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Land and Water Conservation Fund: Appropriations for “Other Purposes”

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Summary

The Land and Water Conservation Fund (LWCF) Act of 1965 (P.L. 88-578) created the LWCF in the Treasury as a funding source to implement the outdoor recreation goals set out by the act. The fund is authorized at \$900 million annually through September 30, 2015. In general, monies in the fund are available for outdoor recreation purposes only if appropriated by Congress. The level of annual appropriations has varied widely since the origin of the fund.

The LWCF Act outlines uses of the fund for federal and state purposes. It lists the federal purposes for which the President is to allot LWCF funds “unless otherwise allotted in the appropriation Act making them available.” These purposes primarily relate to acquisition of lands and waters (and interests therein) by the federal government. With regard to state purposes, the act authorizes a matching grant program to states for recreation planning, acquisition of lands and waters (and interests therein), and development. Throughout the LWCF’s history, appropriations acts have provided funds for land acquisition and recreational grants to states.

Beginning in FY1998, appropriations also have been provided each year (except FY1999) to fund other purposes related to natural resources. Presidents have sought LWCF funds for a variety of purposes. Congress chooses which if any of these requests to fund, and it may choose other programs not suggested by the President. Appropriations have been provided for facility maintenance of the land management agencies, ecosystem restoration, the Historic Preservation Fund, the Payments in Lieu of Taxes program, the Forest Legacy program, State and Tribal Wildlife Grants under the Fish and Wildlife Service (FWS), the Cooperative Endangered Species Conservation Fund, U.S. Geological Survey science and cooperative programs, and Bureau of Indian Affairs Indian Land and Water Claim Settlements, among other programs.

Since FY1998, a total of \$2.4 billion has been appropriated for other purposes, of a total LWCF appropriation of \$17.1 billion over the history of the fund (since FY1965). FWS and the Forest Service (FS) have received the largest shares of the total appropriations for other purposes, about \$1.3 billion (56%) and \$0.8 billion (34%), respectively, from FY1998 to FY2015. Several agencies shared the remaining \$0.2 billion (10%) of the appropriations.

Both the dollar amounts and the percentages of annual LWCF appropriations for other purposes have varied widely since FY1998. The dollar amounts have ranged from \$0 in FY1999 to \$456.0 million in FY2001, with an average of \$131.2 million annually. The highest percentage of annual funds provided for other purposes occurred in FY2006 and FY2007 (59% in both years). In some years, the appropriation for other purposes was significantly less than the Administration requested. For instance, in FY2008 the George W. Bush Administration sought \$313.1 million for other purposes, or 83% of the total request. The FY2008 appropriation for other purposes was \$101.3 million, or 40% of the LWCF total.

In earlier years, several other purposes typically were funded each year from LWCF. Since FY2008, funds have been appropriated annually only for grants under two programs: Forest Legacy and Cooperative Endangered Species Conservation Fund. These two programs and a third grant program funded in the past from LWCF—FWS State and Tribal Wildlife Grants—have received about three-quarters (\$1.8 billion, 76%) of the total appropriation for other purposes since FY1998.

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Introduction

The Land and Water Conservation Fund (LWCF) Act of 1965¹ was enacted to “assist in preserving, developing, and assuring accessibility to ... outdoor recreation resources.”² Two main goals of the law were to facilitate participation in recreation and “to strengthen the health and vitality” of U.S. citizens.³ To accomplish these goals, purposes of the law included “providing funds” for federal land acquisition and for federal assistance to states generally related to outdoor recreation.

The law created the LWCF in the Treasury as a funding source to implement its outdoor recreation goals. The fund is authorized at \$900 million annually through September 30, 2015. The fund accumulates the majority of its revenues from oil and gas leases on the Outer Continental Shelf (OCS). It also accumulates revenues from the federal motorboat fuel tax and surplus property sales.

In general, monies in the fund are available for outdoor recreation purposes only if appropriated by Congress.⁴ The level of annual appropriations has varied widely since the fund’s origin in FY1965. Of the total revenues that have accrued throughout the program’s history (\$37.1 billion), less than half have been appropriated (\$17.1 billion). Thus, the unappropriated balance in the fund is currently estimated at approximately \$20.0 billion.⁵

The LWCF Act outlines uses of the fund for federal and state purposes. It lists the federal purposes for which the President is to allot LWCF funds “unless otherwise allotted in the appropriation Act making them available.”⁶ These purposes primarily relate to the acquisition of lands and waters (and interests therein)⁷ by the federal government. With regard to state purposes, the act authorizes a matching grant program to states for recreation planning, acquisition of lands and waters (and interests therein), and development.

