

# DETAILED BUDGET ESTIMATES

Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	10	7
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	10	
1021	Recoveries of prior year unpaid obligations .....	30	
1070	Unobligated balance (total) .....	40	7
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation .....	480	541
1121	Appropriations transferred from other acct [075-0142] .....	2	2
1160	Appropriation, discretionary (total) .....	482	543
Appropriations, mandatory:			
1200	Appropriation .....	4	
1222	Exercised borrowing authority transferred from other accounts [012-4336] .....	21	21
1230	Appropriations and/or unobligated balance of appropriations permanently reduced .....	-1	-1
1260	Appropriations, mandatory (total) .....	24	20
1900	Budget authority (total) .....	506	563
1930	Total budgetary resources available .....	546	570
Memorandum (non-add) entries:			
1940	Unobligated balance expiring .....	-1	
1941	Unexpired unobligated balance, end of year .....	7	1

Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	174	163
3010	New obligations, unexpired accounts .....	538	569
3011	Obligations ("upward adjustments"), expired accounts .....	1	
3020	Outlays (gross) .....	-514	-552
3040	Recoveries of prior year unpaid obligations, unexpired .....	-30	
3041	Recoveries of prior year unpaid obligations, expired .....	-6	
3050	Unpaid obligations, end of year .....	163	180
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	174	163
3200	Obligated balance, end of year .....	163	180

Budget authority and outlays, net:			
Discretionary:			
4000	Budget authority, gross .....	482	543
Outlays, gross:			
4010	Outlays from new discretionary authority .....	346	373
4011	Outlays from discretionary balances .....	144	157
4020	Outlays, gross (total) .....	490	530
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
Non-Federal sources .....			
4033	.....	-1	
4040	Offsets against gross budget authority and outlays (total) .....	-1	
Additional offsets against gross budget authority only:			
Offsetting collections credited to expired accounts .....			
4052	.....	1	
4060	Additional offsets against budget authority only (total) .....	1	
4070	Budget authority, net (discretionary) .....	482	543
4080	Outlays, net (discretionary) .....	489	530
Mandatory:			
4090	Budget authority, gross .....	24	20
Outlays, gross:			
4100	Outlays from new mandatory authority .....	12	9
4101	Outlays from mandatory balances .....	12	13
4110	Outlays, gross (total) .....	24	22
4180	Budget authority, net (total) .....	506	563
4190	Outlays, net (total) .....	513	552

This account funds the administrative expenses of the Emergency Food Assistance Program (TEFAP), WIC Farmers' Market Nutrition Program (FMNP), Senior Farmers' Market Nutrition Program (SFMNP), assistance for the nuclear-affected islands, and disaster relief. The TEFAP Administrative funding provides cash to support State administrative activities and to maintain the storage and distribution pipeline for USDA and privately-donated commodities. The SFMNP and FMNP provide low-income elderly and WIC-eligible participants, respectively, with vouchers to purchase produce directly from farmers, at farmers' markets, and roadside stands. The Senior Farmers' Market Nutrition Program is funded by a transfer from the Commodity Credit Corporation.

## Object Classification (in millions of dollars)

Identification code 012-3507-0-1-605	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.3	Other goods and services from Federal sources .....	3	3
26.0	Supplies and materials (commodities) .....	341	348
41.0	Grants, subsidies, and contributions .....	194	218
99.9	Total new obligations, unexpired accounts .....	538	569

## Employment Summary

Identification code 012-3507-0-1-605	2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment .....	4	4

## FOREST SERVICE

## Federal Funds

## CAPITAL IMPROVEMENT AND MAINTENANCE

(INCLUDING TRANSFER OF FUNDS)

For necessary expenses of the Forest Service, not otherwise provided for, \$78,000,000, to remain available through September 30, 2029, for construction, capital improvement, maintenance, and acquisition of buildings and other facilities and infrastructure; for construction, reconstruction, and decommissioning of roads that are no longer needed, including unauthorized roads that are not part of the transportation system; and for maintenance of forest roads and trails by the Forest Service as authorized by 16 U.S.C. 532-538 and 23 U.S.C. 101 and 205.

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

## CAPITAL IMPROVEMENT AND MAINTENANCE

For an additional amount for "Capital Improvement and Maintenance", \$3,525,000,000, to remain available until expended, for necessary expenses related to the consequences of calendar year 2022, 2023, and 2024 wildfires, hurricanes, and other natural disasters: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. (Disaster Relief Supplemental Appropriations Act, 2025.)

## Program and Financing (in millions of dollars)

Identification code 012-1103-0-1-302	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001	Capital improvement and maintenance .....	413	163
0002	CIM Disaster Supplemental .....		152
0003	CIM Bipartisan Infrastructure Law .....		35
0799	Total direct obligations .....	413	350
0801	Capital Improvement and Maintenance (Reimbursable) .....	25	25
0900	Total new obligations, unexpired accounts .....	438	375

Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	602	401
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	602	
1021	Recoveries of prior year unpaid obligations .....	8	9
1070	Unobligated balance (total) .....	610	410
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation - Capital Impro and Maint [P.L. 119-4] .....	156	151
1100	Appropriation (Disaster Supplemental) .....		3,525
1120	Appropriations transferred to other acct [012-1122] .....	-4	-93
1160	Appropriation, discretionary (total) .....	152	3,583
Advance appropriations, discretionary:			
1170	Advance appropriation .....	72	72
1172	Advance appropriations transferred to other accounts [012-1106] .....	-7	-11
1172	Advance appropriations transferred to other accounts [012-1122] .....	-9	
1180	Advanced appropriation, discretionary (total) .....	56	61
Spending authority from offsetting collections, discretionary:			
1700	Collected .....	20	20

## CAPITAL IMPROVEMENT AND MAINTENANCE—Continued

## Program and Financing—Continued

Identification code 012–1103–0–1–302	2024 actual	2025 est.	2026 est.
1701 Change in uncollected payments, Federal sources .....	1	7	.....
1750 Spending auth from offsetting collections, disc (total) .....	21	27	.....
1900 Budget authority (total) .....	229	3,671	150
1930 Total budgetary resources available .....	839	4,081	3,867
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	401	3,706	3,459
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	384	492	436
3010 New obligations, unexpired accounts .....	438	375	408
3020 Outlays (gross) .....	-320	-422	-831
3040 Recoveries of prior year unpaid obligations, unexpired .....	-8	-9	-11
3041 Recoveries of prior year unpaid obligations, expired .....	-2	.....	.....
3050 Unpaid obligations, end of year .....	492	436	2
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-70	-67	-74
3070 Change in uncollected pymts, Fed sources, unexpired .....	-1	-7	.....
3071 Change in uncollected pymts, Fed sources, expired .....	4	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-67	-74	-74
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	314	425	362
3200 Obligated balance, end of year .....	425	362	-72
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	229	3,671	150
Outlays, gross:			
4010 Outlays from new discretionary authority .....	67	314	67
4011 Outlays from discretionary balances .....	253	108	764
4020 Outlays, gross (total) .....	320	422	831
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-3	-1	.....
4033 Non-Federal sources .....	-18	-19	.....
4040 Offsets against gross budget authority and outlays (total) ....	-21	-20	.....
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-1	-7	.....
4052 Offsetting collections credited to expired accounts .....	1	.....	.....
4060 Additional offsets against budget authority only (total) .....	.....	-7	.....
4070 Budget authority, net (discretionary) .....	208	3,644	150
4080 Outlays, net (discretionary) .....	299	402	831
4180 Budget authority, net (total) .....	208	3,644	150
4190 Outlays, net (total) .....	299	402	831

The 2026 Budget requests \$78 million for Capital Improvement and Maintenance. Funding provides for capital improvement and maintenance of Forest Service assets, including facilities, roads, and trails. The program emphasizes efficient and effective reinvestment and maintenance of National Forest System (NFS) infrastructure that supports public outdoor recreation and administrative uses with minimal impact on ecosystem stability and conditions.

