (District Salaries and Expenses)			308
99.9 Total new obligations, unexpired accounts	2,826	3,473	1,700

RIVERS AND HARBORS CONTRIBUTED FUNDS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 096-8862-0-7-301	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	1	3	2
Receipts:			
Current law:			
1130 Contributions, Rivers and Harbors, Other Than Port and Harbor User Fees	608	708	708
2000 Total: Balances and receipts	609	711	710
Appropriations:			
Current law:			
2101 Rivers and Harbors Contributed Funds	-608	-708	-708
2103 Rivers and Harbors Contributed Funds	-1	-3	-2
2132 Rivers and Harbors Contributed Funds	3	2	2
2199 Total current law appropriations	-606	-709	-708
2999 Total appropriations	-606	-709	-708
5099 Balance, end of year	3	2	2

Program and Financing (in millions of dollars)

Identification code 096-8862-0-7-301	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Commercial Navigation	80	105	105
0002 Flood Risk Management	320	313	313
0003 Aquatic Ecosystem Restoration	39	32	32
0004 Hydropower	3	3	3
0005 Multipurpose and Other Programs	186	185	185
0006 Emergency Management	1	10	10
0799 Total direct obligations	629	648	648
0807 NON-FEDERAL AGENCIES		1	1
0899 Total reimbursable obligations		1	1
0900 Total new obligations, unexpired accounts	629	649	649

Budgetary resources:

1000 Unobligated balance brought forward, Oct 1	1,741	1,733	1,793
1021 Recoveries of prior year unpaid obligations	15		
1070 Unobligated balance (total)	1,756	1,733	1,793
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	608	708	708
1203 Appropriation (previously unavailable)(special or trust) ...	1	3	2
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-3	-2	-2
1260 Appropriations, mandatory (total)	606	709	708
1900 Budget authority (total)	606	709	708
1930 Total budgetary resources available	2,362	2,442	2,501
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1,733	1,793	1,852

Change in obligated balance:

3000 Unpaid obligations, brought forward, Oct 1	1,190	1,136	1,427
3010 New obligations, unexpired accounts	629	649	649

3020 Outlays (gross)	-668	-358	-382
3040 Recoveries of prior year unpaid obligations, unexpired	-15		
3050 Unpaid obligations, end of year	1,136	1,427	1,694
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,190	1,136	1,427
3200 Obligated balance, end of year	1,136	1,427	1,694

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	606	709	708
Outlays, gross:			
4100 Outlays from new mandatory authority		8	7
4101 Outlays from mandatory balances	668	350	375
4110 Outlays, gross (total)	668	358	382
4180 Budget authority, net (total)	606	709	708
4190 Outlays, net (total)	668	358	382

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

Object Classification (in millions of dollars)

Identification code 096-8862-0-7-301	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	124	82	82
11.3 Other than full-time permanent	1		
11.5 Other personnel compensation	4	3	3
11.9 Total personnel compensation	129	85	85
12.1 Civilian personnel benefits	23	16	16
21.0 Travel and transportation of persons	2	1	1
25.1 Advisory and assistance services		1	1
25.2 Other services from non-Federal sources	31	15	15
25.3 Other goods and services from Federal sources	25	25	25
25.4 Operation and maintenance of facilities	45	45	45
26.0 Supplies and materials	1	1	1
31.0 Equipment	3		
32.0 Land and structures	370	459	459
99.0 Direct obligations	629	648	648
99.0 Reimbursable obligations		1	1
99.9 Total new obligations, unexpired accounts	629	649	649

Employment Summary

Identification code 096-8862-0-7-301	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	731	525	525

INLAND WATERWAYS TRUST FUND

For expenses necessary to cover 25 percent of the costs of construction, replacement, rehabilitation, and expansion of inland waterways projects, except as otherwise specifically provided by law, \$33,440,000, which shall be derived from the Inland Waterways Trust Fund and remain available until expended: Provided, That, except as provided elsewhere in this title, no part of this appropriation shall be available to fund the salaries, overhead, and related civil works program expenses of the Army Corps of Engineers district and field offices to support the execution of the projects, programs, and activities funded under this heading.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 096-8861-0-7-301	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	430	433	444
0198 Reconciliation adjustment	-98		
0199 Balance, start of year	332	433	444
Receipts:			
Current law:			
1110 Transfer from General Fund, Inland Waterways Revenue Act Taxes	108	102	99

