

ENVIRONMENTAL PROTECTION AGENCY

Federal Funds

OFFICE OF INSPECTOR GENERAL

For necessary expenses of the Office of Inspector General in carrying out the provisions of the Inspector General Act of 1978, \$37,768,000, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 068-0112-0-1-304	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0008 X Cross-Agency Mission and Science Support	67	67	67
0801 Reimbursable from Superfund Trust Fund	10	10	10
0900 Total new obligations, unexpired accounts	77	77	77
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	119	149	179
1001 Discretionary unobligated balance brought fwd, Oct 1	119	.....	.....
1021 Recoveries of prior year unpaid obligations	1	1	1
1070 Unobligated balance (total)	120	150	180
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	43	43	38
Advance appropriations, discretionary:			
1173 Advance appropriations transferred from other accounts [068-0103]	50	50	.....
1173 Advance appropriations transferred from other accounts [068-0108]	2	2	.....
1180 Advanced appropriation, discretionary (total)	52	52	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected	11	11	11
1900 Budget authority (total)	106	106	49
1930 Total budgetary resources available	226	256	229
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	149	179	152
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	4	4	20
3010 New obligations, unexpired accounts	77	77	77
3020 Outlays (gross)	-76	-60	-56
3040 Recoveries of prior year unpaid obligations, unexpired	-1	-1	-1
3050 Unpaid obligations, end of year	4	20	40
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-3	-2	-2
3071 Change in uncollected pymts, Fed sources, expired	1	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-2	-2	-2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	2	18
3200 Obligated balance, end of year	2	18	38
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	106	106	49
Outlays, gross:			
4010 Outlays from new discretionary authority	65	52	42
4011 Outlays from discretionary balances	11	8	14
4020 Outlays, gross (total)	76	60	56
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-11	-11	-11
4180 Budget authority, net (total)	95	95	38
4190 Outlays, net (total)	65	49	45

This appropriation supports the Environmental Protection Agency's (EPA) core programs by providing funds for independent Office of Inspector General (OIG) audit, evaluation, and investigative products and advisory services. These products and services consistently provide significant positive monetary return on investment and contribute substantially to risk reduction, improved environmental quality and human health, streamlining business practices, operational efficiency, and accountability. Specifically, the OIG performs contract audits and investigations that focus on costs claimed by contractors and assess the effectiveness of contract management.

Assistance agreement audits and investigations evaluate the award, administration, and costs of assistance agreements. Program audits, evaluations, and investigations determine the extent to which the desired results or benefits envisioned by the Administration and the Congress are being achieved. The OIG helps identify activities that could undermine the integrity, efficiency, and effectiveness of EPA programs. Financial statement audits review financial systems and statements to ensure that adequate controls are in place and EPA's accounting information is timely, accurate, reliable, and complies with applicable laws and regulations. Efficiency, risk assessment, and program performance audits review the economy, efficiency, and effectiveness of operations by examining EPA's structure and processes for achieving environmental goals. Some of these activities include assessing risk, setting priorities, developing implementation strategies, and measuring performance. Information resource management audits review EPA information technology and systems to test the integrity of data and systems controls, as well as compliance with a variety of Federal information security laws and requirements. Investigations prevent, detect, and seek prosecution for criminal activity and serious misconduct in EPA programs and operations. Major areas of audits and investigations include: financial fraud; infrastructure/terrorist threat; program integrity; employee integrity; cyber-crimes; and theft of intellectual or sensitive data. In addition, the EPA Inspector General serves as the IG for the U.S. Chemical Safety and Hazard Investigation Board, providing the full range of audit, evaluation, and investigative services specified by the Inspector General Act, as amended. Additional funds for audit, evaluation, and investigative activities associated with the Hazardous Substance Superfund are appropriated under that account and transferred to the Inspector General account.

Object Classification (in millions of dollars)

Identification code 068-0112-0-1-304	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	40	40	40
11.3 Other than full-time permanent	1	1	1
11.5 Other personnel compensation	2	2	2
11.9 Total personnel compensation	43	43	43
12.1 Civilian personnel benefits	17	17	17
21.0 Travel and transportation of persons	1	1	1
25.1 Advisory and assistance services	6	6	6
99.0 Direct obligations	67	67	67
99.0 Reimbursable obligations	10	10	10
99.9 Total new obligations, unexpired accounts	77	77	77

Employment Summary

Identification code 068-0112-0-1-304	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	281	281	217
2001 Reimbursable civilian full-time equivalent employment	40	40	.....

SCIENCE AND TECHNOLOGY

For science and technology, including research and development activities, which shall include research and development activities under the Comprehensive Environmental Response, Compensation, and Liability Act of 1980; necessary expenses for personnel and related costs, and travel expenses; procurement of laboratory equipment and supplies; hire, maintenance, and operation of aircraft; and other operating expenses in support of research and development, \$508,385,000, to remain available until September 30, 2028.

SCIENCE AND TECHNOLOGY—Continued

Program and Financing (in millions of dollars)

Identification code 068-0107-0-1-304	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Clean Air, Land, and Water for Every American	317	260	273
0002 Restore American Energy Dominance	108	90	93
0003 Permitting Reform, Cooperative Federalism, and Cross-Agency Partnership	102	71	88
0004 Make the United States the Artificial Intelligence Capital of the World	109	89	94
0005 Protecting and Bringing Back American Auto Jobs	112	90	96
0799 Total direct obligations	748	600	644
0801 Clean Air, Land, and Water for Every American	1	1	1
0802 Restore American Energy Dominance	1	1	1
0899 Total reimbursable obligations	2	2	2
0900 Total new obligations, unexpired accounts	750	602	646
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	114	162	341
1001 Discretionary unobligated balance brought fwd, Oct 1	111		
1011 Unobligated balance transfer from other acct [047-0616]		1	
1021 Recoveries of prior year unpaid obligations	17	17	17
1070 Unobligated balance (total)	131	180	358
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	756	744	508
Appropriations, mandatory:			
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-3		
Spending authority from offsetting collections, discretionary:			
1700 Collected	29	19	19
1701 Change in uncollected payments, Federal sources	3		
1750 Spending auth from offsetting collections, disc (total)	32	19	19
1900 Budget authority (total)	785	763	527
1930 Total budgetary resources available	916	943	885
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-4		
1941 Unexpired unobligated balance, end of year	162	341	239
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	321	203	115
3010 New obligations, unexpired accounts	750	602	646
3011 Obligations ("upward adjustments"), expired accounts	1		
3020 Outlays (gross)	-818	-673	-659
3040 Recoveries of prior year unpaid obligations, unexpired	-17	-17	-17
3041 Recoveries of prior year unpaid obligations, expired	-34		
3050 Unpaid obligations, end of year	203	115	85
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-29	-23	-23
3070 Change in uncollected pymts, Fed sources, unexpired	-3		
3071 Change in uncollected pymts, Fed sources, expired	9		
3090 Uncollected pymts, Fed sources, end of year	-23	-23	-23
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	292	180	92
3200 Obligated balance, end of year	180	92	62
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	788	763	527
Outlays, gross:			
4010 Outlays from new discretionary authority	518	442	322
4011 Outlays from discretionary balances	298	227	337
4020 Outlays, gross (total)	816	669	659
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-36	-19	-19
4033 Non-Federal sources	-1		
4040 Offsets against gross budget authority and outlays (total)	-37	-19	-19
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-3		
4052 Offsetting collections credited to expired accounts	8		
4060 Additional offsets against budget authority only (total)	5		
4070 Budget authority, net (discretionary)	756	744	508

4080 Outlays, net (discretionary)	779	650	640
Mandatory:			
4090 Budget authority, gross	-3		
Outlays, gross:			
4101 Outlays from mandatory balances	2	4	
4180 Budget authority, net (total)	753	744	508
4190 Outlays, net (total)	781	654	640

This appropriation finances salary, travel, science, technology, environmental monitoring, research, and development activities including laboratory and center supplies, certain operating expenses (including activities under the Working Capital Fund), contracts, grants, intergovernmental agreements, and purchases of scientific equipment.

The Air and Energy (AE) research program will conduct a range of science and technology activities to develop and implement strategies to improve air quality. These include: research to inform the review of the national ambient air quality standards to improve understanding of ozone, particulate matter, lead, sulfur dioxide, carbon monoxide, and nitrogen dioxide; system research and life cycle analysis to understand the production, operation, and impacts of energy systems on health and the environment; research on the generation, fate, transport, and chemical transformation of air emissions; development and evaluation of new approaches for monitoring levels of air pollutants (including air toxics); development of tools to provide technical assistance to State and local governments and Tribes to use in developing clean air plans to achieve air quality standards; and the production of information and decision support tools. EPA will continue to implement the renewable fuels provisions of the Energy Policy Act of 2005 (P.L. 109-58) and the Energy Independence and Security Act of 2007 (P.L. 110-140), and will develop, implement, and ensure compliance with regulatory programs that will significantly reduce emissions from highway and non-road sources.

The Safe and Sustainable Water Resources (SSWR) research program conducts research to meet the science needs in EPA's water program, including: evaluating groups of contaminants for the protection of human health and the environment; developing innovative tools, technologies, and strategies for managing water resources (including stormwater); and supporting a systems approach for protecting and restoring aquatic systems. The systems approach includes: research to inform setting water quality criteria; establishing measures to assess and manage watersheds; and developing effective source control and management methods, especially for urban uses. Within the SSWR program, research will assess, develop, and compile scientifically rigorous tools and models that will be used by the Agency, States, Tribes, and municipalities to address issues such as lead in drinking water and excess nutrient loading.

The Sustainable and Healthy Communities (SHC) research program, including Superfund research, implements system-based research to develop a new generation of smart technologies to address environmental conditions in a community. Superfund research costs are appropriated to the Hazardous Substance Superfund Trust Fund appropriation and transferred to this account to allow for proper accounting. The SHC research program develops decision support tools to enable communities' decision makers to solve complex human health and environmental problems. The program will identify health risks and stressors, especially those that impact sensitive populations such as children and the elderly. The decision support tools support critical policy, regulatory, and non-regulatory needs related to contaminated site remediation, children's health protection, waste management, and our economy's reliance on quality ecosystem goods and services.

The Health and Environmental Risk Assessment (HERA) research program develops assessments and scientific products that are used extensively by EPA's Program and Regional offices, and other parties, to estimate the potential risk to public health from exposure to environmental contaminants, to develop regulatory standards, and to manage environmental clean-ups. This includes EPA's All Ages Lead Model which predicts lead concentration in body tissues and organs for a hypothetical individual, based on a simulated lifetime of lead exposure.

The Homeland Security Research Program (HSRP) will continue to support research efforts on evaluating chemical, biological, radiological, and nuclear (CBRN) analytical methods. The HSRP will conduct research on decontamination and methods to manage potential public health consequences and develop methods to protect water infrastructures and assess threats and consequences. In 2027, decontamination research will continue to address existing scientific knowledge gaps in responding to and recovering from wide-area CBRN attacks on urban centers and public areas. Water Infrastructure Protection Research will focus on developing and testing decontamination approaches for water infrastructure and on treating CBRN contaminated water caused by terrorist attacks, natural disasters, and/or accidents. Research on real-time distribution system models and methods to isolate and treat contaminated water, clean distribution systems, redirect water, and return water systems to service quickly and affordably is in progress. EPA also will continue to support water sector-specific agency responsibilities to protect the Nation's critical water infrastructure.

EPA's Chemical Safety for Sustainability (CSS) research program is designed to strengthen the Agency's ability to evaluate and predict the potential environmental and human health impacts from use of manufactured chemicals throughout their lifecycle. The CSS program supports the development and application of improved and new computational systems; models of pathways and tissues; rapid cost-efficient exposure models; and user-friendly web-based tools for analysis and decision support. The CSS program will continue to develop approaches for using toxicity and exposure data to inform screening and prioritization of the over 40,000 chemicals currently on the TSCA Active List and will continue to inform the Agency's implementation of key environmental regulations and to address contaminants of emerging concern, such as Per- and Polyfluoroalkyl Substances (PFAS). This program works on ensuring the availability of appropriate analytical methods for detecting pesticide residues in food and feed; ensuring suitability for monitoring pesticide residues; and enforcing tolerances. The program accomplishes this by developing and validating multi-residue pesticide analytical methods for food, feed, and water for use by other Federal and State laboratories and EPA's programs and regions. Laboratories further support the estimation of human health risks from pesticide use by operating the National Pesticide Standard Repository (NPSR).

EPA's Forensics Support program provides expert scientific and technical support for criminal and civil environmental enforcement cases, as well as technical support for the Agency's compliance efforts. EPA's National Enforcement Investigations Center (NEIC) is an environmental forensic center accredited for both laboratory and field sampling operations that generate environmental data for law enforcement purposes. It is fully accredited under International Standards Organization 17025, the main standard used by testing and calibration laboratories, as recommended by the National Academy of Sciences (see Strengthening Forensic Science in the United States: A Path Forward, National Academy of Sciences, 2009). The NEIC maintains a sophisticated chemistry laboratory and a corps of highly trained inspectors and scientists with expertise across media. The NEIC works closely with EPA's Criminal Investigation Division to provide technical support (e.g., sampling, analysis, consultation, and testimony) to criminal investigations. The NEIC also works closely with EPA's Program and Regional Offices to provide technical support, consultation, on-site inspection, investigation, and case resolution services in support of the Agency's Civil Enforcement program.

EPA's internal operations programs provide centralized management services to ensure that EPA is fulfilling its mission. The enabling office and the functions it performs with the Science & Technology appropriation is the Office of Finance and Administration (facilities infrastructure and operations and information technology/data management).

Additional funds for science, technology, research, and development activities associated with the Hazardous Substance Superfund are appropriated under that account and transferred to the Science and Technology account.