**Facilities.**—Provides for capital improvement and maintenance of National Forest recreation sites, maintenance and repair of Forest Service-owned dams, and maintenance of infrastructure for wildland fire suppression operations, agency administrative offices and employee housing.

**Roads.**—Provides for capital improvement and maintenance of Forest Service owned roads and bridges and transportation-related Capital Improvement Projects. Roads are essential for land management activities, emergency response, and visitor use and enjoyment of NFS lands. Road maintenance prioritizes driver safety and ecosystem health, including clean water and aquatic passage.

**Trails.**—Provides for capital improvement and maintenance of NFS trails, including the administration of six congressionally designated National Scenic and Historic Trails. Funding keeps trails open for access and protects vegetation, soil, and water quality.

## Object Classification (in millions of dollars)

Identification code 012–1103–0–1–302	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	8	14	15
11.5 Other personnel compensation .....	1	5	5
11.9 Total personnel compensation .....	9	19	20
12.1 Civilian personnel benefits .....	4	.....	.....
21.0 Travel and transportation of persons .....	1	1	1
23.3 Communications, utilities, and miscellaneous charges .....	1	1	1
25.2 Other services from non-Federal sources .....	214	158	178
25.3 Other goods and services from Federal sources .....	66	57	65
25.7 Operation and maintenance of equipment .....	1	1	1
26.0 Supplies and materials .....	14	12	14
31.0 Equipment .....	2	2	2
32.0 Land and structures .....	21	24	27
41.0 Grants, subsidies, and contributions .....	80	75	84
99.0 Direct obligations .....	413	350	393
99.0 Reimbursable obligations .....	25	25	15
99.9 Total new obligations, unexpired accounts .....	438	375	408

## Employment Summary

Identification code 012–1103–0–1–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	111	160	160
2001 Reimbursable civilian full-time equivalent employment .....	143	143	143
3001 Allocation account civilian full-time equivalent employment .....	30	30	30

## FOREST AND RANGELAND RESEARCH

## GIFTS, DONATIONS AND BEQUESTS FOR FOREST AND RANGELAND RESEARCH

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

## FOREST AND RANGELAND RESEARCH

■ For an additional amount for "Forest and Rangeland Research", \$26,000,000, to remain available until expended, for necessary expenses related to the consequences of calendar year 2022, 2023, and 2024 wildfires, hurricanes, and other natural disasters: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. ■ (*Disaster Relief Supplemental Appropriations Act, 2025.*)

## Program and Financing (in millions of dollars)

Identification code 012–1104–0–1–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 FRR Disaster Supplemental .....	5	4	4
0002 FRR Bipartisan Infrastructure Law .....	14	24	17
0006 Forest and rangeland research .....	301	263	44
0799 Total direct obligations .....	320	291	65
0801 Forest and Rangeland Research (Reimbursable) .....	32	19	.....
0900 Total new obligations, unexpired accounts .....	352	310	65
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	128	60	122
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	128	.....	.....
1010 Unobligated balance transfer to other accts [012–1115] .....	-5	.....	.....
1010 Unobligated balance transfer to other accts [012–1105] .....	-4	.....	.....
1010 Unobligated balance transfer to other accts [012–1106] .....	-47	.....	.....
1021 Recoveries of prior year unpaid obligations .....	5	2	1
1070 Unobligated balance (total) .....	77	62	123
<b>Budget authority:</b>			
Appropriations, discretionary:			
1100 Appropriation - Forest and Rangeland [P.L. 119–4] .....	88	60	.....
1100 Appropriation - Forest and Rangeland [P.L. 119–4] (Salaries and Exp) .....	212	240	.....
1100 Appropriation (Disaster Supplemental PL 118–158) .....	.....	26	.....
1120 Appropriations transferred to other acct [012–1122] .....	-5	.....	.....
1160 Appropriation, discretionary (total) .....	295	326	.....

1170	Advance appropriations, discretionary:			
1173	Advance appropriation .....	2	2	2
	Advance appropriations transferred from other accounts [012–1106] .....	7	16	
1180	Advanced appropriation, discretionary (total) .....	9	18	2
	Spending authority from offsetting collections, discretionary:			
1700	Collected .....	28	23	
1701	Change in uncollected payments, Federal sources .....	3	3	3
1750	Spending auth from offsetting collections, disc (total) .....	31	26	3
1900	Budget authority (total) .....	335	370	5
1930	Total budgetary resources available .....	412	432	128
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	60	122	63

**Change in obligated balance:**

	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	238	225	168
3010	New obligations, unexpired accounts .....	352	310	65
3020	Outlays (gross) .....	-359	-365	-167
3040	Recoveries of prior year unpaid obligations, unexpired .....	-5	-2	-1
3041	Recoveries of prior year unpaid obligations, expired .....	-1		
3050	Unpaid obligations, end of year .....	225	168	65
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-56	-57	-60
3070	Change in uncollected pymts, Fed sources, unexpired .....	-3	-3	-3
3071	Change in uncollected pymts, Fed sources, expired .....	2		
3090	Uncollected pymts, Fed sources, end of year .....	-57	-60	-63
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	182	168	108
3200	Obligated balance, end of year .....	168	108	2

**Budget authority and outlays, net:**

	Discretionary:			
4000	Budget authority, gross .....	335	370	5
	Outlays, gross:			
4010	Outlays from new discretionary authority .....	220	251	3
4011	Outlays from discretionary balances .....	139	114	164
4020	Outlays, gross (total) .....	359	365	167
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources .....	-21	-22	
4033	Non-Federal sources .....	-8	-5	
4040	Offsets against gross budget authority and outlays (total) ....	-29	-27	
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired .....	-3	-3	-3
4052	Offsetting collections credited to expired accounts .....	1	4	
4060	Additional offsets against budget authority only (total) .....	-2	1	-3
4070	Budget authority, net (discretionary) .....	304	344	2
4080	Outlays, net (discretionary) .....	330	338	167
4180	Budget authority, net (total) .....	304	344	2
4190	Outlays, net (total) .....	330	338	167

The Budget does not request new funding for Forest and Rangeland Research; instead, the agency will strategically utilize existing carryover balances to responsibly and effectively terminate research programs and close research stations.

**Object Classification (in millions of dollars)**

Identification code 012–1104–0–1–302	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	151	136	
11.3 Other than full-time permanent .....	5		
11.5 Other personnel compensation .....	4		
11.9 Total personnel compensation .....	160	136	
12.1 Civilian personnel benefits .....	63	61	
13.0 Benefits for former personnel .....		2	40
21.0 Travel and transportation of persons .....	7	11	
22.0 Transportation of things .....		4	
25.2 Other services from non-Federal sources .....	11	15	7
25.3 Other goods and services from Federal sources .....	18	16	9
25.5 Research and development contracts .....	30	31	6
26.0 Supplies and materials .....	5	3	1
31.0 Equipment .....	2	2	1
41.0 Grants, subsidies, and contributions .....	22	9	1
99.0 Direct obligations .....	318	290	65
99.0 Reimbursable obligations .....	31	19	

99.5	Adjustment for rounding .....	3	1	
99.9	Total new obligations, unexpired accounts .....	352	310	65

**Employment Summary**

Identification code 012–1104–0–1–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	1,588	1,509	
2001 Reimbursable civilian full-time equivalent employment .....	53	36	

FOREST AND RANGELAND RESEARCH  
(Legislative proposal, not subject to PAYGO)

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

Identification code 012–1104–2–1–302	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0002 FRR Bipartisan Infrastructure Law .....			-2
0006 Forest and rangeland research .....			-1
0799 Total direct obligations .....			-3
0900 Total new obligations, unexpired accounts .....			-3
	Memorandum (non-add) entries:		
1941 Unexpired unobligated balance, end of year .....			3

**Change in obligated balance:**

	Unpaid obligations:			
3010	New obligations, unexpired accounts .....			-3
3050	Unpaid obligations, end of year .....			-3
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year .....			-3
4180	Budget authority, net (total) .....			
4190	Outlays, net (total) .....			