1140	Interest and Profits on Investments in Public Debt Securities, Inland Waterways Trust Fund	17	8	8
1199	Total current law receipts	125	110	107
1999	Total receipts	125	110	107
2000	Total: Balances and receipts	457	543	551
Appropriations:				
Current law:				
2101	Inland Waterways Trust Fund		-99	-34
2101	Inland Waterways Trust Fund			-8
2199	Total current law appropriations		-99	-42
2999	Total appropriations		-99	-42
3097	Inland Waterways Trust Fund [202-00-8861-0-1045]	-24		
5099	Balance, end of year	433	444	509

Program and Financing (in millions of dollars)

Identification code 096-8861-0-7-301	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Inland Waterways Trust Fund	24	99	42
Budgetary resources:			
Unobligated balance:			
1045 Adjustment for change in allocation (trust fund portion)	24		
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (Construction)		99	34
1101 Appropriation (District Salaries and Expenses)			8
1160 Appropriation, discretionary (total)		99	42
1930 Total budgetary resources available	24	99	42
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			99
3010 New obligations, unexpired accounts	24	99	42
3020 Outlays (gross)	-24		
3050 Unpaid obligations, end of year		99	141
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			99
3200 Obligated balance, end of year		99	141
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross		99	42
Outlays, gross:			
4011 Outlays from discretionary balances	24		
4180 Budget authority, net (total)		99	42
4190 Outlays, net (total)	24		
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	326	432	500
5001 Total investments, EOY: Federal securities: Par value	432	500	550

The Inland Waterways Trust Fund is authorized under the Inland Waterways Revenue Act of 1978 (P.L. 95-502), as amended by the Water Resources Development Act (WRDA) of 1986 (P.L. 99-662). The fund is used to pay 25 percent of the costs associated with the construction, replacement, rehabilitation, and expansion of Federal inland waterways projects, except as otherwise specifically provided for in law. Section 1126 of WRDA 2024 amended Section 102(a) of WRDA 1986 (33 U.S.C. 2212(a)) to state 25 percent of the costs of construction of an inland navigation project shall be paid from the Inland Waterway Trust Fund until such construction of the project is complete. The effective date for the provision was October 1, 2024, to any construction project for navigation on the inland waterways that is new or ongoing on or after that date. Under current law, revenue is derived from an excise tax imposed on diesel fuel for commercial vessels on most of the inland waterways, plus investment interest. The Budget proposes to execute these appropriations within the Inland Waterways Trust Fund rather than to transfer and execute them in the Construction account.

This appropriation would no longer be available to fund the salaries, overhead, and related civil works program expenses of the Army Corps of

Engineers district and field offices. Instead, the new District Salaries and Expenses account would fund those expenses. Prior enacted appropriations in this account would remain available to pay such expenses only for the work funded in those prior acts and reprogramming actions.

Object Classification (in millions of dollars)

Identification code 096-8861-0-7-301	2025 actual	2026 est.	2027 est.
Direct obligations:			
94.0 Financial transfers (Construction)	24	99	34
94.0 Financial transfers (District Salaries and Expenses)			8
99.9 Total new obligations, unexpired accounts	24	99	42

COASTAL WETLANDS RESTORATION TRUST FUND

Program and Financing (in millions of dollars)

Identification code 096-8333-0-7-301	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Coastal Wetlands Restoration Trust Fund	158	95	95
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	467	418	434
1021 Recoveries of prior year unpaid obligations	14	11	12
1033 Recoveries of prior year paid obligations	1		
1070 Unobligated balance (total)	482	429	446
Budget authority:			
Appropriations, mandatory:			
1203 Appropriation (previously unavailable)(special or trust)	5	5	5
1221 Appropriations transferred from other acct [014-8151]	94	100	101
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-5	-5	-5
1260 Appropriations, mandatory (total)	94	100	101
1930 Total budgetary resources available	576	529	547
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	418	434	452
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	206	284	265
3010 New obligations, unexpired accounts	158	95	95
3020 Outlays (gross)	-66	-103	-103
3040 Recoveries of prior year unpaid obligations, unexpired	-14	-11	-12
3050 Unpaid obligations, end of year	284	265	245
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	206	284	265
3200 Obligated balance, end of year	284	265	245
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	94	100	101
Outlays, gross:			
4100 Outlays from new mandatory authority		25	25
4101 Outlays from mandatory balances	66	78	78
4110 Outlays, gross (total)	66	103	103
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-1		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	1		
4160 Budget authority, net (mandatory)	94	100	101
4170 Outlays, net (mandatory)	65	103	103
4180 Budget authority, net (total)	94	100	101
4190 Outlays, net (total)	65	103	103