Object Classification (in millions of dollars)

Identification code 068-0107-0-1-304	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	280	210	238
11.3 Other than full-time permanent	16	8	16
11.5 Other personnel compensation	7	2	7
11.7 Military personnel	1	1	1
11.9 Total personnel compensation	304	221	262
12.1 Civilian personnel benefits	113	87	97
21.0 Travel and transportation of persons	2	2	2
22.0 Transportation of things	1	1	1
23.1 Rental payments to GSA	31	27	27
23.3 Communications, utilities, and miscellaneous charges	12	9	9
24.0 Printing and reproduction	2	2	2
25.1 Advisory and assistance services	77	66	66
25.2 Other services from non-Federal sources	53	46	46
25.3 Other goods and services from Federal sources	21	18	18
25.4 Operation and maintenance of facilities	47	40	40
25.5 Research and development contracts	38	38	33
25.7 Operation and maintenance of equipment	9	9	8
26.0 Supplies and materials	6	6	5
31.0 Equipment	8	7	7
41.0 Grants, subsidies, and contributions	24	21	21
99.0 Direct obligations	748	600	644
99.0 Reimbursable obligations	2	2	2
99.9 Total new obligations, unexpired accounts	750	602	646

Employment Summary

Identification code 068-0107-0-1-304	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	2,044	1,159	1,476
1101 Direct military average strength employment	7	7	7

ENVIRONMENTAL PROGRAMS AND MANAGEMENT

For environmental programs and management, including necessary expenses not otherwise provided for, for personnel and related costs and travel expenses; hire of passenger motor vehicles; hire, maintenance, and operation of aircraft; purchase of reprints; library memberships in societies or associations which issue publications to members only or at a price to members lower than to subscribers who are not members; administrative costs of the brownfields program under the Small Business Liability Relief and Brownfields Revitalization Act of 2002; implementation of a coal combustion residual permit program under section 2301 of the Water and Waste Act of 2016; and not to exceed \$40,000 for official reception and representation expenses, \$2,504,386,000, to remain available until September 30, 2028: Provided, That of the funds included under this heading—

- (1) \$584,904,000 shall be for Geographic Programs as specified in the Environmental Protection Agency's budget justification materials submitted to the Congress in support of the President's Budget for fiscal year 2027;
- (2) \$20,000,000, to remain available until expended, shall be for grants, including grants that may be awarded on a non-competitive basis, interagency agreements, and associated program support costs to establish and implement a program to assist Alaska Native Regional Corporations, Alaskan Native Village Corporations, federally-recognized tribes in Alaska, Alaska Native Non-Profit Organizations and Alaska Native Nonprofit Associations, and intertribal consortia comprised of Alaskan tribal entities to address contamination on lands conveyed under or pursuant to the Alaska Native Claims Settlement Act (43 U.S.C. 1601 et seq.) that were or are contaminated at the time of conveyance and are on an inventory of such lands developed and maintained by the Environmental Protection Agency: Provided further, That grants awarded using funds made available in this paragraph may be used by a recipient to supplement other funds provided by the Environmental Protection Agency through individual media or multi-media grants or cooperative agreements: Provided further, That of the amounts made available in this paragraph, in addition to amounts otherwise available for such purposes, the Environmental Protection Agency may reserve up to \$2,000,000 for salaries, expenses, and administration of the program and for grants related to such program that address contamination on lands conveyed under or pursuant to the Alaska Native Claims Settlement Act (43 U.S.C. 1601 et seq.) that were or are contaminated at the time of conveyance and are on the EPA inventory of such lands; and
- (3) In addition to amounts otherwise available for such purposes, not to exceed \$9,000,000, to remain available until expended, shall be available for addressing

ENVIRONMENTAL PROGRAMS AND MANAGEMENT—Continued

water emergencies, as determined by the Administrator, under the authorities in the Safe Drinking Water Act (42 U.S.C. 300f et seq.) or the Federal Water Pollution Control Act (33 U.S.C. 1251 et seq.).

Program and Financing (in millions of dollars)

Identification code 068-0108-0-1-304	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Clean Air, Land, and Water for Every American	2,693	2,431	1,070
0002 Restore American Energy Dominance	137	137	128
0003 Permitting Reform, Cooperative Federalism, and Cross-Agency Partnership	2,472	2,200	1,061
0004 Make the United States the Artificial Intelligence Capital of the World	94	94	90
0005 Protecting and Bringing Back American Auto Jobs	17	17	16
0799 Total direct obligations	5,413	4,879	2,365
0801 Clean Air, Land, and Water for Every American (Reimbursable)	316	316	316
0900 Total new obligations, unexpired accounts	5,729	5,195	2,681
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4,100	1,444	4
1001 Discretionary unobligated balance brought fwd, Oct 1	1,021		
1010 Unobligated balance transfer to other accts [513-1200]	-40		
1021 Recoveries of prior year unpaid obligations	104	70	70
1070 Unobligated balance (total)	4,164	1,514	74
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	3,198	3,115	2,504
1100 Appropriation - TSCA Appropriation Offset		3	
1121 Appropriations transferred from other acct [068-5664]	6	6	
1160 Appropriation, discretionary (total)	3,204	3,124	2,504
Advance appropriations, discretionary:			
1170 Advance appropriation	387	387	
1172 Advance appropriations transferred to other accounts [068-0112]	-2	-2	
1180 Advanced appropriation, discretionary (total)	385	385	
Appropriations, mandatory:			
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-848		
Spending authority from offsetting collections, discretionary:			
1700 Collected [Offsetting Collections]	106	176	115
1701 Change in uncollected payments, Federal sources	168		
1750 Spending auth from offsetting collections, disc (total)	274	176	115
1900 Budget authority (total)	3,015	3,685	2,619
1930 Total budgetary resources available	7,179	5,199	2,693
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-6		
1941 Unexpired unobligated balance, end of year	1,444	4	12
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,903	4,728	5,756
3010 New obligations, unexpired accounts	5,729	5,195	2,681
3020 Outlays (gross)	-3,728	-4,097	-3,254
3040 Recoveries of prior year unpaid obligations, unexpired	-104	-70	-70
3041 Recoveries of prior year unpaid obligations, expired	-72		
3050 Unpaid obligations, end of year	4,728	5,756	5,113
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-95	-247	-247
3070 Change in uncollected pymts, Fed sources, unexpired	-168		
3071 Change in uncollected pymts, Fed sources, expired	16		
3090 Uncollected pymts, Fed sources, end of year	-247	-247	-247
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2,808	4,481	5,509
3200 Obligated balance, end of year	4,481	5,509	4,866
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	3,863	3,685	2,619
Outlays, gross:			
4010 Outlays from new discretionary authority	2,073	1,687	1,270
4011 Outlays from discretionary balances	1,352	1,508	1,707
4020 Outlays, gross (total)	3,425	3,195	2,977

Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-103	-60	-60
4033 Non-Federal sources	-13	-116	-55
4040 Offsets against gross budget authority and outlays (total)	-116	-176	-115
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-168		
4052 Offsetting collections credited to expired accounts	10		
4060 Additional offsets against budget authority only (total)	-158		
4070 Budget authority, net (discretionary)	3,589	3,509	2,504
4080 Outlays, net (discretionary)	3,309	3,019	2,862
Mandatory:			
4090 Budget authority, gross	-848		
Outlays, gross:			
4101 Outlays from mandatory balances	303	902	277
4180 Budget authority, net (total)	2,741	3,509	2,504
4190 Outlays, net (total)	3,612	3,921	3,139

This appropriation includes funds for salaries, travel, contracts, grants, and cooperative agreements for pollution abatement, control, and compliance activities and administrative activities of the operating programs, including activities under the Working Capital Fund. This appropriation supports core agency programs implementing environmental statutes.

To protect and improve air quality, the Environmental Protection Agency (EPA) applies a variety of approaches and tools that include the following: developing and implementing strategies to attain ambient air quality standards for the six criteria pollutants; reducing regional haze through regional approaches where significant transport of pollutants occurs; and developing control measures for sources that are appropriately regulated at the Federal level. EPA develops and issues national technology-based and risk-based standards using a sector-based approach to reduce the quantity of toxic air pollutants emitted from industrial and manufacturing processes, as well as from urban sources. The Acid Rain program will continue its market-based approach to achieving reduced emissions of sulfur dioxide, primarily from electric utilities. The market-based approach also will be used in other programs, where permitted under the Clean Air Act, to reduce emissions of air pollutants. In addition, EPA will develop and use public information and training to reduce public exposure to radiation. EPA will focus its domestic efforts to ensure that ozone-depleting substance production and import caps under the Montreal Protocol and Clean Air Act continue to be met.

EPA works to protect and restore our waters to ensure that drinking water is safe, and that aquatic ecosystems sustain fish, plants, and wildlife, as well as support economic, recreational, and subsistence activities. EPA will focus on core statutory requirements and water infrastructure. EPA will support the following Clean Water Act program components: water quality criteria, standards, and technology; National Pollutant Discharge Elimination System (NPDES); water monitoring; Total Maximum Daily Loads (TMDLs); watershed management; water infrastructure and grants management; core wetlands programs and Clean Water Act section 106 program management. EPA also will work with States and Tribes to reduce risks to drinking water contaminants. EPA will respond to drinking water emergencies where EPA has determined that drinking water quality poses a risk to the public health, and the public water system and primacy agency are not able to ensure the community has access to safe drinking water in a timely or effective manner.

EPA's programs work to preserve land by ensuring proper management of waste under multiple environmental statutes. EPA will continue to assist States in putting in place and maintaining permits at facilities that treat, store, or dispose of hazardous waste. Although States are the primary implementers of the Corrective Action program, which requires facilities managing hazardous waste to clean up past releases, EPA directly implements the program in some States and provides technical support and oversight for State activities. EPA also works with Tribes to maintain the Tribal Underground Storage Tank (UST) programs. EPA also supports the operations and management of the Brownfields program, including training and technical support to assist communities to address issues associated

with redevelopment or reuse of properties that may be complicated by the presence of contamination. EPA works with State, local, and tribal partners to help protect the public and the environment from the release of hazardous substances from chemical handling facilities by helping them develop area-wide emergency response and contingency plans. EPA conducts audits and inspections of those facilities handling more than a threshold quantity of certain extremely hazardous chemicals and that are required to implement a Risk Management Program to prevent releases.

In collaboration with our tribal government partners, EPA works to strengthen human health and environmental protection in Indian Country. In addition, EPA works to ensure that its environmental protection programs are implemented in Indian Country either by EPA or by the Tribes. EPA will continue the direct implementation assessment to better understand EPA's direct implementation responsibilities and activities on a program-by-program basis in Indian Country. EPA also provides resources and technical assistance for federally recognized Tribes to create and maintain effective environmental programs by collaborating with Tribes to develop long-term EPA-Tribal Environmental Plans (ETEP) for all federally recognized Tribes.

To ensure that food will be free from unsafe levels of pesticide residues, EPA applies strict health-based standards in establishing and reevaluating tolerances for residues in food or animal feed. EPA also works to expedite the registration of reduced risk pesticides when possible, and to ensure that older pesticides meet current health and environmental standards. To respond to emerging health issues, EPA develops methods to evaluate the efficacy of products intended to combat public health pests. EPA intends to reduce potential human and environmental risks from commercial and residential exposure to pesticides through programs that focus on farm worker protection, pollinator health and protection, endangered species protection, environmental stewardship, and integrated pest management. EPA's toxics program will continue to make substantial progress in protecting public health and the environment from potentially harmful industrial chemicals by assessing the safety of new and existing chemicals, reducing gaps in the availability of chemical data, strengthening management of chemical information, and providing easier and more complete public access to non-confidential chemical data. EPA will conduct existing chemical prioritization and evaluations under the provisions of the Toxic Substances Control Act (TSCA) as amended by the Frank R. Lautenberg Chemical Safety for the Twenty-First Century Act, and address any unreasonable risks identified through such evaluations.

EPA will engage both bilaterally and through multilateral institutions to improve international cooperation to prevent and address the transboundary movement of pollution and coordinate with other nations to protect the environment and human health.

Combined with public demand for information, unprecedented changes in information technology are altering the way EPA, States, and Tribes collect, manage, analyze, use, secure, and provide access to quality environmental information. EPA is working with the States and Tribes to strengthen our information quality, leverage information maintained by other government organizations, and develop new tools that provide the public with simultaneous access to multiple data sets, allowing users to understand local, tribal, State, regional, and national environmental conditions. EPA will continue to reduce reporting burdens, improve data quality, and accelerate data publications by accelerating the replacement of paper-based submissions with electronic reporting under the Toxic Release Inventory (TRI) and other programs.

EPA works in partnership with State and tribal agencies to enforce and build compliance with Federal environmental laws passed by Congress that ensure our communities have clean air, water, and land. EPA will enforce environmental laws to correct noncompliance and promote cleanup of contaminated sites. To improve compliance with environmental laws, EPA works to provide easy access to tools that help regulated entities, Federal agencies, and the public understand these laws and find efficient, and cost-effective resources for putting them into practice. EPA's enforce-

ment program targets inspections and other compliance monitoring activities according to the degree of health and environmental risk. The program collaborates with the Department of Justice, States, local government agencies, and tribal governments to ensure consistent and fair enforcement of all environmental laws and regulations. The program seeks to pursue violations that threaten communities, ensure a level economic playing field by so that violators do not realize an economic benefit from noncompliance, and deter future violations. The Civil Enforcement program develops, litigates, and settles administrative and civil judicial cases against serious violators of environmental laws. The Criminal Enforcement program enforces the nation's environmental laws through targeted investigations of criminal conduct, committed by individual and corporate defendants, that threatens public health and the environment. To maximize compliance, the Agency will refocus efforts towards areas with significant noncompliance issues and where enforcement can address the most substantial impacts to human health and the environment.

The FY 2027 President's Budget also includes resources to address environmental issues regarding the 44 million acres transferred from Federal ownership to Alaska Native corporations as part of the Alaska Native Claims Settlement Act (ANCSA). Many of these lands were contaminated while not under Alaska Native ownership, and the contaminants on some of these lands - arsenic, asbestos, lead, mercury, pesticides, polychlorinated biphenyls (PCBs), and other petroleum products - pose health concerns to Alaska Native communities, negatively impact subsistence resources, and hamper economic activity.