**Object Classification (in millions of dollars)**

Identification code 012–1104–2–1–302	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.3 Other goods and services from Federal sources .....			-4
41.0 Grants, subsidies, and contributions .....			1
99.0 Direct obligations .....			-3
99.9 Total new obligations, unexpired accounts .....			-3

**NATIONAL FOREST SYSTEM**

For necessary expenses of the Forest Service, not otherwise provided for, for management, protection, improvement, and utilization of the National Forest System, \$1,471,955,000, to remain available through September 30, 2029: Provided, That of the funds provided, \$39,000,000 shall be for forest products: Provided further, That of the funds provided, \$21,500,000 shall be for Forest Inventory and Analysis: Provided further, That notwithstanding section 33 of the Bankhead Jones Farm Tenant Act (7 U.S.C. 1012), the Secretary of Agriculture, in calculating a fee for grazing on a National Grassland, may provide a credit of up to 50 percent of the calculated fee to a Grazing Association or direct permittee for a conservation practice approved by the Secretary in advance of the fiscal year in which the cost of the conservation practice is incurred, and that the amount credited shall remain available to the Grazing Association or the direct permittee, as appropriate, in the fiscal year in which the credit is made and each fiscal year thereafter for use on the project for conservation practices approved by the Secretary: Provided further, That funds appropriated to this account shall be available for the base salary and expenses of employees that carry out the functions funded by the "Capital Improvement and Maintenance" account, the "Range Betterment Fund" account, and the "Management of National Forest Lands for Subsistence Uses" account.

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

**[NATIONAL FOREST SYSTEM]**

[For an additional amount for "National Forest System", \$2,523,000,000, to remain available until expended: Provided, That of the amounts made available under this heading in this Act, \$2,448,000,000 shall be for necessary expenses related to the consequences of calendar year 2022, 2023, and 2024 wildfires, hurricanes, and

## NATIONAL FOREST SYSTEM—Continued

other natural disasters: *Provided further*, That of the amounts made available under this heading in this Act, \$75,000,000 shall be for the construction or maintenance of shaded fuel breaks in the Pacific Regions: *Provided further*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.】 (*Disaster Relief Supplemental Appropriations Act, 2025.*)

## Program and Financing (in millions of dollars)

Identification code 012–1106–0–1–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 National forest system .....	1,885	1,739	1,646
0002 NFS Disaster Supplemental .....	160	212	536
0003 NFS Bipartisan Infrastructure Law .....	416	466	729
0004 NFS Inflation Reduction Act .....	96	75	19
0091 Direct program activities, subtotal .....	2,557	2,492	2,930
Credit program obligations:			
0702 Loan guarantee subsidy .....		17	
0709 Administrative expenses .....		3	
0791 Direct program activities, subtotal .....		20	
0799 Total direct obligations .....	2,557	2,512	2,930
0801 National Forest System (Reimbursable) .....	91	25	25
0900 Total new obligations, unexpired accounts .....	2,648	2,537	2,955
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	943	716	2,959
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	754		
1010 Unobligated balance transfer to other accts [012–1115] .....		-8	
1011 Unobligated balance transfer from other acct [014–2641] .....	15		
1011 Unobligated balance transfer from other acct [012–1104] .....	47		
1011 Unobligated balance transfer from other acct [012–1115] .....	4		
1011 Unobligated balance transfer from other acct [012–1105] .....	2		
1021 Recoveries of prior year unpaid obligations .....	25		
1033 Recoveries of prior year paid obligations .....	2		
1070 Unobligated balance (total) .....	1,038	708	2,959
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation National Forest Systems [P.L. 117–328] .....	404	405	355
1100 Appropriation Salaries and Expenses [P.L. 117–328] .....	1,459	1,459	1,117
1100 Appropriation (Disaster PL 118–158) .....		2,523	
1120 Appropriations transferred to other acct [513–1200] .....	-1		
1120 Appropriations transferred to other acct [012–1122] .....	-7		
1160 Appropriation, discretionary (total) .....	1,855	4,387	1,472
Advance appropriations, discretionary:			
1170 Advance appropriation .....	530	530	530
1172 Advance appropriations transferred to other accounts [012–1104] .....	-7	-16	
1172 Advance appropriations transferred to other accounts [012–1115] .....	-59	-79	
1172 Advance appropriations transferred to other accounts [012–1122] .....	-66	-51	
1172 Advance appropriations transferred to other accounts [012–0900] .....	-3	-3	-3
1172 Advance appropriations transferred to other accounts [014–1611] .....	-7	-7	
1172 Advance appropriations transferred to other accounts [013–1450] .....	-2	-2	
1173 Advance appropriations transferred from other accounts [012–1103] .....	7	11	
1173 Advance appropriations transferred from other accounts [012–1115] .....		5	
1180 Advanced appropriation, discretionary (total) .....	393	388	527
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	66	13	
1701 Change in uncollected payments, Federal sources .....	13		
1750 Spending auth from offsetting collections, disc (total) .....	79	13	
1900 Budget authority (total) .....	2,327	4,788	1,999
1930 Total budgetary resources available .....	3,365	5,496	4,958
Memorandum (non-add) entries:			
1940 Unexpired balance expiring .....	-1		
1941 Unexpired unobligated balance, end of year .....	716	2,959	2,003

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,785	1,766	1,260
3010 New obligations, unexpired accounts .....	2,648	2,537	2,955
3011 Obligations ("upward adjustments"), expired accounts .....	1		

3020 Outlays (gross) .....	-2,635	-3,043	-3,035
3040 Recoveries of prior year unpaid obligations, unexpired .....	-25		
3041 Recoveries of prior year unpaid obligations, expired .....	-8		
3050 Unpaid obligations, end of year .....	1,766	1,260	1,180
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-175	-176	-176
3070 Change in uncollected pymts, Fed sources, unexpired .....	-13		
3071 Change in uncollected pymts, Fed sources, expired .....	12		
3090 Uncollected pymts, Fed sources, end of year .....	-176	-176	-176
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,610	1,590	1,084
3200 Obligated balance, end of year .....	1,590	1,084	1,004

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	2,327	4,788	1,999
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1,711	1,866	1,456
4011 Outlays from discretionary balances .....	850	1,091	1,511
4020 Outlays, gross (total) .....	2,561	2,957	2,967
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-43	-13	
4033 Non-Federal sources .....	-33		
4040 Offsets against gross budget authority and outlays (total) ...	-76	-13	
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-13		
4052 Offsetting collections credited to expired accounts .....	8		
4053 Recoveries of prior year paid obligations, unexpired accounts .....	2		
4060 Additional offsets against budget authority only (total) .....	-3		
4070 Budget authority, net (discretionary) .....	2,248	4,775	1,999
4080 Outlays, net (discretionary) .....	2,485	2,944	2,967
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	74	86	68
4180 Budget authority, net (total) .....	2,248	4,775	1,999
4190 Outlays, net (total) .....	2,559	3,030	3,035