The Coastal Wetlands Planning, Protection and Restoration Act (P.L. 101-646, Title III), as amended, directs the Secretary of the Interior to distribute to the Coastal Wetlands Restoration Trust Fund a portion of the amounts appropriated each fiscal year from the Sport Fish Restoration Account. The Louisiana Coastal Wetlands Conservation and Restoration Task Force, which is an interagency task force consisting of the Corps,

COASTAL WETLANDS RESTORATION TRUST FUND—Continued

Environmental Protection Agency, Fish and Wildlife Service, Natural Resources Conservation Service, National Marine Fisheries Service, and the State of Louisiana, uses these funds to plan, set priorities, and carry out projects for the creation, protection, and restoration of coastal wetlands in the State of Louisiana.

Object Classification (in millions of dollars)

Identification code 096-8333-0-7-301	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	7	7	7
25.3 Other goods and services from Federal sources	150	87	87
99.9 Total new obligations, unexpired accounts	158	95	95

Employment Summary

Identification code 096-8333-0-7-301	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	9	10	10

SOUTH DAKOTA TERRESTRIAL WILDLIFE HABITAT RESTORATION TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 096-8217-0-7-306	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	110	110	110
Receipts:			
Current law:			
1140 Earnings on Investments, South Dakota Terrestrial Wildlife Habitat Restoration Trust Fund	3	3	3
2000 Total: Balances and receipts	113	113	113
Appropriations:			
Current law:			
2101 South Dakota Terrestrial Wildlife Habitat Restoration Trust Fund	-3	-3	-2
5099 Balance, end of year	110	110	111

Program and Financing (in millions of dollars)

Identification code 096-8217-0-7-306	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Wildlife Habitat Restoration	1	2	2
0900 Total new obligations, unexpired accounts (object class 25.2)	1	2	2
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	7	9	10
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	3	3	2
1930 Total budgetary resources available	10	12	12
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	9	10	10
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	1	2	2
3020 Outlays (gross)	-1	-2	-2
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	3	3	2
Outlays, gross:			
4100 Outlays from new mandatory authority		2	1
4101 Outlays from mandatory balances	1		1
4110 Outlays, gross (total)	1	2	2
4180 Budget authority, net (total)	3	3	2
4190 Outlays, net (total)	1	2	2
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	118	120	121

5001 Total investments, EOY: Federal securities: Par value	120	121	123
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This fund, authorized by the Water Resources Development Act of 1999 (P.L. 106-53), supports wildlife habitat restoration efforts undertaken by the State of South Dakota. The establishment of this fund satisfies the Federal obligation under the Fish and Wildlife Coordination Act (16 U.S.C. 1661 et seq.) to mitigate for the loss of habitat due to flooding from the Oahe and Big Bend projects, which the Corps constructed under the Pick-Sloan Missouri River Basin program.

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2025 actual	2026 est.	2027 est.
Offsetting receipts from the public:			
096-143500 General Fund Proprietary Interest Receipts, not Otherwise Classified	16	20	20
096-322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	85	256	256
General Fund Offsetting receipts from the public	101	276	276
Intragovernmental payments:			
096-388500 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts	1		
General Fund Intragovernmental payments	1		

GENERAL PROVISIONS—CORPS OF ENGINEERS—CIVIL

(INCLUDING TRANSFERS OF FUNDS)

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

- (1) creates or initiates a new program, project, or activity;
- (2) eliminates a program, project, or activity;
- (3) increases funds or personnel for any program, project, or activity for which funds have been denied or restricted by this Act, unless notice has been transmitted to the Committees on Appropriations of both Houses of Congress;
- (4) proposes to use funds directed for a specific activity for a different purpose, unless notice has been transmitted to the Committees on Appropriations of both Houses of Congress;

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

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

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

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

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

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

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

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

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

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

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

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

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