EPA's internal operations programs provide centralized management services and leadership to ensure that EPA is fulfilling its mission. The enabling offices and the functions they perform within the Environmental Programs and Management appropriation are: the Office of the Administrator (administrative law; civil rights/Title VII compliance; congressional, intergovernmental and external relations; Science Advisory Board; children's health; Small Business Ombudsman; Small Minority Business Assistance; NEPA Implementation; and regulatory and economic management and analysis work); the Office of Finance and Administration (facilities, infrastructure and operations; acquisition management; human resources management services; grants and interagency agreements; information security; information technology/data management; strategic planning, annual planning, and budgeting; financial services; and financial management, analysis, and accountability); and the Office of General Counsel (FOIA management and legal advice). Since these centralized services provide support across EPA, many of these programs are funded across EPA's appropriations.

Object Classification (in millions of dollars)

Identification code 068-0108-0-1-304	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	1,244	1,244	712
11.3 Other than full-time permanent	39	31	30
11.5 Other personnel compensation	41	41	24
11.9 Total personnel compensation	1,324	1,316	766
12.1 Civilian personnel benefits	493	463	210
13.0 Benefits for former personnel	4	4	3
21.0 Travel and transportation of persons	13	13	16
22.0 Transportation of things	3	3	3
23.1 Rental payments to GSA	153	153	95
23.2 Rental payments to others	3	3	1
23.3 Communications, utilities, and miscellaneous charges	5	5	4
24.0 Printing and reproduction	3	3	3
25.1 Advisory and assistance services	252	247	203
25.2 Other services from non-Federal sources	341	341	220
25.3 Other goods and services from Federal sources	297	297	198
25.4 Operation and maintenance of facilities	16	16	10
25.7 Operation and maintenance of equipment	2	2	1
26.0 Supplies and materials	3	3	1
31.0 Equipment	4	4	3
41.0 Grants, subsidies, and contributions	2,494	2,003	631
42.0 Insurance claims and indemnities	3	3	1
99.0 Direct obligations	5,413	4,879	2,369

ENVIRONMENTAL PROGRAMS AND MANAGEMENT—Continued

Object Classification—Continued

Identification code 068-0108-0-1-304	2025 actual	2026 est.	2027 est.
99.0 Reimbursable obligations	316	316	312
99.9 Total new obligations, unexpired accounts	5,729	5,195	2,681

Employment Summary

Identification code 068-0108-0-1-304	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	9,059	8,157	7,613
2001 Reimbursable civilian full-time equivalent employment	56		

BUILDINGS AND FACILITIES

For construction, repair, improvement, extension, alteration, and purchase of fixed equipment or facilities of, or for use by, the Environmental Protection Agency, \$35,076,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 068-0110-0-1-304	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0003 Permitting Reform, Cooperation Federalism, and Cross - Agency Partnership	9		
0020 Restore American Energy Dominance		60	65
0900 Total new obligations, unexpired accounts	9	60	65
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	53	90	86
1021 Recoveries of prior year unpaid obligations	5	15	15
1070 Unobligated balance (total)	58	105	101
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	41	41	35
1930 Total budgetary resources available	99	146	136
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	90	86	71
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	45	18	56
3010 New obligations, unexpired accounts	9	60	65
3020 Outlays (gross)	-31	-7	-31
3040 Recoveries of prior year unpaid obligations, unexpired	-5	-15	-15
3050 Unpaid obligations, end of year	18	56	75
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	45	18	56
3200 Obligated balance, end of year	18	56	75
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	41	41	35
Outlays, gross:			
4010 Outlays from new discretionary authority		7	6
4011 Outlays from discretionary balances	31		25
4020 Outlays, gross (total)	31	7	31
4180 Budget authority, net (total)	41	41	35
4190 Outlays, net (total)	31	7	31

This appropriation provides for the construction, repair, improvement, extension, alteration, and purchase of fixed equipment or facilities of, or for use by the Environmental Protection Agency (EPA). This appropriation supports providing centralized management services to ensure that EPA is fulfilling its mission. EPA will set and implement quality standards for effective internal management and fiscal responsibility. The facilities funded by this account will provide quality work environments and laboratories that maintain employee safety and security and prevent pollution.

Object Classification (in millions of dollars)

Identification code 068-0110-0-1-304	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.4 Operation and maintenance of facilities	1	5	5
32.0 Land and structures	8	55	60
99.9 Total new obligations, unexpired accounts	9	60	65

STATE AND TRIBAL ASSISTANCE GRANTS

For environmental programs and infrastructure assistance, including capitalization grants for State revolving funds and performance partnership grants, \$748,118,000, to remain available until expended, of which—

(1) \$155,000,000 shall be for making capitalization grants for the Clean Water State Revolving Funds under title VI of the Federal Water Pollution Control Act; and of which \$150,000,000 shall be for making capitalization grants for the Drinking Water State Revolving Funds under section 1452 of the Safe Drinking Water Act: Provided, That for fiscal year 2027, to the extent there are sufficient eligible project applications and projects are consistent with State Intended Use Plans, not less than 10 percent of the funds made available under this title to each State for Clean Water State Revolving Fund capitalization grants shall be used by the State for projects to address green infrastructure, water or energy efficiency improvements, or other environmentally innovative activities: Provided further, That for fiscal year 2027, funds made available under this title to each State for Drinking Water State Revolving Fund capitalization grants may, at the discretion of each State, be used for projects to address green infrastructure, water or energy efficiency improvements, or other environmentally innovative activities: Provided further, That the Administrator is authorized to use up to \$1,500,000 of funds made available for the Clean Water State Revolving Funds under this heading under title VI of the Federal Water Pollution Control Act (33 U.S.C. 1381) to conduct the Clean Watersheds Needs Survey: Provided further, That notwithstanding section 603(d)(7) of the Federal Water Pollution Control Act, the limitation on the amounts in a State water pollution control revolving fund that may be used by a State to administer the fund shall not apply to amounts included as principal in loans made by such fund in fiscal year 2027 and prior years where such amounts represent costs of administering the fund to the extent that such amounts are or were deemed reasonable by the Administrator, accounted for separately from other assets in the fund, and used for eligible purposes of the fund, including administration: Provided further, That for fiscal year 2027, notwithstanding the provisions of subsections (g)(1), (h), and (l) of section 201 of the Federal Water Pollution Control Act, grants made under title II of such Act for American Samoa, Guam, the Commonwealth of the Northern Marianas, the United States Virgin Islands, and the District of Columbia may also be made for the purpose of providing assistance: (1) solely for facility plans, design activities, or plans, specifications, and estimates for any proposed project for the construction of treatment works; and (2) for the construction, repair, or replacement of privately owned treatment works serving one or more principal residences or small commercial establishments: Provided further, That for fiscal year 2027, notwithstanding the provisions of such subsections (g)(1), (h), and (l) of section 201 and section 518(c) of the Federal Water Pollution Control Act, funds reserved by the Administrator for grants under section 518(c) of the Federal Water Pollution Control Act may also be used to provide assistance: (1) solely for facility plans, design activities, or plans, specifications, and estimates for any proposed project for the construction of treatment works; and (2) for the construction, repair, or replacement of privately owned treatment works serving one or more principal residences or small commercial establishments: Provided further, That for fiscal year 2027, funds reserved under section 518(c) of such Act shall be available for grants only to Indian tribes, as defined in section 518(h) of such Act and former Indian reservations in Oklahoma (as determined by the Secretary of the Interior) and Native Villages as defined in Public Law 92-203: Provided further, That for fiscal year 2027, notwithstanding the limitation on amounts in section 518(c) of the Federal Water Pollution Control Act, up to a total of 2 percent of the funds appropriated, and notwithstanding the limitation on amounts in section 1452(i) of the Safe Drinking Water Act, up to a total of 2 percent of the funds appropriated, for State Revolving Funds under such Acts may be reserved by the Administrator for grants under section 518(c) and section 1452(i) of such Acts: Provided further, That for fiscal year 2027, notwithstanding the amounts specified in section 205(c) of the Federal Water Pollution Control Act, up to 1.5 percent of the aggregate funds appropriated for the Clean Water State Revolving Fund program under the Act less any sums reserved under section 518(c) of the Act, may be reserved by the Administrator

for grants made under title II of the Federal Water Pollution Control Act for American Samoa, Guam, the Commonwealth of the Northern Marianas, and United States Virgin Islands: Provided further, That for fiscal year 2027, notwithstanding the limitations on amounts specified in section 1452(j) of the Safe Drinking Water Act, up to 1.5 percent of the funds appropriated for the Drinking Water State Revolving Fund programs under the Safe Drinking Water Act may be reserved by the Administrator for grants made under section 1452(j) of the Safe Drinking Water Act: Provided further, That 10 percent of the funds made available under this title to each State for Clean Water State Revolving Fund capitalization grants and 14 percent of the funds made available under this title to each State for Drinking Water State Revolving Fund capitalization grants shall be used by the State to provide additional subsidy to eligible recipients in the form of forgiveness of principal, negative interest loans, or grants (or any combination of these), and shall be so used by the State only where such funds are provided as initial financing for an eligible recipient or to buy, refinance, or restructure the debt obligations of eligible recipients only where such debt was incurred on or after the date of enactment of this Act, or where such debt was incurred prior to the date of enactment of this Act if the State, with concurrence from the Administrator, determines that such funds could be used to help address a threat to public health from heightened exposure to lead in drinking water or if a Federal or State emergency declaration has been issued due to a threat to public health from heightened exposure to lead in a municipal drinking water supply before the date of enactment of this Act: Provided further, That in a State in which such an emergency declaration has been issued, the State may use more than 14 percent of the funds made available under this title to the State for Drinking Water State Revolving Fund capitalization grants to provide additional subsidy to eligible recipients: Provided further, That notwithstanding section 1452(o) of the Safe Drinking Water Act (42 U.S.C. 300j-12(o)), the Administrator shall reserve up to \$2,000,000 of the amounts made available for fiscal year 2027 for making capitalization grants for the Drinking Water State Revolving Funds to pay the costs of monitoring for unregulated contaminants under section 1445(a)(2)(C) of such Act: Provided further, That funds made available to carry out section 1452(a)(4)(F) of the Safe Drinking Water Act and section 608(f) of the Federal Water Pollution Control Act may also be used for management and oversight of the requirements of title IX of division G of Public Law 117-58: Provided further, That the funds made available under this heading for Community Project Funding/Congressionally Directed Spending grants in this or prior appropriations Acts are not subject to compliance with Federal procurement requirements for competition and methods of procurement applicable to Federal financial assistance, if a Community Project Funding/Congressionally Directed Spending recipient has procured services or products through contracts entered into prior to the date of enactment of this legislation that complied with state and/or local laws governing competition;

(2) \$15,000,000 shall be for architectural, engineering, planning, design, construction and related activities in connection with the construction of high priority water and wastewater facilities in the area of the United States-Mexico Border, after consultation with the appropriate border commission: Provided, That no funds provided by this appropriations Act to address the water, wastewater and other critical infrastructure needs of the colonias in the United States along the United States-Mexico border shall be made available to a county or municipal government unless that government has established an enforceable local ordinance, or other zoning rule, which prevents in that jurisdiction the development or construction of any additional colonia areas, or the development within an existing colonia the construction of any new home, business, or other structure which lacks water, wastewater, or other necessary infrastructure;

(3) \$10,000,000 shall be for grants to the State of Alaska to address drinking water and wastewater infrastructure needs of rural and Alaska Native Villages: Provided, That of these funds: (A) the State of Alaska shall provide a match of 25 percent; (B) no more than 5 percent of the funds may be used for administrative and overhead expenses; and (C) the State of Alaska shall make awards consistent with the Statewide priority list established in conjunction with the Agency and the U.S. Department of Agriculture for all water, sewer, waste disposal, and similar projects carried out by the State of Alaska that are funded under section 221 of the Federal Water Pollution Control Act (33 U.S.C. 1301) or the Consolidated Farm and Rural Development Act (7 U.S.C. 1921 et seq.) which shall allocate not less than 25 percent of the funds provided for projects in regional hub communities;

(4) \$80,000,000 shall be to carry out section 104(k) of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (CERCLA), including grants, interagency agreements, and associated program support costs;

(5) \$36,174,000 shall be for targeted airshed grants in accordance with the terms and conditions in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act);

(6) \$28,000,000 shall be for grants under section 1464(d) of the Safe Drinking Water Act (42 U.S.C. 300j-24(d));

(7) \$20,000,000 shall be for grants under section 1459B of the Safe Drinking Water Act (42 U.S.C. 300j-19b);

(8) \$16,500,000 shall be for grants under section 1459A(l) of the Safe Drinking Water Act (42 U.S.C. 300j-19a(l)): Provided, That such funds shall also be available for grants to eligible recipients, as defined by the Administrator, for cybersecurity improvements to drinking water or wastewater systems serving a population less than 10,000;

(9) \$10,000,000 shall be for grants under section 104(b)(8) of the Federal Water Pollution Control Act (33 U.S.C. 1254(b)(8));

(10) \$41,000,000 shall be for grants under section 221 of the Federal Water Pollution Control Act (33 U.S.C. 1301);

(11) \$5,000,000 shall be for grants under section 4304(b) of the America's Water Infrastructure Act of 2018 (Public Law 115-270);

(12) \$5,000,000 shall be for carrying out section 302(a) of the Save Our Seas 2.0 Act (33 U.S.C. 4282(a)), of which not more than 2 percent shall be for administrative costs to carry out such section: Provided, That notwithstanding section 302(a) of such Act, the Administrator may also provide grants pursuant to such authority to intertribal consortia consistent with the requirements in 40 CFR 35.504(a), to former Indian reservations in Oklahoma (as determined by the Secretary of the Interior), and Alaska Native Villages as defined in Public Law 92-203;

(13) \$7,000,000 shall be for grants under section 103(b)(3) of the Clean Air Act for wildfire smoke preparedness grants in accordance with the terms and conditions in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act): Provided, That not more than 3 percent shall be for administrative costs to carry out such section;