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

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority .....	2,248	4,775	1,999
Outlays .....	2,559	3,030	3,035
Legislative proposal, not subject to PAYGO:			
Budget Authority .....			-387
Total:			
Budget Authority .....	2,248	4,775	1,612
Outlays .....	2,559	3,030	3,035

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

Identification code 012–1106–0–1–302	2024 actual	2025 est.	2026 est.
Guaranteed loan levels supportable by subsidy budget authority:			
215001 Timber Production Expansion Guarantees .....		220	
Guaranteed loan subsidy (in percent):			
232001 Timber Production Expansion Guarantees .....		7.54	
232999 Weighted average subsidy rate .....	0.00	7.54	0.00
Guaranteed loan subsidy budget authority:			
233001 Timber Production Expansion Guarantees .....		17	
Guaranteed loan subsidy outlays:			
234001 Timber Production Expansion Guarantees .....		7	7

The National Forest System (NFS) comprises 193 million acres, with 154 national forests and 20 national grasslands located in 43 States, Puerto Rico, and the Virgin Islands. It is managed under multiple-use and sustained-yield principles. The natural resources of timber, minerals, range, wildlife, outdoor recreation, watershed, and soil are used in a planned combination that best meets the needs of the Nation without impairing the productivity of the land or damaging the environment. The 2026 Budget requests \$1.472 billion for the stewardship and management of NFS lands. Within this funding level, \$1.117 billion is requested for workforce Salaries and Expenses. The Forest Inventory and Analysis program previously within the Forest and Rangeland Research account and the Nation's foremost



comprehensive census covering all 50 states and territories, is requested in the NFS account for 2026 at a funding level of \$21.5 million. Additionally, \$175 million would be transferred to the Department of the Interior as part of the new U.S. Wildland Fire Service which will facilitate hazardous fuels mitigation operations on NFS lands. The overall objective of all NFS program activities is manage for productive use and resilience to catastrophic wildfire, and to provide a broad range of ecosystem services.

The 2026 Budget prioritizes funding of programs designed to increase the health and resilience of the national forests and grasslands, while also meeting the multiple use requirements for the resources these lands provide.

**Land Management Planning, Assessment, and Monitoring.** Funds support the continuous cycle of assessment, planning, implementation, monitoring, and adjustments for land management planning. The 2026 Budget requests \$10 million.

**Recreation, Heritage, and Wilderness.** The 2026 Budget requests \$31 million for Recreation, Heritage, and Wilderness. Funding for this program will be used to offer diverse recreation opportunities on NFS lands. The proposed funding level will enable the Forest Service to maintain baseline services at high-priority managed recreation sites, which include campgrounds, picnic areas, trailheads, and day-use areas, which all contribute to high levels of visitor satisfaction.

**Grazing Management.** The Budget requests \$5 million to provide oversight of grazing livestock activities that occur on 95 million acres of NFS lands.

**Forest Products.** Funds support timber sales and stewardship contracts to support healthy and resilient forests and jobs on rural timber communities. The budget proposes \$39 million for this program, and in support of Executive Order 14225, *Immediate Expansion of American Timber Production*.

**Vegetation and Watershed Management.** Funds support projects to improve and maintain landscape and watershed conditions by preventing and controlling invasive plants, improving soil quality, establishing native plants, installing aquatic organism passages, and improving the condition of watersheds. The 2026 budget requests \$20 million.

**Wildlife and Fisheries Habitat Management.** Funds support projects to manage habitat for fish and wildlife and to maintain the ecological conditions needed to support plant and animal communities. The budget requests \$15 million.

**Minerals and Geology Management.** Funds support administration and oversight of mineral exploration, development and reclamation activities related to federal (government owned) and non-federal (privately-owned) mineral estates. The program addresses legacy mine features and orphaned wells that pose threats to human health and the environment. The budget is requesting \$14 million.

**Forest Inventory and Analysis.** Funds support the continuous forest census covering all 50 states and territories, using statistically robust surveys and data collection to document the past and current extent and condition of forest area. The 2026 budget requests \$21 million and moves this program to the National Forest System account.

**Land Use Authorization and Access.** Funds support rural and urban communities through landownership records and mapping products. The budget requests \$4 million.

**Law Enforcement and Investigations** The 2026 Budget requests \$19 million to continue the enforcement of laws that protect natural resources and the public, conduct wildfire cause and origin investigations, and present criminal and civil cases to the United States Attorney's offices for prosecutorial consideration.

11.8	Special personal services payments .....	2	2	2
11.9	Total personnel compensation .....	1,117	1,099	795
12.1	Civilian personnel benefits .....	481	473	342
13.0	Benefits for former personnel .....	.....	14	443
21.0	Travel and transportation of persons .....	47	51	74
22.0	Transportation of things .....	3	12	17
23.3	Communications, utilities, and miscellaneous charges .....	1	1	2
24.0	Printing and reproduction .....	1	1	1
25.1	Advisory and assistance services .....	.....	.....	1
25.2	Other services from non-Federal sources .....	259	239	350
25.3	Other goods and services from Federal sources .....	125	101	142
25.4	Operation and maintenance of facilities .....	.....	.....	1
25.5	Research and development contracts .....	24	9	14
25.7	Operation and maintenance of equipment .....	3	3	4
26.0	Supplies and materials .....	47	40	58
31.0	Equipment .....	11	9	13
32.0	Land and structures .....	4	3	5
41.0	Grants, subsidies, and contributions .....	430	456	668
42.0	Insurance claims and indemnities .....	2	1	2
99.0	Direct obligations .....	2,555	2,512	2,932
99.0	Reimbursable obligations .....	93	25	25
99.5	Adjustment for rounding .....	.....	.....	-2
99.9	Total new obligations, unexpired accounts .....	2,648	2,537	2,955

### Employment Summary

Identification code 012-1106-0-1-302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	14,105	13,478	9,469
2001 Reimbursable civilian full-time equivalent employment .....	205	203	203
3001 Allocation account civilian full-time equivalent employment .....	1,104	1,104	1,104

### NATIONAL FOREST SYSTEM

(Legislative proposal, not subject to PAYGO)

### Program and Financing (in millions of dollars)

Identification code 012-1106-2-1-302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 National forest system .....	.....	.....	-175
0003 NFS Bipartisan Infrastructure Law .....	.....	.....	-338
0091 Direct program activities, subtotal .....	.....	.....	-513
0799 Total direct obligations .....	.....	.....	-513
0900 Total new obligations, unexpired accounts .....	.....	.....	-513
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	.....	.....	-175
Advance appropriations, discretionary:			
1172 Advance appropriations transferred to other accounts [014-1125] .....	.....	.....	-212
1900 Budget authority (total) .....	.....	.....	-387
1930 Total budgetary resources available .....	.....	.....	-387
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	.....	.....	126
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	.....	.....	-513
3050 Unpaid obligations, end of year .....	.....	.....	-513
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....	.....	.....	-513
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	.....	.....	-387
4180 Budget authority, net (total) .....	.....	.....	-387
4190 Outlays, net (total) .....	.....	.....	.....

The 2026 Budget proposes to transfer \$175 million from the NFS account the Department of the Interior as part of the new U.S. Wildland Fire Service, which will facilitate hazardous fuels mitigation operations on NFS lands.