In practice, over the history of the LWCF, appropriations acts have provided funding for three general purposes. First, for each year since FY1965, appropriations for land acquisition have been provided to some or all of the major federal land management agencies—the Bureau of Land Management (BLM), Fish and Wildlife Service (FWS), National Park Service (NPS), and Forest Service (FS). Second, for nearly every year since FY1965, appropriations have funded the

¹ Land and Water Conservation Fund (LWCF) Act of September 3, 1964 (P.L. 88-578; 78 Stat. 897). The text of the law had been codified at 16 U.S.C. §§4601-4 et seq. It was recodified under P.L. 113-287 to 54 U.S.C. §§200301 et seq.

² P.L. 88-578, Section 1(b).

³ *Ibid.*

⁴ However, monies provided to the state grant program under §105, Division C, of the Tax Relief and Health Care Act of 2006 (P.L. 109-432) are permanently appropriated. These mandatory funds generally have comprised a relatively small portion of the appropriations for the state grant program to date, although the appropriations are expected to increase “significantly” beginning in FY2018 due to additional revenues from leasing in the Gulf of Mexico, according to the Administration. See U.S. Department of the Interior (DOI), National Park Service (NPS), *Budget Justifications and Performance Information, Fiscal Year 2016*, p. M-LASA-G-1.

⁵ These figures are derived primarily from DOI, Office of Budget, “Budget Background Information,” at <http://www.doi.gov/budget/budget-data.cfm>. See the entry for “Land and Water Conservation Fund Receipts: MS Excel Spreadsheet.” Data updated by DOI on March 5, 2014, and by CRS to reflect FY2015 appropriations.

⁶ 54 U.S.C. §200306(a).

⁷ An interest is something less than full ownership, such as a conservation easement or minerals.

matching grant program to assist states in recreational planning, acquiring recreational lands and waters, and developing outdoor recreational facilities. Third, beginning in FY1998, appropriations from the LWCF have been provided each year, except FY1999, to fund other federal programs with related natural resource purposes. Hereinafter, the third type of appropriations is referred to as funding *other purposes*.

The \$17.1 billion appropriated from the fund through FY2015 has been allocated unevenly among federal land acquisition, the state grant program, and other purposes. The largest portion of the total—\$10.5 billion—has been appropriated for federal land acquisition. The state grant program has received the second-largest portion, \$4.2 billion. Other purposes have received the remaining \$2.4 billion.

The balance of this report discusses the other purposes for which LWCF appropriations have been provided throughout the fund's history. It identifies the amount of funding contained in annual appropriations laws for other purposes and the types of purposes for which funds have been appropriated.⁸

LWCF Appropriations for Other Purposes

Level of Funding

Congress first provided for the use of LWCF funds for other purposes in FY1998, appropriating \$72.0 million for other purposes. The appropriation included \$60.0 million for maintenance needs of the four land management agencies and \$12.0 million for rehabilitation and maintenance of the Beartooth Highway (in Wyoming and Montana). In FY1998, total LWCF appropriations spiked dramatically to \$969 million⁹ from the FY1997 level of \$159 million.¹⁰

Both the dollar amounts and the percentages of annual LWCF appropriations for other purposes have varied widely since FY1998. The annual average dollar amount appropriated from FY1998 to FY2015 was \$131.2 million. Over the most recent 10 years, LWCF appropriations for other purposes declined from \$213.1 million in FY2006 to \$80.4 million in FY2015 (in current dollars). Over the past five years (FY2011 to FY2015), appropriations for each year were less than \$100 million and lower than any year except for FY1998-FY2000.

Appropriations for other purposes were at their lowest dollar amount in FY1999, when no funds for other purposes were appropriated. The next-lowest dollar value was provided for FY2000, when a total of \$20.0 million was appropriated for three purposes: Elwha River Ecosystem

⁸ For additional background on the LWCF, see CRS Report RL33531, *Land and Water Conservation Fund: Overview, Funding History, and Issues*, by (name redacted).