(14) \$2,250,000 shall be for grants under section 1459F of the Safe Drinking Water Act (42 U.S.C. 300j-19g);

(15) \$31,000,000 shall be for carrying out section 2001 of the America's Water Infrastructure Act of 2018 (Public Law 115-270, 42 U.S.C. 300j-3c note): Provided, That the Administrator may award grants to and enter into contracts with tribes, intertribal consortia, public or private agencies, institutions, organizations, and individuals, without regard to section 3324(a) and (b) of title 31 and section 6101 of title 41, United States Code, and enter into interagency agreements as appropriate: Provided further, That, for funds appropriated in fiscal years 2023 through 2026, as well as in this fiscal year, the funds made available for Required Projects under section 2001(c)(1) of the America's Water Infrastructure Act of 2018 shall be used to carry out eligible projects in the Upper Missouri River Basin, the Upper Rio Grande Basin, the Columbia River Basin, the Lower Colorado River Basin, and the Arkansas-White-Red River Basin, notwithstanding sections 2001(c)(1)(A)-(E) and 2001(c)(2) of such Act;

(16) \$2,000,000 shall be for grants under section 50217(b) of the Infrastructure Investment and Jobs Act (33 U.S.C. 1302f(b); Public Law 117-58);

(17) \$3,500,000 shall be for grants under section 124 of the Federal Water Pollution Control Act (33 U.S.C. 1276); and

(18) \$100,794,000 shall be for grants, including associated program support costs, to States, federally recognized tribes, interstate agencies, tribal consortia, and air pollution control agencies for multi-media or single media pollution prevention, control and abatement, and related activities, including activities pursuant to the provisions set forth under this heading in Public Law 104-134, of which: \$72,200,000 shall be for grants under the Indian Environmental General Assistance Program Act (42 U.S.C. 4368b); \$16,300,000 shall be for grants to Tribes and Intertribal Consortia authorized under section 103 of the Clean Air Act (42 U.S.C. 7403), section 105 of the Clean Air Act (42 U.S.C. 7405), and section 301(d) of the Clean Air Act (42 U.S.C. 7601(d)); and \$12,294,000 shall be for grants under section 1443(b) of the Safe Drinking Water Act (42 U.S.C. 300j-2(b)).

Program and Financing (in millions of dollars)

Identification code	068-0103-0-1-304	2025 actual	2026 est.	2027 est.
Obligations by program activity:				
0001	Clean Air, Land and Water for Every American	23,137	4,568	1,650
0002	Restore American Energy Dominance	1		
0003	Permitting Reform, Cooperative Federalism, and Cross-Agency Partnership	183	180	50
0004	Make the United States the Artificial Intelligence Capital of the World		83	20
0005	Protecting and Bringing Back American Auto Jobs	116	120	33
0900	Total new obligations, unexpired accounts	23,437	4,951	1,753

STATE AND TRIBAL ASSISTANCE GRANTS—Continued
Program and Financing—Continued

Identification code 068-0103-0-1-304	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	20,376	15,935	26,903
1001 Discretionary unobligated balance brought fwd, Oct 1	11,332	15,875	.....
1021 Recoveries of prior year unpaid obligations	531	63	63
1070 Unobligated balance (total)	20,907	15,998	26,966
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	7,630	4,410	749
Advance appropriations, discretionary:			
1170 Advance appropriation	11,621	11,621	.....
1172 Advance appropriations transferred to other accounts [068-0112]	-50	-50	.....
1172 Advance appropriations transferred to other accounts [014-1125] .....	.....	-125	.....
1180 Advanced appropriation, discretionary (total)	11,571	11,446	.....
Appropriations, mandatory:			
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-736	.....	.....
1900 Budget authority (total)	18,465	15,856	749
1930 Total budgetary resources available	39,372	31,854	27,715
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	15,935	26,903	25,962
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	53,952	40,716	30,526
3010 New obligations, unexpired accounts	23,437	4,951	1,753
3020 Outlays (gross)	-29,712	-15,078	-21,367
3040 Recoveries of prior year unpaid obligations, unexpired	-531	-63	-63
3041 Recoveries of prior year unpaid obligations, expired	-6,430	.....	.....
3050 Unpaid obligations, end of year	40,716	30,526	10,849
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	53,952	40,716	30,526
3200 Obligated balance, end of year	40,716	30,526	10,849
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	19,201	15,856	749
Outlays, gross:			
4010 Outlays from new discretionary authority	526	309	40
4011 Outlays from discretionary balances	8,873	9,662	16,099
4020 Outlays, gross (total)	9,399	9,971	16,139
Mandatory:			
4090 Budget authority, gross	-736	.....	.....
Outlays, gross:			
4101 Outlays from mandatory balances	20,313	5,107	5,228
4180 Budget authority, net (total)	18,465	15,856	749
4190 Outlays, net (total)	29,712	15,078	21,367

This appropriation supports core Environmental Protection Agency (EPA) programs through grants to States, Tribes, and U.S. districts and Territories. Funding is provided to assist State and Tribal partners in implementing their environmental programs to protect human health and the environment. EPA is using common elements for State and Tribal grant agreements.

EPA funding supports work to reduce human exposure to contaminants in drinking water, fish and shellfish, and recreational waters and to protect and restore watersheds and aquatic ecosystems. EPA will continue to work with its partners to enhance the capacity of communities, States, and private investors to plan and finance drinking water and wastewater infrastructure improvements.

Direct grants also are provided to help address the significant water and wastewater infrastructure needs of Alaska Native Villages. EPA has implemented a management plan that optimizes the pace of the program. EPA will continue to strengthen core water quality protection and water enforcement programs.

The Budget proposes funds for the America's Water Infrastructure Act and Water Infrastructure Improvements for the Nation Act grant programs that will assist in lead testing in schools, reducing lead in drinking water, increasing resiliency at drinking water systems, sewer overflow control,

and water infrastructure workforce investment. These resources would complement State and local drinking water and wastewater infrastructure investments.

EPA's Brownfields program supports land revitalization by providing grants to States, Tribes, and local communities to assess and clean up real property which may be complicated by the presence or potential presence of a hazardous substance, pollutant, or contaminant. EPA Brownfields assessment and clean-up projects assist local communities in paving the way for the productive reuse of contaminated properties and abandoned sites.

The Budget includes resources for carrying out section 302(a) of the Save our Seas 2.0 Act to help EPA's partners to achieve progress on the ground with investments in solid waste management infrastructure and post-consumer materials management.

Under Federal environmental statutes, EPA is responsible for protecting human health and the environment in Indian Country. EPA works with over 574 federally recognized Tribes located across the United States to improve environmental and human health outcomes. Indian Country totals more than 70 million acres, with reservations ranging from less than 10 acres to more than 14 million acres. EPA will provide funding to build and enhance the capacity of Tribes to address environmental and public health challenges in Indian Country, including lack of access to safe drinking water, sanitation, adequate waste facilities, and other environmental safeguards taken for granted elsewhere. The Budget provides ample funding to the Indian Reservation Drinking Water Program, which can be used for drinking water and wastewater infrastructure.

EPA also will be implementing expansion of wildfire smoke monitoring support, including improving instrumentation, technical assistance, and outreach, with a focus on traditionally underserved or under-monitored communities.

Object Classification (in millions of dollars)

Identification code 068-0103-0-1-304	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	54	30	.....
11.3 Other than full-time permanent	5	2	.....
11.5 Other personnel compensation	1	1	.....
11.9 Total personnel compensation	60	33	.....
12.1 Civilian personnel benefits	22	5	.....
21.0 Travel and transportation of persons	2	.....	.....
25.1 Advisory and assistance services	24	4	4
25.2 Other services from non-Federal sources	164	33	10
25.3 Other goods and services from Federal sources	176	56	20
25.5 Research and development contracts	25	1	1
41.0 Grants, subsidies, and contributions	22,964	4,819	1,718
99.9 Total new obligations, unexpired accounts	23,437	4,951	1,753

Employment Summary

Identification code 068-0103-0-1-304	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	466	285	.....

WATER INFRASTRUCTURE FINANCE AND INNOVATION PROGRAM ACCOUNT

For the purposes of carrying out the Congressional Budget Act of 1974, the Director of the Congressional Budget Office may request, and the Administrator shall promptly provide, documentation and information relating to a project identified in a Letter of Interest submitted to the Administrator pursuant to a Notice of Funding Availability for applications for credit assistance under the Water Infrastructure Finance and Innovation Act Program, including with respect to a project that was initiated or completed before the date of enactment of this Act.

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

In addition, for administrative expenses to carry out the direct and guaranteed loan programs, notwithstanding section 5033 of the Water Infrastructure Finance

and Innovation Act of 2014, \$7,839,000, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 068-0254-0-1-301	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0701 Direct loan subsidy	10	15	15
0703 Subsidy for modifications of direct loans		2	
0705 Reestimates of direct loan subsidy	954	834	
0706 Interest on reestimates of direct loan subsidy	139	192	
0709 Administrative expenses	13	14	14
0900 Total new obligations, unexpired accounts	1,116	1,057	29
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	308	369	421
1001 Discretionary unobligated balance brought fwd, Oct 1	308	368	
1021 Recoveries of prior year unpaid obligations	7		
1070 Unobligated balance (total)	315	369	421
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	73	73	8
Appropriations, mandatory:			
1200 Appropriation	1,093	1,026	
Spending authority from offsetting collections, discretionary:			
1700 Collected	4	10	10
1900 Budget authority (total)	1,170	1,109	18
1930 Total budgetary resources available	1,485	1,478	439
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	369	421	410
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	106	81	63
3010 New obligations, unexpired accounts	1,116	1,057	29
3020 Outlays (gross)	-1,134	-1,075	-44
3040 Recoveries of prior year unpaid obligations, unexpired	-7		
3050 Unpaid obligations, end of year	81	63	48
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	106	81	63
3200 Obligated balance, end of year	81	63	48
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	77	83	18
Outlays, gross:			
4010 Outlays from new discretionary authority	12	31	18
4011 Outlays from discretionary balances	29	18	26
4020 Outlays, gross (total)	41	49	44
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-4	-10	-10
4040 Offsets against gross budget authority and outlays (total)	-4	-10	-10
Mandatory:			
4090 Budget authority, gross	1,093	1,026	
Outlays, gross:			
4100 Outlays from new mandatory authority	1,093	1,026	
4180 Budget authority, net (total)	1,166	1,099	8
4190 Outlays, net (total)	1,130	1,065	34

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

Identification code 068-0254-0-1-301	2025 actual	2026 est.	2027 est.
Direct loan levels supportable by subsidy budget authority:			
115002 Water Infrastructure Direct Loans	1,491	1,695	1,748
Direct loan subsidy (in percent):			
132002 Water Infrastructure Direct Loans	0.64	0.89	0.86
132999 Weighted average subsidy rate	0.64	0.89	0.86
Direct loan subsidy budget authority:			
133002 Water Infrastructure Direct Loans	10	15	15
Direct loan subsidy outlays:			
134002 Water Infrastructure Direct Loans	28	30	26
Direct loan reestimates:			
135002 Water Infrastructure Direct Loans	846	740	
Administrative expense data:			
3510 Budget authority	12	14	14

3590	Outlays from new authority	9	14	14
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This appropriation supports all activities necessary for the implementation of the Water Infrastructure Finance and Innovation program established by the Water Resources Reform and Development Act of 2014, Title V, Subtitle C. The program will provide low-interest Federal loans or loan guarantees to eligible entities for a wide range of nationally and regionally significant water and wastewater projects. Eligible assistance recipients include corporations, partnerships, government entities, and State Revolving Fund (SRF) programs, among others. Eligible projects include, among others: Clean and Drinking Water State Revolving Fund eligible projects; projects for enhanced energy efficiency at drinking water and wastewater facilities; brackish or seawater desalination, aquifer recharge, water recycling; acquisition of property if it is integral to the project or will mitigate the environmental impact of a project; bundled SRF projects under one application; and a combination of projects secured by a common security pledge. The \$8 million request to implement the Water Infrastructure Finance and Innovation Act (WIFIA) program is for the Environmental Protection Agency's (EPA) management and operation of the program, including contract support and associated payroll. The WIFIA program will be administered by EPA's Office of Water.