### Object Classification (in millions of dollars)

Identification code 012-1106-0-1-302	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	1,028	1,017	748
11.3 Other than full-time permanent .....	35	35	35
11.5 Other personnel compensation .....	52	45	10

## NATIONAL FOREST SYSTEM—Continued

## Object Classification (in millions of dollars)

Identification code 012–1106–2–1–302	2024 actual	2025 est.	2026 est.
Direct obligations:			
13.0 Benefits for former personnel .....			-7
21.0 Travel and transportation of persons .....			-28
22.0 Transportation of things .....			-6
23.0 Communications, utilities, and miscellaneous charges .....			-1
25.1 Advisory and assistance services .....			-1
25.2 Other services from non-Federal sources .....			-132
25.3 Other goods and services from Federal sources .....			-49
25.4 Operation and maintenance of facilities .....			-1
25.5 Research and development contracts .....			-6
25.7 Operation and maintenance of equipment .....			-1
26.0 Supplies and materials .....			-22
31.0 Equipment .....			-5
32.0 Land and structures .....			-2
41.0 Grants, subsidies, and contributions .....			-251
42.0 Insurance claims and indemnities .....			-1
99.0 Direct obligations .....			-513
99.9 Total new obligations, unexpired accounts .....			-513

## TIMBER PRODUCTION EXPANSION GUARANTEED LOAN FINANCING ACCOUNT

## Program and Financing (in millions of dollars)

Identification code 012–4398–0–3–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0713 Payment of interest to Treasury .....			3
0900 Total new obligations, unexpired accounts .....			3
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....			16
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....		7	10
1801 Change in uncollected payments, Federal sources .....		9	-7
1850 Spending auth from offsetting collections, mand (total) .....		16	3
1900 Budget authority (total) .....		16	3
1930 Total budgetary resources available .....		16	19
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....		16	16
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			3
3020 Outlays (gross) .....			-3
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....			-9
3070 Change in uncollected pymts, Fed sources, unexpired .....		-9	7
3090 Uncollected pymts, Fed sources, end of year .....		-9	-2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....			-9
3200 Obligated balance, end of year .....		-9	-2
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....		16	3
Financing disbursements:			
4110 Outlays, gross (total) .....			3
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources .....		-7	-7
4122 Interest on uninvested funds .....			-3
4130 Offsets against gross budget authority and outlays (total) ....		-7	-10
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired .....		-9	7
4170 Outlays, net (mandatory) .....		-7	-7
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....		-7	-7

## Status of Guaranteed Loans (in millions of dollars)

Identification code 012–4398–0–3–302	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority .....		220	
2121 Limitation available from carry-forward .....			
2143 Uncommitted limitation carried forward .....			
2150 Total guaranteed loan commitments .....		220	
2199 Guaranteed amount of guaranteed loan commitments .....		198	
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year .....			93
2231 Disbursements of new guaranteed loans .....		97	88
2251 Repayments and prepayments .....		-4	-14
2263 Adjustments: Terminations for default that result in claim payments .....			
2290 Outstanding, end of year .....		93	167
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year .....		83	150
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year .....			
2331 Disbursements for guaranteed loan claims .....			
2390 Outstanding, end of year .....			

## STATE, PRIVATE, AND TRIBAL FORESTRY

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

## STATE, PRIVATE, AND TRIBAL FORESTRY

For an additional amount for "State, Private, and Tribal Forestry", \$208,000,000, to remain available until expended, for necessary expenses related to the consequences of calendar year 2022, 2023, and 2024 wildfires, hurricanes, and other natural disasters: *Provided*, That of the amounts made available under this heading in this Act, \$14,000,000 shall be to provide Forest Health Protection assistance to States for an emerging eastern spruce budworm outbreak approaching the northeastern U.S. border: *Provided further*, That with respect to the preceding proviso, an award of financial assistance from the Forest Service will not be subject to a non-Federal cost-share requirement: *Provided further*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. (*Disaster Relief Supplemental Appropriations Act, 2025.*)

## Program and Financing (in millions of dollars)

Identification code 012–1105–0–2–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 State and private forestry .....	293	250	55
0002 Forest Legacy .....	69	84	85
0003 SPF Disaster Supplemental .....	67	189	33
0004 SPF Bipartisan Infrastructure Bill .....	387	349	341
0005 SPF Inflation Reduction Act .....	1,416	933	398
0799 Total direct obligations .....	2,232	1,805	912
0801 State and Private Forestry (Reimbursable) .....	149	39	
0900 Total new obligations, unexpired accounts .....	2,381	1,844	912
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3,056	1,520	711
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	606		
1010 Unobligated balance transfer to other accts [012–1106] .....	-2		
1010 Unobligated balance transfer to other accts [513–1200] .....	-10		
1011 Unobligated balance transfer from other acct [012–1104] ....	4		
1021 Recoveries of prior year unpaid obligations .....	24		
1033 Recoveries of prior year paid obligations .....	5		
1070 Unobligated balance (total) .....	3,077	1,520	711

Budget authority:			
Appropriations, discretionary:			
1100	Appropriation - State and Private [PL 117–328] .....	251	165
1100	Appropriation - State and Private [PL 117–328] (Salaries and Exp) .....	52	119
1100	Appropriation (Disaster Supp PL 118–158) .....	208	
1120	Appropriations transferred to other acct [012–1122] .....	-5	
1160	Appropriation, discretionary (total) .....	298	492
Advance appropriations, discretionary:			
1170	Advance appropriation .....	305	305
1172	Advance appropriations transferred to other accounts [012–1122] .....	-26	
1172	Advance appropriations transferred to other accounts [012–0900] .....	-2	-2
1180	Advanced appropriation, discretionary (total) .....	277	303
Appropriations, mandatory:			
1201	Appropriation (special or trust fund) (LWCF-GAOA) .....	98	94
1203	Appropriation (previously unavailable)(special or trust) ....	5	5
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-5	-5
1260	Appropriations, mandatory (total) .....	93	94
Spending authority from offsetting collections, discretionary:			
1700	Collected .....	113	146
1701	Change in uncollected payments, Federal sources .....	43	
1750	Spending auth from offsetting collections, disc (total) .....	156	146
1900	Budget authority (total) .....	824	1,035
1930	Total budgetary resources available .....	3,901	2,555
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	1,520	711
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	1,659	3,392
3010	New obligations, unexpired accounts .....	2,381	1,844
3020	Outlays (gross) .....	-616	-868
3040	Recoveries of prior year unpaid obligations, unexpired .....	-24	
3041	Recoveries of prior year unpaid obligations, expired .....	-8	
3050	Unpaid obligations, end of year .....	3,392	4,368
Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-268	-289
3070	Change in uncollected pymts, Fed sources, unexpired .....	-43	
3071	Change in uncollected pymts, Fed sources, expired .....	22	
3090	Uncollected pymts, Fed sources, end of year .....	-289	-289
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	1,391	3,103
3200	Obligated balance, end of year .....	3,103	4,079
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000	Budget authority, gross .....	731	941
Outlays, gross:			
4010	Outlays from new discretionary authority .....	62	380
4011	Outlays from discretionary balances .....	457	236
4020	Outlays, gross (total) .....	519	616
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030	Federal sources .....	-123	-25
4033	Non-Federal sources .....	-5	-121
4040	Offsets against gross budget authority and outlays (total) ....	-128	-146
Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired .....	-43	
4052	Offsetting collections credited to expired accounts .....	10	
4053	Recoveries of prior year paid obligations, unexpired accounts .....	5	
4060	Additional offsets against budget authority only (total) .....	-28	
4070	Budget authority, net (discretionary) .....	575	795
4080	Outlays, net (discretionary) .....	391	470
Mandatory:			
4090	Budget authority, gross .....	93	94
Outlays, gross:			
4100	Outlays from new mandatory authority .....	2	17
4101	Outlays from mandatory balances .....	95	235
4110	Outlays, gross (total) .....	97	252
4180	Budget authority, net (total) .....	668	889
4190	Outlays, net (total) .....	488	722

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

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority .....	668	889	395
Outlays .....	488	722	969
Legislative proposal, not subject to PAYGO:			
Budget Authority .....			-293
Total:			
Budget Authority .....	668	889	102
Outlays .....	488	722	969

The Budget does not request new funding for these program; instead, the agency will strategically utilize existing carryover balances to responsibly and effectively terminate these programs.