⁹ FY1998 was the first year that LWCF total appropriations exceeded the authorized level of \$900 million. The only other year in which total LWCF appropriations exceeded the authorized level was FY2001, with total appropriations of \$995 million.

¹⁰ The \$969 million appropriated in FY1998 was included in the Department of the Interior and Related Agencies Appropriations Act, 1998 (P.L. 105-83). The law contained \$270 million in the usual funding titles for land acquisition by the four federal land management agencies and the state grant program (administration only), and \$699 million in a new Title V (entitled "Priority Land Acquisitions, Land Exchanges, and Maintenance").

restoration (in Washington), deferred maintenance of the National Park Service, and the FS Forest Legacy program.

By contrast, the dollar value of the appropriations for other purposes was much higher in FY2001 (\$456.0 million) than in any other year. These appropriations were used to fund more than a dozen programs in the Clinton Administration's Lands Legacy Initiative. In that year, total LWCF appropriations exceeded the authorized level, totaling nearly \$1 billion. This record level of funding was provided partly in response to the President's Lands Legacy Initiative, which sought \$1.4 billion for about two dozen resource-protection programs, including the LWCF. It also was provided partly in response to some congressional interest in securing increased and more certain funding for the LWCF.

The highest percentage of annual funds provided for other purposes occurred in FY2006 and FY2007 (59% in both years), in response to President George W. Bush's request for funding for an array of programs. For instance, in FY2007 the Bush Administration sought funding from the LWCF for 15 programs in addition to land acquisition and state grants. For that year, the appropriation for other purposes was \$216.1 million, out of a total LWCF appropriation of \$366.1 million.

In some years, the appropriation for other purposes was significantly less than the Administration requested. For example, for FY2008 the Bush Administration sought \$313.1 million for other purposes, or 83% of the total request of \$378.7 million. The FY2008 appropriation for other purposes was \$101.3 million, or 40% of the LWCF total of \$255.1 million.

As noted, from FY1998 to FY2015, a total of \$2.4 billion was appropriated from the LWCF for other federal purposes. This represents 29% of the \$8.2 billion total appropriations from LWCF during the 18-year period. FWS and FS have received the largest shares of the appropriations for other purposes, about \$1.3 billion (56%) and \$0.8 billion (34%), respectively. BLM, NPS, the U.S. Geological Survey, and the Bureau of Indian Affairs have shared the remaining \$0.2 billion (10%) of the appropriations for other purposes.¹¹

Types of Purposes

Because there is no set of other purposes specified to be funded from LWCF, presidents have sought funds for a variety of purposes. Congress has chosen which of these requests to fund¹² and whether to fund any additional programs not suggested by the President. Appropriations for other purposes have been provided for diverse natural resource-related programs, including facility maintenance of the land management agencies, ecosystem restoration, the Historic Preservation Fund, the Payments in Lieu of Taxes program, the FS Forest Legacy program, FWS State and Tribal Wildlife Grants, the FWS Cooperative Endangered Species Conservation Fund, U.S.

¹¹ In this paragraph and elsewhere in the report, in some cases the figures do not sum to the totals provided or the percentages do not correspond precisely to the numbers provided due to rounding.

¹² In a number of cases, presidents have sought LWCF funding for more other purposes than Congress has chosen to fund. For instance, for FY2005 President Bush requested \$900.2 million for LWCF; this total included \$586.1 million for 15 other purposes within the Bureau of Land Management (BLM); Fish and Wildlife Service (FWS); NPS; Forest Service (FS); and DOI's Departmental Management. The FY2005 appropriations law contained \$459.0 million for LWCF, including \$203.5 million for five other purposes.

Geological Survey science and cooperative programs, and Bureau of Indian Affairs Indian Land and Water Claim Settlements.

Although in earlier years several other purposes typically were funded from LWCF, since FY2008 funds have been appropriated annually only for grants under two programs: Forest Legacy and Cooperative Endangered Species Conservation Fund. The total appropriation from LWCF for these two programs (since FY1998) is \$1.3 billion, or 57% of all appropriations for other purposes (\$2.4 billion). These two programs and a third grant program—FWS State and Tribal Wildlife Grants—have received about three-quarters (\$1.8 billion, 76%) of the total appropriations for other purposes. The appropriations to date are \$708.2 million for Forest Legacy (30% of the other purposes total), \$641.3 million for Cooperative Endangered Species Conservation Fund (27% of total), and \$448.5 million for State and Tribal Wildlife Grants (19% of total).