Object Classification (in millions of dollars)

Identification code 068-0254-0-1-301	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	5	5	5
12.1 Civilian personnel benefits	2	2	2
25.1 Advisory and assistance services	4	6	6
25.2 Other services from non-Federal sources	1	1	1
41.0 Grants, subsidies, and contributions	1,104	1,043	15
99.9 Total new obligations, unexpired accounts	1,116	1,057	29

Employment Summary

Identification code 068-0254-0-1-301	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	37	38	38

WATER INFRASTRUCTURE FINANCE AND INNOVATION DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 068-4372-0-3-301	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0710 Direct loan obligations	1,491	1,695	1,748
0713 Payment of interest to Treasury	347	388	508
0741 Modification savings		3	
0742 Downward reestimates paid to receipt accounts	223	265	
0743 Interest on downward reestimates	24	21	
0900 Total new obligations, unexpired accounts	2,085	2,372	2,256
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1			267
1021 Recoveries of prior year unpaid obligations	744		
1070 Unobligated balance (total)	744		267
Financing authority:			
Appropriations, mandatory:			
1200 Appropriation	6		
1236 Appropriations applied to repay debt	-6		
Borrowing authority, mandatory:			
1400 Borrowing authority	1,275	2,370	2,210
Spending authority from offsetting collections, mandatory:			
1800 Collected	1,290	1,320	349
1801 Change in uncollected payments, Federal sources	-27	25	25
1820 Capital transfer of spending authority from offsetting collections to general fund	-2	-1	
1825 Spending authority from offsetting collections applied to repay debt	-1,195	-1,075	-54
1850 Spending auth from offsetting collections, mand (total)	66	269	320

WATER INFRASTRUCTURE FINANCE AND INNOVATION DIRECT LOAN FINANCING
ACCOUNT—Continued
Program and Financing—Continued

Identification code 068-4372-0-3-301	2025 actual	2026 est.	2027 est.
1900 Budget authority (total)	1,341	2,639	2,530
1930 Total budgetary resources available	2,085	2,639	2,797
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year		267	541
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	13,020	10,216	7,964
3010 New obligations, unexpired accounts	2,085	2,372	2,256
3020 Outlays (gross)	-4,145	-4,624	-4,192
3040 Recoveries of prior year unpaid obligations, unexpired	-744		
3050 Unpaid obligations, end of year	10,216	7,964	6,028
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-95	-68	-93
3070 Change in uncollected pymts, Fed sources, unexpired	27	-25	-25
3090 Uncollected pymts, Fed sources, end of year	-68	-93	-118
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	12,925	10,148	7,871
3200 Obligated balance, end of year	10,148	7,871	5,910
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	1,341	2,639	2,530
Financing disbursements:			
4110 Outlays, gross (total)	4,145	4,624	4,192
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources	-1,122	-1,056	-26
4122 Interest on uninvested funds	-82	-85	-85
4123 Non-Federal sources (Interest)	-62	-130	-184
4123 Non-Federal sources (Principal)	-24	-49	-54
4130 Offsets against gross budget authority and outlays (total)	-1,290	-1,320	-349
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired	27	-25	-25
4160 Budget authority, net (mandatory)	78	1,294	2,156
4170 Outlays, net (mandatory)	2,855	3,304	3,843
4180 Budget authority, net (total)	78	1,294	2,156
4190 Outlays, net (total)	2,855	3,304	3,843

Status of Direct Loans (in millions of dollars)

Identification code 068-4372-0-3-301	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority	1,491	1,695	
1121 Limitation available from carry-forward	57,564	62,790	68,806
1143 Unobligated limitation carried forward (P.L. xx) (-)	-57,564	-62,790	-67,058
1150 Total direct loan obligations	1,491	1,695	1,748
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	7,697	11,325	15,390
1231 Disbursements: Direct loan disbursements	3,552	3,949	3,683
1251 Repayments: Repayments and prepayments	-23	-33	-57
1261 Adjustments: Capitalized interest	99	149	160
1290 Outstanding, end of year	11,325	15,390	19,176

Balance Sheet (in millions of dollars)

Identification code 068-4372-0-3-301	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	14	
Investments in U.S. securities:		
1106 Receivables, net	1,090	849
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	7,639	11,325
1402 Interest receivable	5	9
1405 Allowance for subsidy cost (-)	-1,619	-2,176
1499 Net present value of assets related to direct loans	6,025	9,158
1999 Total assets	7,129	10,007

LIABILITIES:

Federal liabilities:			
2101 Accounts payable			
2103 Debt	6,882		9,721
2105 Other	247		286
2999 Total liabilities	7,129		10,007
NET POSITION:			
3300 Cumulative results of operations			
4999 Total liabilities and net position	7,129		10,007

PAYMENT TO THE LEAKING UNDERGROUND STORAGE TANK TRUST FUND

Program and Financing (in millions of dollars)

Identification code 068-0251-0-1-304	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Tackle the Climate Crisis	17		
0900 Total new obligations, unexpired accounts (object class 94.0)	17		
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	17		
1930 Total budgetary resources available	17		
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	17		
3020 Outlays (gross)	-17		
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	17		
Outlays, gross:			
4010 Outlays from new discretionary authority	17		
4180 Budget authority, net (total)	17		
4190 Outlays, net (total)	17		

PAYMENT TO THE HAZARDOUS SUBSTANCE SUPERFUND

Program and Financing (in millions of dollars)

Identification code 068-0250-0-1-304	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Payment to the hazardous substance superfund	111		213
0900 Total new obligations, unexpired accounts (object class 94.0)	111		213
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	111		213
1930 Total budgetary resources available	111		213
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	111		213
3020 Outlays (gross)	-111		-213
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	111		213
Outlays, gross:			
4010 Outlays from new discretionary authority	111		213
4180 Budget authority, net (total)	111		213
4190 Outlays, net (total)	111		213

The Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended, authorizes appropriations from the general fund to finance activities conducted through the Hazardous Substance Superfund. The Administration proposes to continue the payment from the general fund in 2027 in amounts necessary to reach the full authorized

amount for carrying out CERCLA. In addition, Superfund excise tax revenues collected in 2026 will be available for use in 2027.

ENVIRONMENTAL SERVICES

Special and Trust Fund Receipts (in millions of dollars)

Identification code 068-5295-0-2-304	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	637	671	706
Receipts:			
Current law:			
1120 Environmental Services	34	35	36
2000 Total: Balances and receipts	671	706	742
5099 Balance, end of year	671	706	742

The Environmental Services special fund was established for the deposit of fee receipts associated with environmental programs that may, by statute, be deposited into the fund.

TSCA SERVICE FEE FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 068-5664-0-2-304	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 User Fees, TSCA Service Fee Fund	6	6	7
2000 Total: Balances and receipts	6	6	7
Appropriations:			
Current law:			
2101 TSCA Service Fee Fund	-6	-6	-7
2103 TSCA Service Fee Fund	-6	-6	-7
2199 Total current law appropriations	-6	-6	-7
2999 Total appropriations	-6	-6	-7
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 068-5664-0-2-304	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0020 Clean Air, Land and Water for Every American			1
0900 Total new obligations, unexpired accounts (object class 25.3)			1
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	6	6	7
1103 Appropriation (previously unavailable)(special or trust)			
1120 Appropriations transferred to other acct [068-0108]	-6	-6	
1160 Appropriation, discretionary (total)			7
1930 Total budgetary resources available			7
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			6
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			1
3020 Outlays (gross)			-1
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross			7
Outlays, gross:			
4010 Outlays from new discretionary authority			1
4180 Budget authority, net (total)			7
4190 Outlays, net (total)			1

TSCA Service Fees are authorized by section 26 of the Toxic Substances Control Act, as amended by Public Law 114-182, the Frank R. Lautenberg

Chemical Safety for the 21st Century Act. Fees deposited in this account are paid by chemical manufacturers (including importers) and, in limited circumstances, processors who are required to: submit test data (TSCA section 4); submit notification of or information related to intent to manufacture a new chemical or significant new use of a chemical (TSCA section 5); manufacture a chemical substance that is subject to a risk evaluation (TSCA section 6); or request that the Environmental Protection Agency (EPA) conduct a risk evaluation on an existing chemical (TSCA section 6), subject to the agency's approval of the request. TSCA Service Fees are estimated to offset 25 percent of the costs to administer sections 4, 5, and 6 of the law as well as collecting, processing, reviewing, and protecting information about chemical substances from disclosure as appropriate under TSCA section 14. The statute requires that fees for manufacturer-requested risk evaluations offset 50 or 100 percent of the costs of those evaluations. EPA finalized a rule for the collection of TSCA fees on September 27, 2018. The final rule became effective in October 2018. EPA revised the TSCA fees rule in February 2024 and the final rule became effective in April 2024.

PESTICIDE REGISTRATION FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 068-5374-0-2-304	2025 actual	2026 est.	2027 est.
0100 Balance, start of year		1	1
0198 Reconciliation adjustment	1		
0199 Balance, start of year	1	1	1
Receipts:			
Current law:			
1130 Registration Service Fees, Pesticide Registration Fund	23	22	20
2000 Total: Balances and receipts	24	23	21
Appropriations:			
Current law:			
2101 Pesticide Registration Fund	-23	-22	-20
5099 Balance, end of year	1	1	1

Program and Financing (in millions of dollars)

Identification code 068-5374-0-2-304	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Clean Air, Land, and Water for Every American	23	19	19
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	9	10	14
1001 Discretionary unobligated balance brought fwd, Oct 1	9		
1021 Recoveries of prior year unpaid obligations	1	1	1
1070 Unobligated balance (total)	10	11	15
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	23	22	20
1930 Total budgetary resources available	33	33	35
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	10	14	16
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	5	6	3
3010 New obligations, unexpired accounts	23	19	19
3020 Outlays (gross)	-21	-21	-21
3040 Recoveries of prior year unpaid obligations, unexpired	-1	-1	-1
3050 Unpaid obligations, end of year	6	3	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	5	6	3
3200 Obligated balance, end of year	6	3	
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	23	22	20
Outlays, gross:			
4010 Outlays from new discretionary authority	19	13	12

PESTICIDE REGISTRATION FUND—Continued
Program and Financing—Continued

Identification code 068-5374-0-2-304	2025 actual	2026 est.	2027 est.
4011 Outlays from discretionary balances	2	8	9
4020 Outlays, gross (total)	21	21	21
4180 Budget authority, net (total)	23	22	20
4190 Outlays, net (total)	21	21	21

Fees deposited in this account are paid by industry to partially offset the costs associated with reviewing all applications for which registration service fees have been paid, including for associated establishment of tolerances for pesticides to be used in or on food and animal feed; and to partially fund the enhancement of scientific and regulatory activities relating to worker protection, to partially fund partnership grants, and to partially fund the pesticide safety education program. These Pesticide Registration Service fees are authorized by section 33 of the Federal Insecticide, Fungicide, and Rodenticide Act, as amended by the Pesticide Registration Improvement Act of 2022 (PRIA 5; Division HH, Title VI of Public Law 117-328).

Object Classification (in millions of dollars)

Identification code 068-5374-0-2-304	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	7	7	7
11.9 Total personnel compensation	7	7	7
12.1 Civilian personnel benefits	3	1	1
25.1 Advisory and assistance services	7	5	5
25.2 Other services from non-Federal sources	5	5	5
41.0 Grants, subsidies, and contributions	1	1	1
99.9 Total new obligations, unexpired accounts	23	19	19

Employment Summary

Identification code 068-5374-0-2-304	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	58	58	58

REREGISTRATION AND EXPEDITED PROCESSING REVOLVING FUND

Program and Financing (in millions of dollars)

Identification code 068-4310-0-3-304	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Clean Air, Land and Water for Every American	40	40	40
0803 Permitting Reform, Cooperative Federalism, and Cross-Agency Partnership	2	2	2
0899 Total reimbursable obligations	42	42	42
0900 Total new obligations, unexpired accounts	42	42	42
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	16	20	22
1021 Recoveries of prior year unpaid obligations	3	2	2
1070 Unobligated balance (total)	19	22	24
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	42	42	42
1802 Offsetting collections (previously unavailable)	3	2	2
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-2	-2	-2
1850 Spending auth from offsetting collections, mand (total)	43	42	42
1900 Budget authority (total)	43	42	42
1930 Total budgetary resources available	62	64	66
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	20	22	24
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	16	10	19

3010 New obligations, unexpired accounts	42	42	42
3020 Outlays (gross)	-45	-31	-30
3040 Recoveries of prior year unpaid obligations, unexpired	-3	-2	-2
3050 Unpaid obligations, end of year	10	19	29
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	16	10	19
3200 Obligated balance, end of year	10	19	29

Budget authority and outlays, net:

Identification code	2025 actual	2026 est.	2027 est.
Mandatory:			
4090 Budget authority, gross	43	42	42
Outlays, gross:			
4100 Outlays from new mandatory authority	36	21	21
4101 Outlays from mandatory balances	9	10	9
4110 Outlays, gross (total)	45	31	30
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4121 Interest on Federal securities	-1	-1	-1
4123 Non-Federal sources	-41	-41	-41
4130 Offsets against gross budget authority and outlays (total)	-42	-42	-42
4160 Budget authority, net (mandatory)	1		
4170 Outlays, net (mandatory)	3	-11	-12
4180 Budget authority, net (total)	1		
4190 Outlays, net (total)	3	-11	-12

Memorandum (non-add) entries:

5090 Unexpired unavailable balance, SOY: Offsetting collections	3	2	2
5092 Unexpired unavailable balance, EOY: Offsetting collections	2	2	2

Pesticide maintenance fees are paid by industry to partially offset the costs of pesticide reregistration and expedited processing of certain registration applications; to partially offset the costs of registration review; to review and evaluate inert ingredients; to support enhancements to the Good Laboratory Practices program inspections and audits; and to support efficacy guideline development and rulemaking. This fee is authorized in section 4(i) of the Federal Insecticide, Fungicide, and Rodenticide Act, as amended by the Pesticide Registration Improvement Act of 2022 (PRIA 5; Division HH, Title VI of Public Law 117-328).

Object Classification (in millions of dollars)

Identification code 068-4310-0-3-304	2025 actual	2026 est.	2027 est.
11.1 Reimbursable obligations: Personnel compensation: Full-time permanent	19	19	19
11.9 Total personnel compensation	19	19	19
12.1 Civilian personnel benefits	7	7	7
21.0 Travel and transportation of persons	1	1	1
23.1 Rental payments to GSA	1	1	1
25.1 Advisory and assistance services	9	9	9
25.2 Other services from non-Federal sources	3	3	3
41.0 Grants, subsidies, and contributions	2	2	2
99.9 Total new obligations, unexpired accounts	42	42	42

Employment Summary

Identification code 068-4310-0-3-304	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	135	141	141

HAZARDOUS WASTE ELECTRONIC MANIFEST SYSTEM FUND

Program and Financing (in millions of dollars)

Identification code 068-4330-0-3-304	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Clean Air, Land and Water for Every American	20	26	26
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	42	46	41
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	43	46	41

Budget authority:				
Spending authority from offsetting collections, discretionary:				
1700	Collected	23	21	20
1930	Total budgetary resources available	66	67	61
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	46	41	35
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	12	17	29
3010	New obligations, unexpired accounts	20	26	26
3020	Outlays (gross)	-14	-14	-18
3040	Recoveries of prior year unpaid obligations, unexpired	-1		
3050	Unpaid obligations, end of year	17	29	37
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	12	17	29
3200	Obligated balance, end of year	17	29	37
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	23	21	20
Outlays, gross:				
4010	Outlays from new discretionary authority	5	4	4
4011	Outlays from discretionary balances	9	10	14
4020	Outlays, gross (total)	14	14	18
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4033	Non-Federal sources	-23	-21	-20
4180	Budget authority, net (total)			
4190	Outlays, net (total)	-9	-7	-2

The Administrator of the Environmental Protection Agency is authorized to collect and obligate fees in accordance with Section 3024 of the Solid Waste Disposal Act (42 U.S.C. 6939g) for fiscal year 2027, to remain available until expended. In 2027, EPA will continue to operate the e-Manifest system established by the Hazardous Waste Electronic Manifest Establishment Act (Public Law 112–195). Based upon authority to collect and spend e-Manifest fees provided by the Congress in annual appropriations bills, the Agency anticipates collecting and depositing approximately \$20 million in e-Manifest user fees into the Hazardous Waste Electronic Manifest System Fund. Fees deposited in this account will fully support the e-Manifest program, including operation of the system, necessary program expenses, and future development costs.