## Object Classification (in millions of dollars)

Identification code 012–1105–0–2–302	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	57	67	7
11.3 Other than full-time permanent .....	1		
11.5 Other personnel compensation .....	2		
11.9 Total personnel compensation .....	60	67	7
12.1 Civilian personnel benefits .....	23	26	3
13.0 Benefits for former personnel .....		1	46
21.0 Travel and transportation of persons .....	4	11	
22.0 Transportation of things .....		3	
25.2 Other services from non-Federal sources .....	12	15	8
25.3 Other goods and services from Federal sources .....	6	16	16
25.5 Research and development contracts .....	5	3	1
26.0 Supplies and materials .....	1	2	1
41.0 Grants, subsidies, and contributions .....	2,121	1,661	830
99.0 Direct obligations .....	2,232	1,805	912
99.0 Reimbursable obligations .....	148	39	
99.5 Adjustment for rounding .....	1		
99.9 Total new obligations, unexpired accounts .....	2,381	1,844	912

## Employment Summary

Identification code 012–1105–0–2–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	520	476	37
2001 Reimbursable civilian full-time equivalent employment .....	97	95	

STATE, PRIVATE AND TRIBAL FORESTRY  
(Legislative proposal, not subject to PAYGO)

## Program and Financing (in millions of dollars)

Identification code 012–1105–2–2–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 State and private forestry .....			-55
0004 SPF Bipartisan Infrastructure Bill .....			-341
0005 SPF Inflation Reduction Act .....			-116
0799 Total direct obligations .....			-512
0900 Total new obligations, unexpired accounts .....			-512
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
Advance appropriations, discretionary:			
1172 Advance appropriations transferred to other accounts [014–1125] .....			-293
1900 Budget authority (total) .....			-293
1930 Total budgetary resources available .....			-293
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....			219
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			-512
3050 Unpaid obligations, end of year .....			-512



STATE, PRIVATE AND TRIBAL FORESTRY—Continued  
Program and Financing—Continued

Identification code 012–1105–2–2–302	2024 actual	2025 est.	2026 est.
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			-512
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....			-293
4180 Budget authority, net (total) .....			-293
4190 Outlays, net (total) .....			

## Object Classification (in millions of dollars)

Identification code 012–1105–2–2–302	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....			-7
11.9 Total personnel compensation .....			-7
12.1 Civilian personnel benefits .....			-3
25.2 Other services from non-Federal sources .....			-6
25.3 Other goods and services from Federal sources .....			-8
26.0 Supplies and materials .....			-1
41.0 Grants, subsidies, and contributions .....			-487
99.0 Direct obligations .....			-512
99.9 Total new obligations, unexpired accounts .....			-512

## MANAGEMENT OF NATIONAL FOREST LANDS FOR SUBSISTENCE USES

For necessary expenses of the Forest Service to manage Federal lands in Alaska for subsistence uses under title VIII of the Alaska National Interest Lands Conservation Act (16 U.S.C. 3111 et seq.), \$770,000, to remain available through September 30, 2029.

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

## Program and Financing (in millions of dollars)

Identification code 012–1119–0–1–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Management of national forest lands for subsistence uses .....	1	1	1
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1	1	1
1930 Total budgetary resources available .....	1	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	2	
3010 New obligations, unexpired accounts .....	1	1	1
3020 Outlays (gross) .....	-1	-3	-1
3050 Unpaid obligations, end of year .....	2		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2	2	
3200 Obligated balance, end of year .....	2		
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1	1	1
Outlays, gross:			
4010 Outlays from new discretionary authority .....		1	1
4011 Outlays from discretionary balances .....	1	2	
4020 Outlays, gross (total) .....	1	3	1
4180 Budget authority, net (total) .....	1	1	1
4190 Outlays, net (total) .....	1	3	1

The 2026 Budget requests \$770,000 for Management of National Forest Lands for Subsistence Uses. Funding under this program primarily supports fisheries and wildlife population assessments and forecasts, and the enforcement of harvest laws and regulations, to ensure that the subsistence needs

of qualified rural Alaskans are met under the Alaska National Interest Lands Conservation Act (Public Law 96–487).

## Object Classification (in millions of dollars)

Identification code 012–1119–0–1–302	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services from non-Federal sources .....		1	1
41.0 Grants, subsidies, and contributions .....	1	2	2
99.0 Direct obligations .....	1	3	3
99.5 Adjustment for rounding .....		-2	-2
99.9 Total new obligations, unexpired accounts .....	1	1	1

## WILDLAND FIRE MANAGEMENT

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

## Program and Financing (in millions of dollars)

Identification code 012–1115–0–1–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Wildland fire management .....	2,649	2,952	2,801
0002 WFM Bipartisan Infrastructure Law .....	139	139	100
0003 WFM Inflation Reduction Act .....	639	176	145
0004 WFM Fire Reserve Transfer .....	2,300	1,977	2,070
0799 Total direct obligations .....	5,727	5,244	5,116
0801 Wildland Fire Management (Reimbursable) .....	69	10	10
0900 Total new obligations, unexpired accounts .....	5,796	5,254	5,126
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1,359	876	1,558
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	407	556	
1010 Unobligated balance transfer to other accts [012–1106] .....	-4		
1011 Unobligated balance transfer from other acct [012–1121] .....	330	1,977	1,532
1011 Unobligated balance transfer from other acct [012–1104] .....	5		
1011 Unobligated balance transfer from other acct [012–1106] .....		8	
1021 Recoveries of prior year unpaid obligations .....	227	212	188
1033 Recoveries of prior year paid obligations .....	47		
1070 Unobligated balance (total) .....	1,964	3,073	3,278
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation - Preparedness (WFWF) .....	192	192	162
1100 Appropriation - Suppression Operations (WFSU) .....	1,011	1,011	1,011
1100 Appropriation - Salaries & Expenses (WFSE) .....	1,110	1,223	1,205
1100 Appropriation-Joint Fire Science .....			2
1120 Appropriations transferred to other acct [012–1122] .....	-45		
1120 Appropriations transferred to other acct [014–1125] .....		-20	
1121 Appropriations transferred from Fire Reserve [012–1121] .....	2,300	1,226	
1160 Appropriation, discretionary (total) .....	4,568	3,632	2,380
Advance appropriations, discretionary:			
1170 Advance appropriation .....	36	36	36
1172 Advance appropriations transferred to other accounts [012–1106] .....		-5	
1172 Advance appropriations transferred to other accounts [012–1122] .....	-4	-3	
1173 Advance appropriations transferred from other accounts [012–1106] .....	59	79	
1180 Advanced appropriation, discretionary (total) .....	91	107	36
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	48		
1701 Change in uncollected payments, Federal sources .....	1		
1750 Spending auth from offsetting collections, disc (total) .....	49		
1900 Budget authority (total) .....	4,708	3,739	2,416
1930 Total budgetary resources available .....	6,672	6,812	5,694
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	876	1,558	568