Grants under the Forest Legacy program are used to acquire lands or conservation easements to preserve private forests threatened by conversion to non-forest uses, such as agriculture or residences. FS provides matching grants through a competitive process that requires state approval and then national approval and ranking. The ranking is based on the importance of the project (potential public benefits from protection), the likelihood of the forest's conversion to non-forest uses, and the strategic relevance of the project. The program is implemented primarily through state partners, usually state forestry agencies. State partners generally acquire, hold, and administer the easements or land purchases, although the federal government also may do so.¹³

The Cooperative Endangered Species Conservation Fund provides grants “for species and habitat conservation actions on non-federal lands, including habitat acquisition, conservation planning, habitat restoration, status surveys, captive propagation and reintroduction, research, and education.”¹⁴ In addition to appropriations from LWCF, the Cooperative Endangered Species Conservation Fund typically receives additional appropriations from the General Fund of the Treasury. In recent years, the appropriations from LWCF have been used for two types of land acquisition grants provided to state and other nonfederal entities on a matching basis. *Recovery* land acquisition grants have been made for acquisition of habitats by states or other entities in support of species recovery goals and objectives. *Habitat conservation plan* land acquisition grants have been made for acquisition by states, territories, or other entities of lands that are associated with habitat conservation plans. Both programs acquire lands from willing sellers.¹⁵

State and Tribal Wildlife Grants are provided to states, territories, and tribes to develop and implement programs for the benefit of fish and wildlife and their habitats, including nongame species. Currently, the largest portion of the program is for formula grants to states and territories on a matching basis. Funds from the formula grants may be used to develop state conservation plans and to support specific conservation projects. Smaller amounts of funding have been

¹³ For additional information on Forest Legacy, see CRS Report RL31065, *Forestry Assistance Programs*, by (name redacted), pp. 13-14 and FS, “Forest Legacy Program,” at <http://www.fs.fed.us/spf/coop/programs/loa/flp.shtml>.

¹⁴ DOI, FWS, *Budget Justifications and Performance Information, Fiscal Year 2016*, p. CESC-3, at http://www.doi.gov/budget/appropriations/2016/upload/FY2016_FWS_Greenbook.pdf. Hereinafter this document is referred to as FY2016 FWS Budget Justification.

¹⁵ FWS, “Endangered Species: Grants/Grant Programs,” at <http://www.fws.gov/endangered/grants/grant-programs.html> and FY2016 FWS Budget Justification, pp. CESC-1 to CESC-8.

appropriated for competitive grants to states and tribal governments or tribal wildlife agencies. The competitive grant programs do not have matching requirements.¹⁶

Table 1 below shows the total LWCF appropriations for other purposes from FY1998 to FY2015. **Table 2** shows the other purposes that received LWCF appropriations each year, the amount of LWCF appropriations for each purpose, and the total annual appropriations for other purposes.

Table 1. Total LWCF Appropriations for Other Purposes, FY1998-FY2015
(in thousands of dollars)

Agency and Programs	Total
BLM	
Maintenance	34,945
Payments in Lieu of Taxes ^a	49,890
BLM Subtotal	84,835
FWS	
Cooperative Endangered Species Conservation Fund	641,275
Deferred Maintenance	44,945
Landowner Incentive Program	136,477
North American Wetlands Conservation Act Fund	19,956
Private Stewardship Grants	38,800
State and Tribal Wildlife Grants	448,504
FWS, Subtotal	1,329,957
NPS	
Deferred Maintenance	74,890
Elwha Ecosystem Restoration	10,000
Historic Preservation Fund	14,967
Urban Park and Recreation Fund	19,956
NPS Subtotal	119,813
USGS	
Surveys, Investigations, and Research	19,956
USGS Subtotal	19,956
BIA	
Indian Land and Water Claim Settlements	7,949
BIA, Subtotal	7,949

¹⁶ Provisions for the program are contained in annual appropriations laws; the program has no separate authorizing statute. See CRS Report R43678, *Fish and Wildlife Service: FY2015 Appropriations and Policy*, by (name redacted). Additional information on the current program is contained in the FY2016 FWS Budget Justification, pp. STWG-1 to STWG-10. Note that the program operated somewhat differently during the years when it received an appropriation from LWCF (FY2001-FY2007).