Object Classification (in millions of dollars)

Identification code 068–4330–0–3–304				
	2025 actual	2026 est.	2027 est.	
Direct obligations:				
11.1	Personnel compensation: Full-time permanent	2	3	3
12.1	Civilian personnel benefits	1	1	1
25.1	Advisory and assistance services	13	17	17
25.2	Other services from non-Federal sources	3	4	4
25.3	Other goods and services from Federal sources	1	1	1
99.0	Direct obligations	20	26	26
99.9	Total new obligations, unexpired accounts	20	26	26

Employment Summary

Identification code 068–4330–0–3–304				
	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment	11	15	15

DAMAGE ASSESSMENT AND RESTORATION REVOLVING FUND

Program and Financing (in millions of dollars)

Identification code 068–4365–0–3–306				
	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0001	Clean Air, Land, and Water for Every American	1	1	1
0900	Total new obligations, unexpired accounts (object class 11.1)	1	1	1

Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	3	3	4
1011	Unobligated balance transfer from other acct [014–5198]	1		
1070	Unobligated balance (total)	4	3	4
Budget authority:				
Appropriations, mandatory:				
1221	Appropriations transferred from other acct [014–1618]		2	2
1900	Budget authority (total)		2	2
1930	Total budgetary resources available	4	5	6
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	3	4	5

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

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

These funds pay for the Environmental Protection Agency's (EPA) assessment and restoration activities resulting from the Deepwater Horizon Oil Spill in conjunction with injury to, destruction of, or loss of the use of natural resources, including their supporting ecosystems. EPA was designated as a trustee for Natural Resource Damage Assessment (NRDA) under Executive Order 13626, and this fund was established under the authority of section 1006(f) (33 U.S.C. 2706(f)) of the Oil Pollution Act of 1990.

Employment Summary

Identification code 068–4365–0–3–306				
	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment	3	3	3

GOOD SAMARITAN MINE REMEDIATION

GOOD SAMARITAN MINE REMEDIATION

For necessary expenses to implement the Good Samaritan Remediation of Abandoned Hardrock Mines Act of 2024 (Public Law 118–155; 30 U.S.C. 1245 note), including the hire, maintenance, and operation of aircraft, \$1,700,000, to remain available until expended: Provided, That the Administrator is authorized to transfer such sums as may be necessary from the Good Samaritan Mine Remediation Fund, authorized by section 5 of such Act, to the head of any Federal land management agency to carry out activities authorized by such Act; enter into interagency agreements with the head of any Federal department or agency to carry out activities authorized by such Act; and make grants to States, local governments, interstate agencies, tribes, intertribal consortia, Alaska Native Regional Corporations, Alaska Native Village Corporations, nonprofit organizations or associations, institutions, and individuals for planning, research, monitoring, outreach, and implementation in furtherance of such Act.

Program and Financing (in millions of dollars)

Identification code 068–5769–0–2–304				
	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0001	Clean Air, Land, and Water for Every American			1
0900	Total new obligations, unexpired accounts (object class 11.1)			1
Budgetary resources:				
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation			2

GOOD SAMARITAN MINE REMEDIATION—Continued
Program and Financing—Continued

Identification code 068-5769-0-2-304	2025 actual	2026 est.	2027 est.
1930 Total budgetary resources available			2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			1
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			1
3020 Outlays (gross)			-1
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross			2
Outlays, gross:			
4010 Outlays from new discretionary authority			1
4180 Budget authority, net (total)			2
4190 Outlays, net (total)			1

The Good Samaritan Mine Remediation Fund is authorized by the Good Samaritan Remediation of Abandoned Hardrock Mines Act of 2024 (P.L.118-155). Resources deposited into this account are available to the Environmental Protection Agency (EPA) and, where applicable, responsible federal land management agencies (FLMAs), to carry out the Act. The statute requires the Administrator to establish a pilot program and to grant not more than 15 Good Samaritan permits to carry out projects to remediate historic mine residue at any portions of abandoned hardrock mine sites in accordance with the Act. When a project is located on land owned by the United States, EPA will coordinate with the responsible FLMA (e.g., Bureau of Land Management, Forest Service, National Park Service) to jointly review permit applications.

Employment Summary

Identification code 068-5769-0-2-304	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment			7

WORKING CAPITAL FUND

Program and Financing (in millions of dollars)

Identification code 068-4565-0-4-304	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 ETSD Operations	364	370	551
0802 Postage		3	3
0804 eRelocation		51	51
0805 COOP	2	1	1
0806 Background Investigations	13	16	16
0808 Legal Services	9	10	10
0810 Cincy VoIP	2	5	5
0811 Regional IT	10	13	13
0812 Enterprise HR	10	12	12
0813 Agency wide Contracts	2	8	8
0814 Budget Formulation	2	6	6
0815 Financial and Administrative Service	26	37	37
0817 Language Access	1		
0818 Facilities Alterations	14		
0900 Total new obligations, unexpired accounts	455	532	713
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	104	145	193
1001 Discretionary unobligated balance brought fwd, Oct 1	104		
1021 Recoveries of prior year unpaid obligations	17	20	20
1070 Unobligated balance (total)	121	165	213
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	472	560	750
1701 Change in uncollected payments, Federal sources	7		
1750 Spending auth from offsetting collections, disc (total)	479	560	750
1930 Total budgetary resources available	600	725	963

1941	2025 actual	2026 est.	2027 est.
Memorandum (non-add) entries:			
Unexpired unobligated balance, end of year	145	193	250
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	231	204	155
3010 New obligations, unexpired accounts	455	532	713
3020 Outlays (gross)	-465	-561	-761
3040 Recoveries of prior year unpaid obligations, unexpired	-17	-20	-20
3050 Unpaid obligations, end of year	204	155	87
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-178	-185	-185
3070 Change in uncollected pymts, Fed sources, unexpired	-7		
3090 Uncollected pymts, Fed sources, end of year	-185	-185	-185
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	53	19	-30
3200 Obligated balance, end of year	19	-30	-98
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	479	560	750
Outlays, gross:			
4010 Outlays from new discretionary authority	285	392	525
4011 Outlays from discretionary balances	180	169	236
4020 Outlays, gross (total)	465	561	761
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-472	-560	-750
4040 Offsets against gross budget authority and outlays (total)	-472	-560	-750
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-7		
4070 Budget authority, net (discretionary)			
4080 Outlays, net (discretionary)	-7	1	11
4180 Budget authority, net (total)			
4190 Outlays, net (total)	-7	1	11

The Environmental Protection Agency (EPA) received authority to establish a Working Capital Fund (WCF) and was designated a pilot franchise fund under Public Law 103-356, the Government Management and Reform Act of 1994. EPA received permanent authority for the WCF in Public Law 105-65, as part of an effort to increase competition for governmental administrative services. The Modernizing Government Technology (MGT) Act (Public Law 115-91) provided additional authority for information technology development activities in agency working capital funds. EPA's WCF became operational in 1997 and funds the following main activities: information technology services, agency postage costs, Cincinnati voice services, background investigations, enterprise human resources IT services, facilities alterations, the occupational health and safety software platform, financial and administrative systems, employee relocations, and a budget formulation system managed by the Office of Finance and Administration; the Agency's Continuity of Operations site managed by the Office of Land and Emergency Management; legal services managed by the Office of General Counsel; regional information technology service and support managed by EPA Region 8; multimedia services, EPA Action Management System, language access services, and agency servicing contracts managed by the Office of the Administrator. The 2027 amount reflects only base resources and may change during the year in accordance with programmatic needs.

Object Classification (in millions of dollars)

Identification code 068-4565-0-4-304	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	32	37	37
11.5 Other personnel compensation	1	2	2
11.9 Total personnel compensation	33	39	39
12.1 Civilian personnel benefits	37	46	46
23.1 Rental payments to GSA	4	3	184
23.3 Communications, utilities, and miscellaneous charges	5	8	8
25.1 Advisory and assistance services	11	42	42
25.2 Other services from non-Federal sources	78	116	116
25.3 Other goods and services from Federal sources	265	251	251
25.4 Operation and maintenance of facilities	1	1	1

25.7	Operation and maintenance of equipment	1	4	4
25.8	Subsistence and support of persons	2	1	1
26.0	Supplies and materials	1		
31.0	Equipment	17	21	21
99.9	Total new obligations, unexpired accounts	455	532	713

Employment Summary

Identification code 068-4565-0-4-304	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	230	221	221

Trust Funds

HAZARDOUS SUBSTANCE SUPERFUND

(INCLUDING TRANSFERS OF FUNDS)

For necessary expenses to carry out the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (CERCLA), including sections 111(c)(3), (c)(5), (c)(6), and (e)(4) (42 U.S.C. 9611), and hire, maintenance, and operation of aircraft, \$290,043,000, to remain available until expended, consisting of such sums as are available in the Trust Fund on September 30, 2026, and not otherwise appropriated from the Trust Fund, as authorized by section 517(a) of the Superfund Amendments and Reauthorization Act of 1986 (SARA) and up to \$290,043,000 as a payment from general revenues to the Hazardous Substance Superfund for purposes as authorized by section 517(b) of SARA: Provided, That funds appropriated under this heading may be allocated to other Federal agencies in accordance with section 111(a) of CERCLA: Provided further, That for fiscal year 2027, section 122(b)(3) of CERCLA (42 U.S.C. 9622(b)(3)) shall be applied by inserting before the period at the end: ", including for the hire, maintenance, and operation of aircraft": Provided further, That for fiscal year 2027, the matter preceding the first proviso in section 443(b) of title IV of division G of the Consolidated Appropriations Act, 2023 (Public Law 117-328) shall be applied by inserting before the colon ", including for the hire, maintenance, and operation of aircraft": Provided further, That amounts in the preceding proviso shall continue to be treated as amounts specified in section 103(b) of division A of Public Law 118-5: Provided further, That of the funds appropriated under this heading, \$11,328,000 shall be paid to the "Office of Inspector General" appropriation to remain available until September 30, 2028, and \$17,216,000 shall be paid to the "Science and Technology" appropriation to remain available until September 30, 2028.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 068-8145-0-7-304	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	1,898	1,895	2,136
0198 Reconciliation adjustment			
0199 Balance, start of year	1,898	1,895	2,136
Receipts:			
Current law:			
1110 Excise Taxes, Hazardous Substance Superfund	1,556	1,712	1,781
1110 Fines and Penalties, and Miscellaneous, Hazardous Substance Superfund	1	1	1
1130 Recoveries, Hazardous Substance Superfund	25	49	49
1130 Future Clean Up Cost Settlements, Hazardous Substance Superfund Trust Fund	309	350	350
1140 Interest and Profits on Investments, Hazardous Substance Superfund	489	318	334
1140 Interest and Profits on Investments, Hazardous Substance Superfund		195	205
1140 Interfund Transactions, Hazardous Substance Superfund	111		
1140 Interfund Transactions, Hazardous Substance Superfund			213
1199 Total current law receipts	2,491	2,625	2,933
1999 Total receipts	2,491	2,625	2,933
2000 Total: Balances and receipts	4,389	4,520	5,069
Appropriations:			
Current law:			
2101 Hazardous Substance Superfund	-1,958	-1,810	-1,973
2101 Hazardous Substance Superfund	-11	-11	-11
2101 Hazardous Substance Superfund	-31	-18	-17
2101 Hazardous Substance Superfund	-309	-350	-350
2101 Hazardous Substance Superfund	-186	-195	-205
2103 Hazardous Substance Superfund	-13	-12	-12
2132 Hazardous Substance Superfund	13	12	12

2199 Total current law appropriations	-2,495	-2,384	-2,556
2999 Total appropriations	-2,495	-2,384	-2,556
5098 Rounding adjustment	1		
5099 Balance, end of year	1,895	2,136	2,513

Program and Financing (in millions of dollars)

Identification code 068-8145-0-7-304	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Clean Air, Land, and Water for Every American	2,013	2,013	1,750
0003 Permitting Reform, Cooperative Federalism, and Cross-Agency Partnership	233	233	133
0004 Make the United States the Artificial Intelligence Capital of the World	25	25	15
0100 Subtotal direct program	2,271	2,271	1,898
0799 Total direct obligations	2,271	2,271	1,898
0801 Clean Air, Land, and Water for Every American (Reimbursable)	28	28	28
0809 Reimbursable program activities, subtotal	28	28	28
0900 Total new obligations, unexpired accounts	2,299	2,299	1,926