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,751	1,994	3,240
3010 New obligations, unexpired accounts .....	5,796	5,254	5,126
3011 Obligations ("upward adjustments"), expired accounts .....	14		

3020	Outlays (gross) .....	-5,334	-3,796	-4,234
3040	Recoveries of prior year unpaid obligations, unexpired .....	-227	-212	-188
3041	Recoveries of prior year unpaid obligations, expired .....	-6		
3050	Unpaid obligations, end of year .....	1,994	3,240	3,944
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-16	-17	-17
3070	Change in uncollected pymts, Fed sources, unexpired .....	-1		
3090	Uncollected pymts, Fed sources, end of year .....	-17	-17	-17
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	1,735	1,977	3,223
3200	Obligated balance, end of year .....	1,977	3,223	3,927

**Budget authority and outlays, net:**

	Discretionary:			
4000	Budget authority, gross .....	4,708	3,739	2,416
	Outlays, gross:			
4010	Outlays from new discretionary authority .....	3,804	2,972	2,279
4011	Outlays from discretionary balances .....	1,117	340	1,575
4020	Outlays, gross (total) .....	4,921	3,312	3,854
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources .....	-6		
4033	Non-Federal sources .....	-48		
4034	Offsetting governmental collections .....	-41		
4040	Offsets against gross budget authority and outlays (total) ....	-95		
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired .....	-1		
4053	Recoveries of prior year paid obligations, unexpired accounts .....	47		
4060	Additional offsets against budget authority only (total) .....	46		
4070	Budget authority, net (discretionary) .....	4,659	3,739	2,416
4080	Outlays, net (discretionary) .....	4,826	3,312	3,854
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances .....	413	484	380
4180	Budget authority, net (total) .....	4,659	3,739	2,416
4190	Outlays, net (total) .....	5,239	3,796	4,234

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

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority .....	4,659	3,739	2,416
Outlays .....	5,239	3,796	4,234
Legislative proposal, not subject to PAYGO:			
Budget Authority .....			-2,416
Total:			
Budget Authority .....	4,659	3,739	
Outlays .....	5,239	3,796	4,234

**Object Classification (in millions of dollars)**

Identification code 012-1115-0-1-302	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	602	1,159	1,115
11.3 Other than full-time permanent .....	53		
11.5 Other personnel compensation .....	563	101	97
11.8 Special personal services payments .....	96		
11.9 Total personnel compensation .....	1,314	1,260	1,212
12.1 Civilian personnel benefits .....	711	681	655
13.0 Benefits for former personnel .....		5	
21.0 Travel and transportation of persons .....	173	155	152
22.0 Transportation of things .....	12	10	10
23.2 Rental payments to others .....	3	3	3
23.3 Communications, utilities, and miscellaneous charges .....	6	5	5
25.1 Advisory and assistance services .....	1		
25.2 Other services from non-Federal sources .....	2,229	1,987	1,959
25.3 Other goods and services from Federal sources .....	189	169	167
25.5 Research and development contracts .....	2	2	2
25.7 Operation and maintenance of equipment .....	3	2	
26.0 Supplies and materials .....	190	169	167
31.0 Equipment .....	11	10	10
32.0 Land and structures .....	2	2	2
41.0 Grants, subsidies, and contributions .....	881	784	771
99.0 Direct obligations .....	5,727	5,244	5,115
99.0 Reimbursable obligations .....	66	10	10
99.5 Adjustment for rounding .....	3		1

99.9	Total new obligations, unexpired accounts .....	5,796	5,254	5,126
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**Employment Summary**

Identification code 012-1115-0-1-302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	12,143	11,304	10,560
2001 Reimbursable civilian full-time equivalent employment .....	20		

**WILDLAND FIRE MANAGEMENT**

(Legislative proposal, not subject to PAYGO)

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

Identification code 012-1115-2-1-302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Wildland fire management .....			-2,775
0002 WFM Bipartisan Infrastructure Law .....			-100
0003 WFM Inflation Reduction Act .....			-145
0004 WFM Fire Reserve Transfer .....			-2,070
0799 Total direct obligations .....			-5,090
0801 Wildland Fire Management (Reimbursable) .....			-10
0900 Total new obligations, unexpired accounts .....			-5,100

**Budgetary resources:**

Unobligated balance:			
1021 Recoveries of prior year unpaid obligations .....			-188
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation - Preparedness (WFWF) .....			-162
1100 Appropriation - Suppression Operations (WFSU) .....			-1,011
1100 Appropriation - Salaries & Expenses (WFSE) .....			-1,205
1100 Appropriation-Joint Fire Science .....			-2
1160 Appropriation, discretionary (total) .....			-2,380
Advance appropriations, discretionary:			
1172 Advance appropriations transferred to other accounts [014-1125] .....			-36
1900 Budget authority (total) .....			-2,416
1930 Total budgetary resources available .....			-2,604
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....			2,496

**Change in obligated balance:**

Unpaid obligations:			
3010 New obligations, unexpired accounts .....			-5,100
3040 Recoveries of prior year unpaid obligations, unexpired .....			188
3050 Unpaid obligations, end of year .....			-4,912
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			-4,912

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....			-2,416
4180 Budget authority, net (total) .....			-2,416
4190 Outlays, net (total) .....			

The 2026 Budget does not request new funding for this account. The 2026 Budget reforms Federal wildland fire management to create operational efficiencies by unifying Federal wildland fire responsibilities from the Department of Agriculture and across the Department of the Interior into a unified new U.S. Wildland Fire Service in the Department of the Interior. Contingent upon authorization, the Forest Service will support the responsible and effective transfer of this program. Please see the Department of the Interior section of the Budget Appendix for more information.

**Object Classification (in millions of dollars)**

Identification code 012-1115-2-1-302	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....			-1,115
11.5 Other personnel compensation .....			-97
11.9 Total personnel compensation .....			-1,212
12.1 Civilian personnel benefits .....			-655
21.0 Travel and transportation of persons .....			-152

## WILDLAND FIRE MANAGEMENT—Continued

## Object Classification—Continued

Identification code 012–1115–2–1–302	2024 actual	2025 est.	2026 est.
22.0 Transportation of things .....			-10
23.2 Rental payments to others .....			-3
23.3 Communications, utilities, and miscellaneous charges .....			-5
25.2 Other services from non-Federal sources .....			-1,933
25.3 Other goods and services from Federal sources .....			-167
25.5 Research and development contracts .....			-2
26.0 Supplies and materials .....			-167
31.0 Equipment .....			-10
32.0 Land and structures .....			-2
41.0 Grants, subsidies, and contributions .....			-771
99.0 Direct obligations .....			-5,089
99.0 Reimbursable obligations .....			-10
99.5 Adjustment for rounding .....			-1
99.9 Total new obligations, unexpired accounts .....			-5,100

## Employment Summary

Identification code 012–1115–2–1–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....			-10,560

## FOREST SERVICE OPERATIONS

(INCLUDING TRANSFERS OF FUNDS)

For necessary expenses of the Forest Service, not otherwise provided for, \$759,000,000, to remain available through September 30, 2029: Provided, That a portion of the funds made available under this heading shall be for the base salary and expenses of employees in the Chief's Office, the Work Environment and Performance Office, the Business Operations Deputy Area, and the Chief Financial Officer's Office to carry out administrative and general management support functions: Provided further, That funds provided under this heading shall be available for the costs of facility maintenance, repairs, and leases for buildings and sites where these administrative, general management and other Forest Service support functions take place; the costs of all utility and telecommunication expenses of the Forest Service, as well as business services; and, for information technology, including cybersecurity requirements: Provided further, That funds provided under this heading may be used for necessary expenses to carry out administrative and general management support functions of the Forest Service not otherwise provided for and necessary for its operation.