Agency and Programs	Total
FS	
Forest Legacy	708,173
Other	90,612
FS, Subtotal	798,785
Total	2,361,295

Sources: Figures in this table were provided to CRS by Department of the Interior and Forest Service Budget Offices in April 2015.

Notes: BLM = Bureau of Land Management, FWS = Fish and Wildlife Service, NPS = National Park Service, USGS = United States Geological Survey, BIA = Bureau of Indian Affairs, FS = Forest Service. In general, figures reflect rescissions, transfers, and sequestration (FY2013). Figures reflect current dollars.

- a. This program affects multiple agencies in the Department of the Interior and agencies in other departments. It formerly was managed by BLM but now is managed as a department-wide program through the Office of the Secretary of the Department of the Interior.

Table 2. Annual LWCF Appropriations for Other Purposes
(in thousands of dollars)

Annual LWCF Appropriations for Other Purposes, FY1998-FY2003						
Agency and Programs	1998	1999	2000	2001	2002	2003
BLM						
Maintenance	10,000	0	0	24,945	0	0
Payments in Lieu of Taxes ^a	0	0	0	49,890	0	0
BLM, Subtotal	10,000	0	0	74,835	0	0
FWS						
Cooperative Endangered Species Conservation Fund	0	0	0	77,828	0	51,049
Deferred Maintenance	20,000	0	0	24,945	0	0
Landowner Incentive Program	0	0	0	0	40,000	-181
North American Wetlands Conservation Act Fund	0	0	0	19,956	0	0
Private Stewardship Grants	0	0	0	0	10,000	-65
State and Tribal Wildlife Grants	0	0	0	49,890	59,800	64,665
FWS, Subtotal	20,000	0	0	172,619	109,800	115,468
NPS						
Deferred Maintenance	20,000	0	5,000	49,890	0	0
Elwha Ecosystem Restoration	0	0	10,000	0	0	0
Historic Preservation Fund	0	0	0	14,967	0	0
Urban Park and Recreation Fund	0	0	0	19,956	0	0
NPS, Subtotal	20,000	0	15,000	84,813	0	0
USGS						
Surveys, Investigations, and Research	0	0	0	19,956 ^b	0	0
USGS, Subtotal	0	0	0	19,956	0	0
BIA						
Indian Land and Water Claim Settlements	0	0	0	0	0	2,981
BIA, Subtotal	0	0	0	0	0	2,981
FS						
Forest Legacy	0	0	5,000	29,934	0	0
Other	22,000 ^c	0	0	73,837 ^d	-5,225	0
FS, Subtotal	22,000	0	5,000	103,771^e	-5,225	0
Total, Fiscal Year	72,000	0	20,000	455,994	104,575	118,449

Annual LWCF Appropriations for Other Purposes, FY2004-FY2009						
Agency and Programs	2004	2005	2006	2007	2008	2009
BLM						
Maintenance	0	0	0	0	0	0
Payments in Lieu of Taxes ^a	0	0	0	0	0	0
BLM, Subtotal	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
FWS						
Cooperative Endangered Species Conservation Fund	49,384	48,698	60,136	60,136	48,997	54,694 ^f
Deferred Maintenance	0	0	0	0	0	0
Landowner Incentive Program	29,630	21,694	21,667	23,667	0	0
North American Wetlands Conservation Act Fund	0	0	0	0	0	0
Private Stewardship Grants	7,408	6,903	7,277	7,277	0	0
State and Tribal Wildlife Grants	69,137	69,028	67,492	68,492	0	0
FWS, Subtotal	<i>155,559</i>	<i>146,323</i>	<i>156,572</i>	<i>159,572</i>	<i>48,997</i>	<i>54,694</i>
NPS						
Deferred Maintenance	0	0	0	0	0	0
Elwha Ecosystem Restoration	0	0	0	0	0	0
Historic Preservation Fund	0	0	0	0	0	0
Urban Park and Recreation Fund	0	0	0	0	0	0
NPS, Subtotal	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
USGS						
Surveys, Investigations, and Research	0	0	0	0	0	0
USGS, Subtotal	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
BIA						
Indian Land and Water Claim Settlements	4,968	0	0	0	0	0
BIA, Subtotal	<i>4,968</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
FS						
Forest Legacy	64,134	57,134	56,536	56,536	52,317	49,445
Other	0	0	0	0	0	0
FS, Subtotal	<i>64,134</i>	<i>57,134</i>	<i>56,536</i>	<i>56,536</i>	<i>52,317</i>	<i>49,445</i>
Total, Fiscal Year	224,661	203,457	213,108	216,108	101,314	104,139