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4,916	5,306	5,707
1001 Discretionary unobligated balance brought fwd, Oct 1	1,403		
1021 Recoveries of prior year unpaid obligations	154	250	250
1033 Recoveries of prior year paid obligations	24		
1070 Unobligated balance (total)	5,094	5,556	5,957
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	1,958	1,810	1,973
1101 Appropriation (special or trust fund) IG Transfer	11	11	11
1101 Appropriation (special or trust fund) S&T Transfer	31	18	17
1160 Appropriation, discretionary (total)	2,000	1,839	2,001
Appropriations, mandatory:			
1201 Appropriation [Special Account Collections]	309	350	350
1201 Appropriation [Special Account Interest]	186	195	205
1203 Appropriation (previously unavailable)(special or trust)	13	12	12
1232 Appropriations temporarily reduced - Sequester	-13	-12	-12
1260 Appropriations, mandatory (total)	495	545	555
Spending authority from offsetting collections, discretionary:			
1700 Collected	19	66	66
1701 Change in uncollected payments, Federal sources	-3		
1750 Spending auth from offsetting collections, disc (total)	16	66	66
1900 Budget authority (total)	2,511	2,450	2,622
1930 Total budgetary resources available	7,605	8,006	8,579
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	5,306	5,707	6,653
Special and non-revolving trust funds:			
1952 Expired unobligated balance, start of year	1	1	1
1953 Expired unobligated balance, end of year	1	1	1

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	4,428	4,358	4,142
3010 New obligations, unexpired accounts	2,299	2,299	1,926
3020 Outlays (gross)	-2,215	-2,265	-2,509
3040 Recoveries of prior year unpaid obligations, unexpired	-154	-250	-250
3050 Unpaid obligations, end of year	4,358	4,142	3,309
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-90	-87	-87
3070 Change in uncollected pymts, Fed sources, unexpired	3		
3090 Uncollected pymts, Fed sources, end of year	-87	-87	-87
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	4,338	4,271	4,055
3200 Obligated balance, end of year	4,271	4,055	3,222

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	2,016	1,905	2,067
Outlays, gross:			
4010 Outlays from new discretionary authority	586	348	370
4011 Outlays from discretionary balances	1,375	1,503	1,704
4020 Outlays, gross (total)	1,961	1,851	2,074

HAZARDOUS SUBSTANCE SUPERFUND—Continued
Program and Financing—Continued

Identification code 068-8145-0-7-304	2025 actual	2026 est.	2027 est.
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030			
Federal sources	-4	-16	-16
4033			
Non-Federal sources	-39	-50	-50
4040			
Offsets against gross budget authority and outlays (total)	-43	-66	-66
Additional offsets against gross budget authority only:			
4050			
Change in uncollected pymts, Fed sources, unexpired	3		
4053			
Recoveries of prior year paid obligations, unexpired accounts	24		
4060			
Additional offsets against budget authority only (total)	27		
4070			
Budget authority, net (discretionary)	2,000	1,839	2,001
4080			
Outlays, net (discretionary)	1,918	1,785	2,008
Mandatory:			
4090			
Budget authority, gross	495	545	555
Outlays, gross:			
4100			
Outlays from new mandatory authority	64	121	121
4101			
Outlays from mandatory balances	190	293	314
4110			
Outlays, gross (total)	254	414	435
4180			
Budget authority, net (total)	2,495	2,384	2,556
4190			
Outlays, net (total)	2,172	2,199	2,443
Memorandum (non-add) entries:			
5000			
Total investments, SOY: Federal securities: Par value	11,534	11,473	11,380
5001			
Total investments, EOY: Federal securities: Par value	11,473	11,380	11,270

This appropriation provides funds for the implementation of the Comprehensive Environmental Response, Compensation and Liability Act of 1980, as amended (CERCLA). This appropriation supports core Environmental Protection Agency (EPA) programs.

To preserve and restore land and to protect human health and the environment, EPA reduces the risks posed by releases of hazardous substances, pollutants, and contaminants, and protects against unacceptable exposure by cleaning up contaminated sites and restoring ground water to beneficial use. EPA applies the most effective methods to address the risks associated with the presence of hazardous substances, pollutants, and contaminants, improve response capabilities, and maximize the effectiveness of response and cleanup actions. Cleanup and response activity at contaminated sites addresses environmental concerns, such as the removal of contaminated soil and treatment of contaminated groundwater, to reduce human exposures to hazardous substances, pollutants, and contaminants, and to provide long-term human health protection. EPA works to ensure that releases of hazardous substances, pollutants, and contaminants into the environment are appropriately addressed by responding to incidents and providing technical support. To prepare for and respond to incidents of national significance, EPA includes among its efforts improving decontamination readiness. EPA conducts research to improve methods and models and to accelerate scientifically defensible and cost-effective decisions for cleanup at complex contaminated sites in accordance with CERCLA. EPA also works to maximize responsible parties' participation in site cleanups and pursue greater recovery of EPA's cleanup costs.

EPA protects communities and helps return contaminated properties to productive use by ensuring that responsible parties pay for and/or conduct cleanups. The enforcement program recovers Federal cleanup funds from responsible parties to save taxpayer dollars. The goal is to maximize the participation of liable and viable parties in performing and paying for cleanups in both the remedial and removal programs. EPA investigates and refers for prosecution criminal and civil violations of CERCLA.

EPA's internal operations programs provide centralized management services to ensure that EPA is fulfilling its mission. The enabling offices and the functions they perform within the Superfund appropriation are: the Office of Finance and Administration (facilities, infrastructure and operations; acquisition management; central planning, budgeting, and finance; human resources management services; grants and interagency agreements; information security; and information technology/data management); and

the Office of General Counsel (legal advice). Because these centralized services provide support across EPA, the internal operations programs are funded across EPA's appropriations.

In FY 2027, the Administration proposes to transition the Superfund Remedial program solely to the Superfund excise tax revenues like the Superfund Enforcement program. In addition, since FY 2024, the Superfund Emergency Response and Removal and Superfund Federal Facilities Enforcement programs have been partially transitioned to the Superfund excise tax revenues. After providing sufficient resources to the transitioned programs, the Superfund excise tax revenues will be applied to Superfund clean-up sites.

Status of Funds (in millions of dollars)

Identification code 068-8145-0-7-304	2025 actual	2026 est.	2027 est.
Unexpended balance, start of year:			
0100			
Balance, start of year	11,153	11,368	11,794
0298			
Reimbursable unobligated and obligated balances, start of year [020-00-8145-0-5312]	77		
0298			
Reimbursable unobligated and obligated balances, start of year [020-00-8145-0-5332]	-181		
0999			
Total balance, start of year	11,049	11,368	11,794
Cash income during the year:			
Current law:			
Receipts:			
1110			
Excise Taxes, Hazardous Substance Superfund	1,556	1,712	1,781
1110			
Fines and Penalties, and Miscellaneous, Hazardous Substance Superfund	1	1	1
1130			
Hazardous Substance Superfund	39	50	50
1130			
Recoveries, Hazardous Substance Superfund	25	49	49
1130			
Future Clean Up Cost Settlements, Hazardous Substance Superfund Trust Fund	309	350	350
1150			
Interest and Profits on Investments, Hazardous Substance Superfund	489	318	334
1150			
Interest and Profits on Investments, Hazardous Substance Superfund		195	205
1160			
Hazardous Substance Superfund	4	16	16
1160			
Interfund Transactions, Hazardous Substance Superfund	111		
1160			
Interfund Transactions, Hazardous Substance Superfund			213
1198			
Reimbursable offsetting collections adjustment	-43	-66	-66
1199			
Income under present law	2,491	2,625	2,933
1999			
Total cash income	2,491	2,625	2,933
Cash outgo during year:			
Current law:			
2100			
Hazardous Substance Superfund	-2,215	-2,265	-2,509
2198			
Reimbursable gross outlays adjustment	43	66	66
2199			
Outgo under current law	-2,172	-2,199	-2,443
2999			
Total cash outgo (-)	-2,172	-2,199	-2,443
Surplus or deficit:			
3110			
Excluding interest	-170	-87	-49
3120			
Interest	489	513	539
3199			
Subtotal, surplus or deficit	319	426	490
3999			
Total change in fund balance	319	426	490
Unexpended balance, end of year:			
4100			
Uninvested balance (net), end of year	-105	414	1,014
4200			
Hazardous Substance Superfund	11,473	11,380	11,270
4999			
Total balance, end of year	11,368	11,794	12,284
Obligations and balances:			
8895			
Reimbursable unobligated and obligated balances, end of year	56		
8895			
Reimbursable unobligated and obligated balances, end of year	-123		

Object Classification (in millions of dollars)

Identification code 068-8145-0-7-304	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1			
Full-time permanent	394	394	278
11.3			
Other than full-time permanent	7	7	6
11.5			
Other personnel compensation	13	13	12
11.9			
Total personnel compensation	414	414	296
12.1			
Civilian personnel benefits	155	155	122

13.0	Benefits for former personnel	1	1	1
21.0	Travel and transportation of persons	11	11	11
23.1	Rental payments to GSA	40	40	36
23.2	Rental payments to others	1	1	1
23.3	Communications, utilities, and miscellaneous charges	2	2	2
25.1	Advisory and assistance services	93	93	80
25.2	Other services from non-Federal sources	835	835	730
25.3	Other goods and services	582	582	502
25.4	Operation and maintenance of facilities	5	5	5
25.5	Research and development contracts	1	1	1
25.7	Operation and maintenance of equipment	3	3	3
26.0	Supplies and materials	4	4	4
31.0	Equipment	7	7	7
41.0	Grants, subsidies, and contributions	101	101	81
42.0	Insurance claims and indemnities	16	16	16
99.0	Direct obligations	2,271	2,271	1,898
99.0	Reimbursable obligations	28	28	28
99.9	Total new obligations, unexpired accounts	2,299	2,299	1,926

Employment Summary

Identification code 068-8145-0-7-304	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	2,875	2,183	2,569
2001 Reimbursable civilian full-time equivalent employment	7	7	

LEAKING UNDERGROUND STORAGE TANK TRUST FUND PROGRAM

For necessary expenses to carry out leaking underground storage tank cleanup activities authorized by subtitle I of the Solid Waste Disposal Act, \$53,259,000, to remain available until expended, of which \$53,259,000 shall be for carrying out leaking underground storage tank cleanup activities authorized by section 9003(h) of the Solid Waste Disposal Act: Provided, That the Administrator is authorized to use appropriations made available under this heading to implement section 9013 of the Solid Waste Disposal Act to provide financial assistance to federally recognized Indian tribes for the development and implementation of programs to manage underground storage tanks.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 068-8153-0-7-999	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	1,493	1,704	1,894
Receipts:			
Current law:			
1110 Transfer from the General Fund Amounts Equivalent to Taxes, Leaking Underground Storage Tank Trust Fund	229	204	202
1140 Earnings on Investments, Leaking Underground Storage Tank Trust Fund	72	75	79
1140 Payment from the General Fund, Leaking Underground Storage Tank Trust Fund	17		
1199 Total current law receipts	318	279	281
1999 Total receipts	318	279	281
2000 Total: Balances and receipts	1,811	1,983	2,175
Appropriations:			
Current law:			
2101 Leaking Underground Storage Tank Trust Fund	-106	-89	-53
5098 Rounding adjustment	-1		
5099 Balance, end of year	1,704	1,894	2,122

Program and Financing (in millions of dollars)

Identification code 068-8153-0-7-999	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Clean Air, Land, and Water for Every American	110	93	50
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	15	12	15
1001 Discretionary unobligated balance brought fwd, Oct 1	15		
1021 Recoveries of prior year unpaid obligations	1	7	
1070 Unobligated balance (total)	16	19	15
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	106	89	53

1900 Budget authority (total)	106	89	53
1930 Total budgetary resources available	122	108	68
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	12	15	18

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	89	105	97
3010 New obligations, unexpired accounts	110	93	50
3020 Outlays (gross)	-93	-94	-77
3040 Recoveries of prior year unpaid obligations, unexpired	-1	-7	
3050 Unpaid obligations, end of year	105	97	70
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	89	105	97
3200 Obligated balance, end of year	105	97	70

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	106	89	53
Outlays, gross:			
4010 Outlays from new discretionary authority	17	28	19
4011 Outlays from discretionary balances	76	66	58
4020 Outlays, gross (total)	93	94	77
4180 Budget authority, net (total)	106	89	53
4190 Outlays, net (total)	93	94	77

Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value	1,633	1,842	2,078
5001 Total investments, EOY: Federal securities: Par value	1,842	2,078	2,344

The Leaking Underground Storage Tank (LUST) Trust Fund, authorized by the Superfund Amendments and Reauthorization Act of 1986, as amended by the Omnibus Budget Reconciliation Act of 1990, the Taxpayer Relief Act of 1997, the Energy Policy Act (EPAct) of 2005, the Moving Ahead for Progress in the 21st Century Act (MAP-21), and the Fixing America's Surface Transportation Act (FAST Act), provides funds for preventing and responding to releases from underground storage tanks. The Trust Fund is financed by a 0.1 cent per gallon tax on motor fuels through September 30, 2028.

LUST funds are allocated to States through cooperative agreements to clean up sites posing the greatest threat to human health and the environment as authorized under section 9003(h) of the Solid Waste Disposal Act of 1965, as amended, and to implement the activities authorized by Title XV, Subtitle B of EPAct. Funds also are used for grants to non-state entities under section 8001 of the Resource Conservation and Recovery Act of 1976, as amended. Federally recognized Tribes receive grant funding under Public Law 105-276. The Environmental Protection Agency (EPA) supports oversight, clean-up, and enforcement programs which are implemented by the States. LUST Trust Fund dollars can be used for State-led clean-ups and for State oversight of responsible party clean-ups. The LUST program promotes effective responses to releases from federally regulated underground storage tanks containing petroleum by enhancing State, local, and Tribal enforcement and response capability. This appropriation supports core agency programs.

To protect the Nation's groundwater and drinking water from petroleum releases from Underground Storage Tanks (USTs), EPA provides compliance assistance tools, technical assistance, and training to promote and enforce UST systems compliance and clean-ups. EPA also focuses its LUST research efforts on assessing sites and evaluating the implications of alternative remediation technologies, policies, and management actions to assess and cleanup leaks at fueling stations.

EPA's internal operations programs provide centralized management services to ensure that EPA is fulfilling its mission. The office and the functions they perform within the LUST appropriation is the: Office of Finance and Administration (facilities infrastructure and operations; acquisition management); strategic planning; annual planning and budgeting; financial services; and financial management, analysis, and accountability).