Annual LWCF Appropriations for Other Purposes, FY2010-FY2015						
Agency and Programs	2010	2011	2012	2013	2014	2015
BLM						
Maintenance	0	0	0	0	0	0
Payments in Lieu of Taxes ^a	0	0	0	0	0	0
BLM, Subtotal	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
FWS						
Cooperative Endangered Species Conservation Fund	56,000	30,938	24,960	23,655	27,400	27,400
Deferred Maintenance	0	0	0	0	0	0
Landowner Incentive Program	0	0	0	0	0	0
North American Wetlands Conservation Act Fund	0	0	0	0	0	0
Private Stewardship Grants	0	0	0	0	0	0
State and Tribal Wildlife Grants	0	0	0	0	0	0
FWS, Subtotal	<i>56,000</i>	<i>30,938</i>	<i>24,960</i>	<i>23,655</i>	<i>27,400</i>	<i>27,400</i>
NPS, Subtotal						
Deferred Maintenance	0	0	0	0	0	0
Elwha Ecosystem Restoration	0	0	0	0	0	0
Historic Preservation Fund	0	0	0	0	0	0
Urban Park and Recreation Fund	0	0	0	0	0	0
NPS, Subtotal	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
USGS						
Surveys, Investigations, and Research	0	0	0	0	0	0
USGS, Subtotal	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
BIA						
Indian Land and Water Claim Settlements	0	0	0	0	0	0
BIA, Subtotal	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
FS						
Forest Legacy	76,460	52,894	53,303	50,515	50,965	53,000
Other	0	0	0	0	0	0
FS, Subtotal	<i>76,460</i>	<i>52,894</i>	<i>53,303</i>	<i>50,515</i>	<i>50,965</i>	<i>53,000</i>
Total, Fiscal Year	132,460	83,832	78,263	74,170	78,365	80,400

Source: Figures in this table were provided to CRS by Department of the Interior and Forest Service Budget Offices in April 2015.

Notes: BLM = Bureau of Land Management, FWS = Fish and Wildlife Service, NPS = National Park Service, USGS = United States Geological Survey, BIA = Bureau of Indian Affairs, FS = Forest Service. In general, figures reflect rescissions, transfers, and sequestration (FY2013). Figures are in current dollars.

- a. This program affects multiple agencies in the Department of the Interior and agencies in other departments. It formerly was managed by BLM, but now is managed as a department-wide program through the Office of the Secretary of the Department of the Interior.
- b. The appropriations were for science and cooperative programs.
- c. This figure reflects appropriations for maintenance, including \$12.0 million for repair and maintenance of the Beartooth Highway as part of the Crown Butte/New World Mine land acquisition.
- d. This figure reflects \$50.0 million for deferred maintenance, \$20.0 million for the National Forest System for inventory and monitoring activities and planning, and \$4.0 million for State and Private Forestry for urban and community forestry programs, with rescissions.
- e. The total FY2001 FS appropriation from the LWCF was \$254.6 million. This total, and the appropriations reflected in this table for FS other programs, does not reflect a reduction of \$153.1 million for funds not "warranted" from LWCF. The Government Accountability Office defines *warrant* as "An official document that the Secretary of the Treasury issues upon enactment of an appropriation that establishes the amount of moneys authorized to be withdrawn from the central accounts that the Department of the Treasury maintains." See U.S. Government Accountability Office, *A Glossary of Terms Used in the Federal Budget Process*, p. 101, September 2005, on the agency's website at <http://www.gao.gov/new.items/d05734sp.pdf>.
- f. This figure does not reflect a \$4.5 million rescission of prior-year balances.

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