LEAKING UNDERGROUND STORAGE TANK TRUST FUND PROGRAM—Continued

Status of Funds (in millions of dollars)

Identification code 068-8153-0-7-999	2025 actual	2026 est.	2027 est.
Unexpended balance, start of year:			
0100 Balance, start of year	1,597	1,821	2,006
0999 Total balance, start of year	1,597	1,821	2,006
Cash income during the year:			
Current law:			
Receipts:			
1110 Transfer from the General Fund Amounts Equivalent to Taxes, Leaking Underground Storage Tank Trust Fund	229	204	202
1150 Earnings on Investments, Leaking Underground Storage Tank Trust Fund	72	75	79
1160 Payment from the General Fund, Leaking Underground Storage Tank Trust Fund	17		
1199 Income under present law	318	279	281
1999 Total cash income	318	279	281
Cash outgo during year:			
Current law:			
2100 Leaking Underground Storage Tank Trust Fund	-93	-94	-77
2199 Outgo under current law	-93	-94	-77
2999 Total cash outgo (-)	-93	-94	-77
Surplus or deficit:			
3110 Excluding interest	153	110	125
3120 Interest	72	75	79
3199 Subtotal, surplus or deficit	225	185	204
3298 Rounding adjustment	-1		
3299 Total adjustments	-1		
3999 Total change in fund balance	224	185	204
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year	-21	-72	-134
4200 Leaking Underground Storage Tank Trust Fund	1,842	2,078	2,344
4999 Total balance, end of year	1,821	2,006	2,210

Object Classification (in millions of dollars)

Identification code 068-8153-0-7-999	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	6	6	4
11.9 Total personnel compensation	6	6	4
12.1 Civilian personnel benefits	3	3	3
23.1 Rental payments to GSA	1	1	1
25.1 Advisory and assistance services	1	1	1
25.2 Other services from non-Federal sources	1	1	1
25.3 Other goods and services from Federal sources	1		
41.0 Grants, subsidies, and contributions	98	81	40
99.9 Total new obligations, unexpired accounts	110	93	50

Employment Summary

Identification code 068-8153-0-7-999	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	44	44	39

INLAND OIL SPILL PROGRAMS

For expenses necessary to carry out the Environmental Protection Agency's responsibilities under the Oil Pollution Act of 1990, including hire, maintenance, and operation of aircraft, \$16,085,000, to be derived from the Oil Spill Liability trust fund, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 068-8221-0-7-304	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Clean Air, Land, and Water for Every American	22	22	22
0003 Permitting Reform, Cooperative Federalism, and Cross-Agency Partnership	1	1	1

0100 Direct Program	23	23	23
0799 Total direct obligations	23	23	23
0801 Clean Air, Land, and Water for Every American	39	39	47
0900 Total new obligations, unexpired accounts	62	62	70

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	50	40	56
1001 Discretionary unobligated balance brought fwd, Oct 1	50		
1021 Recoveries of prior year unpaid obligations	4	7	7
1070 Unobligated balance (total)	54	47	63
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	21	21	16
Spending authority from offsetting collections, discretionary:			
1700 Collected [Offsetting Collections]	8	15	15
1701 Change in uncollected payments, Federal sources	19	35	35
1750 Spending auth from offsetting collections, disc (total)	27	50	50
1900 Budget authority (total)	48	71	66
1930 Total budgetary resources available	102	118	129
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	40	56	59

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	18	45	22
3010 New obligations, unexpired accounts	62	62	70
3020 Outlays (gross)	-31	-78	-76
3040 Recoveries of prior year unpaid obligations, unexpired	-4	-7	-7
3050 Unpaid obligations, end of year	45	22	9
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-50	-69	-104
3070 Change in uncollected pymts, Fed sources, unexpired	-19	-35	-35
3090 Uncollected pymts, Fed sources, end of year	-69	-104	-139
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-32	-24	-82
3200 Obligated balance, end of year	-24	-82	-130

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	48	71	66
Outlays, gross:			
4010 Outlays from new discretionary authority	20	54	53
4011 Outlays from discretionary balances	11	24	23
4020 Outlays, gross (total)	31	78	76
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-8	-15	-15
4040 Offsets against gross budget authority and outlays (total)	-8	-15	-15
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-19	-35	-35
4070 Budget authority, net (discretionary)	21	21	16
4080 Outlays, net (discretionary)	23	63	61
4180 Budget authority, net (total)	21	21	16
4190 Outlays, net (total)	23	63	61

This appropriation provides for the Environmental Protection Agency's (EPA) responsibilities for prevention, preparedness, response, and enforcement activities authorized under the Federal Water Pollution Control Act, as amended by the Oil Pollution Act of 1990 (OPA). This appropriation supports core Agency programs.

EPA's Inland Oil Spill Programs protects U.S. waters by preventing, preparing for, responding to, and monitoring oil discharges. Under the regulatory framework established by the Spill Prevention, Control, and Countermeasure (SPCC) and Federal Response Plan (FRP) regulations, EPA conducts oil spill prevention, preparedness, inspection, and enforcement activities associated with more than 600,000 non-transportation-related oil storage facilities. The National Oil and Hazardous Substances Pollution Contingency Plan (NCP) identifies EPA's jurisdiction over inland oil spills and sets forth the framework for response. EPA accesses the Oil Spill Liability Trust Fund, administered by the U.S. Coast Guard, to obtain reimbursement for site-specific spill response activities. More than 30,000 oil and hazardous substance discharges occur in the United States every year,

with a significant portion of these discharges occurring in the inland zone over which EPA has jurisdiction.

EPA develops and manages the regulations and protocols under Subpart J of the NCP which require manufacturers of various oil spill response products to test their products prior to listing on a Product Schedule. The Product Schedule identifies those oil spill remediation agents, such as dispersants and surface washing agents, which could be authorized for use by an On-Scene Coordinator (OSC) on an oil discharge. Product testing ensures their effectiveness and provides toxicity information used by OSCs and Regional Response Teams in making informed decisions regarding the use of certain products in response to specific spills. EPA focuses its oil spill research efforts on human health impacts, ecological effects, and shoreline and coastal impacts from oil discharges and use of dispersants and other chemical agents, as well as spill remediation alternatives and innovative technology development and evaluation. Spill response is a priority for the Agency, and EPA has been instrumental in providing guidance for various response technologies. A key factor in providing guidance on spill response technologies is developing a firm understanding of the science behind spill behavior in the environment.

Appropriated funds for the Inland Oil Spill Programs support work designed to prevent oil spills using civil enforcement and compliance assistance approaches, as well as to prepare for and respond to any oil discharges affecting the inland waters of the United States. Pursuant to Clean Water Act section 311 (Oil Spill and Hazardous Substances Liability) requirements, EPA's Civil Enforcement program develops policies; issues administrative clean-up and removal orders and orders protecting public health; pursues administrative remedies and/or refers civil judicial actions to the Department of Justice; assesses civil penalties for discharges into the environment or violations of administrative orders or oil pollution prevention regulations; assists regulated entities in understanding their legal requirements under the Clean Water Act; and assists in the recovery of clean-up costs expended by the Government.

EPA's internal operations programs provide centralized management services to ensure that EPA is fulfilling its mission. The office and function it performs within the Inland Oil Spill Programs appropriation is the Office of Finance and Administration (facilities infrastructure and operations).

Object Classification (in millions of dollars)

Identification code 068-8221-0-7-304	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	11	11	11
11.9 Total personnel compensation	11	11	11
12.1 Civilian personnel benefits	4	4	4
21.0 Travel and transportation of persons	1	1	1
25.1 Advisory and assistance services	3	3	3
25.2 Other services from non-Federal sources	4	4	4
25.5 Research and development contracts			1
99.0 Direct obligations	23	23	24
99.0 Reimbursable obligations	39	39	46
99.9 Total new obligations, unexpired accounts	62	62	70

Employment Summary

Identification code 068-8221-0-7-304	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	73	73	70
2001 Reimbursable civilian full-time equivalent employment	6	6	

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2025 actual	2026 est.	2027 est.
Offsetting receipts from the public:			
068-143500 General Fund Proprietary Interest Receipts, not Otherwise Classified	9	10	11

068-268330 Water Infrastructure Finance and Innovation Downward Reestimate Receipt Account	247	286	
068-322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	2	4	5
068-322900 Cellulosic Biofuel Waiver Credits, Renewal Fuel Program		40	41
General Fund Offsetting receipts from the public	258	340	57
Intragovernmental payments:			
068-388500 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts	-1	10	11
General Fund Intragovernmental payments	-1	10	11

ADMINISTRATIVE PROVISIONS—ENVIRONMENTAL PROTECTION AGENCY
(INCLUDING TRANSFERS OF FUNDS)

For fiscal year 2027, notwithstanding 31 U.S.C. 6303(1) and 6305(1), the Administrator of the Environmental Protection Agency, in carrying out the Agency's function to implement directly Federal environmental programs required or authorized by law in the absence of an acceptable tribal program, may award cooperative agreements to federally recognized Indian tribes or Intertribal consortia, if authorized by their member tribes, to assist the Administrator in implementing Federal environmental programs for Indian tribes required or authorized by law, except that no such cooperative agreements may be awarded from funds designated for State financial assistance agreements.

The Administrator of the Environmental Protection Agency is authorized to collect and obligate pesticide registration service fees in accordance with section 33 of the Federal Insecticide, Fungicide, and Rodenticide Act (7 U.S.C. 136w-8), to remain available until expended.

Notwithstanding section 33(d)(2) of the Federal Insecticide, Fungicide, and Rodenticide Act (FIFRA) (7 U.S.C. 136w-8(d)(2)), the Administrator of the Environmental Protection Agency may assess fees under section 33 of FIFRA (7 U.S.C. 136w-8) for fiscal year 2027.

The Administrator of the Environmental Protection Agency is authorized to collect and obligate fees in accordance with section 3024 of the Solid Waste Disposal Act (42 U.S.C. 6939g) for fiscal year 2027, to remain available until expended.

The Administrator is authorized to transfer up to \$367,724,000 of the funds appropriated for the Great Lakes Restoration Initiative under the heading "Environmental Programs and Management" to the head of any Federal department or agency, with the concurrence of such head, to carry out activities that would support the Great Lakes Restoration Initiative and Great Lakes Water Quality Agreement programs, projects, or activities; to enter into an interagency agreement with the head of such Federal department or agency to carry out these activities; and to make grants to governmental entities, nonprofit organizations, institutions, and individuals for planning, research, monitoring, outreach, and implementation in furtherance of the Great Lakes Restoration Initiative and the Great Lakes Water Quality Agreement.

The Science and Technology, Environmental Programs and Management, Office of Inspector General, Hazardous Substance Superfund, and Leaking Underground Storage Tank Trust Fund Program Accounts, are available for the construction, alteration, repair, rehabilitation, and renovation of facilities, provided that the cost does not exceed \$300,000 per project.

For fiscal year 2027, and notwithstanding section 518(f) of the Federal Water Pollution Control Act (33 U.S.C. 1377(f)), the Administrator is authorized to use the amounts appropriated for any fiscal year under section 319 of the Act to make grants to Indian tribes pursuant to sections 319(h) and 518(e) of that Act.

The Administrator is authorized to use the amounts appropriated under the heading "Environmental Programs and Management" for fiscal year 2027 to provide grants to implement the Southeast New England Watershed Restoration Program.

Notwithstanding the limitations on amounts in section 320(i)(2)(B) of the Federal Water Pollution Control Act, not less than \$1,000,000 of the funds made available under this title for the National Estuary Program shall be for making competitive awards described in section 320(g)(4).

For fiscal year 2027, the Office of Chemical Safety and Pollution Prevention and the Office of Water may, using funds appropriated under the headings "Environmental Programs and Management" and "Science and Technology", contract directly with individuals or indirectly with institutions or nonprofit organizations, without regard to 41 U.S.C. 5, for the temporary or intermittent personal services of students or recent graduates, who shall be considered employees for the purposes of chapters 57 and 81 of title 5, United States Code, relating to compensation for travel and work injuries, and chapter 171 of title 28, United States Code, relating to tort claims, but shall not be considered to be Federal employees for any other purpose: Provided,

That amounts used for this purpose by the Office of Chemical Safety and Pollution Prevention and the Office of Water collectively may not exceed \$2,000,000.

For fiscal years 2027 through 2029, there is hereby established in the Treasury of the United States a fund to be known as the "Environmental Protection Agency Nonrecurring Expenses Fund" (the Fund): Provided, That unobligated balances of expired funds appropriated for this year, any prior year, or any succeeding fiscal year to the Environmental Protection Agency by this or any other Act may be transferred (not later than the end of the seventh fiscal year after the last fiscal year for which such funds are available for the purposes for which they were appropriated) into the Fund: Provided further, That amounts transferred into the Fund may not exceed \$50,000,000 per fiscal year: Provided further, That amounts deposited in the Fund shall be available through September 30 of the same fiscal year, in addition to such other funds as may be available for such purposes, for information technology expenses necessary for the operation of the Environmental Protection Agency, and associated administrative expenses, subject to approval by the Office of Management and Budget.

The Environmental Protection agency shall provide the Committees on Appropriations of the House of Representatives and Senate with copies of any available Department of Treasury quarterly certification of trust fund receipts collected from section 13601 of Public Law 117–169 and section 80201 of Public Law 117–58, an annual operating plan for such receipts showing amounts allocated by program area and program project, and quarterly reports for such receipts of obligated balances by program area and program project.

For each of fiscal years 2027 through 2030, the Administrator may, after consultation with the Office of Personnel Management, employ up to 100 persons at any one time under the authority provided in section 207 of the Public Health Service Act (42 U.S.C. 209): Provided, That individuals who were employed by the Environmental Protection Agency in the competitive or excepted service at any point during fiscal years 2022 through 2026 are not eligible to receive appointments under this authority.

The Administrator of the Environmental Protection Agency is authorized to collect and obligate fees in accordance with section 26(b) of the Toxic Substances Control Act (15 U.S.C. 2625(b)) for fiscal year 2027, to remain available until expended.