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

## [FOREST SERVICE OPERATIONS]

[ For an additional amount for "Forest Service Operations", \$68,100,000, to remain available until expended, for necessary expenses related to the consequences of calendar year 2022, 2023, and 2024 wildfires, hurricanes, and other natural disasters: Provided, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. ] (Disaster Relief Supplemental Appropriations Act, 2025.)

## Program and Financing (in millions of dollars)

Identification code 012–1122–0–1–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 FS Operations Direct .....	1,238	1,058	907
0002 FSO Disaster Supplemental .....	27	27	40
0003 FSO Bipartisan Infrastructure Law .....	112	77	4
0799 Total direct obligations .....	1,377	1,162	951
0801 Forest Service Operations (Reimbursable) .....	3	5	1
0900 Total new obligations, unexpired accounts .....	1,380	1,167	952
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	114	88	301
1021 Recoveries of prior year unpaid obligations .....	35	13	13
1070 Unobligated balance (total) .....	149	101	314

## Budget authority:

Appropriations, discretionary:			
1100 Appropriation FS Operations [P.L. 119–4] .....	761	761	502
1100 Appropriation FS Operations [P.L. 119–4] (Salaries and Exp.) .....	389	389	257
1100 Appropriation [FS Ops Disaster Supplements P.L. 118–158] .....		68	
1120 Appropriations transferred to other acct [014–1125] .....	-5		
1121 Appropriations transferred from other acct [012–1103] .....	4	93	
1121 Appropriations transferred from other acct [012–1105] .....	5		
1121 Appropriations transferred from other acct [012–1106] .....	7		
1121 Appropriations transferred from other acct [012–1115] .....	45		
1121 Appropriations transferred from other acct [012–1104] .....	5		
1160 Appropriation, discretionary (total) .....	1,211	1,311	759
Advance appropriations, discretionary:			
1173 Advance appropriations transferred from other accounts [012–1103] .....	9		
1173 Advance appropriations transferred from other accounts [012–1105] .....	26		
1173 Advance appropriations transferred from other accounts [012–1106] .....	66	51	
1173 Advance appropriations transferred from other accounts [012–1115] .....	4	3	
1180 Advanced appropriation, discretionary (total) .....	105	54	
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	2	1	
1701 Change in uncollected payments, Federal sources .....	1	1	
1750 Spending auth from offsetting collections, disc (total) .....	3	2	
1900 Budget authority (total) .....	1,319	1,367	759
1930 Total budgetary resources available .....	1,468	1,468	1,073
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	88	301	121

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	525	508	62
3010 New obligations, unexpired accounts .....	1,380	1,167	952
3020 Outlays (gross) .....	-1,362	-1,600	-908
3040 Recoveries of prior year unpaid obligations, unexpired .....	-35	-13	-13
3050 Unpaid obligations, end of year .....	508	62	93
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1	-2	-3
3070 Change in uncollected pymts, Fed sources, unexpired .....	-1	-1	
3090 Uncollected pymts, Fed sources, end of year .....	-2	-3	-3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	524	506	59
3200 Obligated balance, end of year .....	506	59	90

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	1,319	1,367	759
Outlays, gross:			
4010 Outlays from new discretionary authority .....	935	1,131	721
4011 Outlays from discretionary balances .....	427	469	187
4020 Outlays, gross (total) .....	1,362	1,600	908
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-2	-1	
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-1	-1	
4070 Budget authority, net (discretionary) .....	1,316	1,365	759
4080 Outlays, net (discretionary) .....	1,360	1,599	908
4180 Budget authority, net (total) .....	1,316	1,365	759
4190 Outlays, net (total) .....	1,360	1,599	908

**Forest Service Operations.**—The 2026 Budget requests \$759 million for Forest Service Operations to support staff Salaries and Expenses, facilities maintenance and leases, information technology, and administrative support for the agency.

The Budget requests \$257 million for Salaries and Expenses for employees in the Chief's Office, the Business Operations Deputy Area, and the Chief Financial Officer's office to carry out administrative and general management support functions.

For Forest Service Facilities Maintenance and Leases, the 2026 Budget requests \$112 million primarily for leased facilities and life and safety related facility maintenance activities. For Information Technology and Centralized Processing, the 2026 Budget requests \$296 million. For Organ-

izational Services, such as utility expenses, janitorial services, and other administrative support functions, the 2026 Budget requests \$94 million.

#### Object Classification (in millions of dollars)

Identification code 012–1122–0–1–302	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	296	301	177
11.3 Other than full-time permanent .....	1		
11.5 Other personnel compensation .....	8		1
11.9 Total personnel compensation .....	305	301	178
12.1 Civilian personnel benefits .....	114	113	66
13.0 Benefits for former personnel .....	22	22	72
21.0 Travel and transportation of persons .....	7	6	5
23.1 Rental payments to GSA .....	46	34	30
23.2 Rental payments to others .....	63	48	44
23.3 Communications, utilities, and miscellaneous charges .....	99	83	72
24.0 Printing and reproduction .....	1	1	
25.1 Advisory and assistance services .....	1		
25.2 Other services from non-Federal sources .....	99	97	84
25.3 Other goods and services from Federal sources .....	494	371	322
25.4 Operation and maintenance of facilities .....	2	2	2
25.5 Research and development contracts .....	2	2	2
25.7 Operation and maintenance of equipment .....	14	6	6
26.0 Supplies and materials .....	23	18	16
31.0 Equipment .....	67	45	39
32.0 Land and structures .....	9	7	6
41.0 Grants, subsidies, and contributions .....	8	6	5
99.0 Direct obligations .....	1,376	1,162	949
99.0 Reimbursable obligations .....	3	3	3
99.5 Adjustment for rounding .....	1	2	
99.9 Total new obligations, unexpired accounts .....	1,380	1,167	952

#### Employment Summary

Identification code 012–1122–0–1–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	3,138	3,006	1,718
2001 Reimbursable civilian full-time equivalent employment .....	2		
3001 Allocation account civilian full-time equivalent employment .....	92		

#### WILDFIRE SUPPRESSION OPERATIONS RESERVE FUND

(INCLUDING TRANSFERS OF FUNDS)

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

#### Program and Financing (in millions of dollars)

Identification code 012–1121–0–1–302	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2,675	2,345	1,532
1010 Unobligated balance transfer to other accts [012–1115] .....	-330	-1,977	-1,532
1070 Unobligated balance (total) .....	2,345	368	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	2,300	2,390	2,470
1120 Appropriations transferred to other acct [012–1115] .....	-2,300	-1,226	
1160 Appropriation, discretionary (total) .....		1,164	2,470
1930 Total budgetary resources available .....	2,345	1,532	2,470
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2,345	1,532	2,470
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....		1,164	2,470
4180 Budget authority, net (total) .....		1,164	2,470
4190 Outlays, net (total) .....			

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

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority .....		1,164	2,470
Legislative proposal, not subject to PAYGO:			
Budget Authority .....			-2,470
Total:			
Budget Authority .....		1,164	
Outlays .....			

#### WILDFIRE SUPPRESSION OPERATIONS RESERVE FUND

(Legislative proposal, not subject to PAYGO)

#### Program and Financing (in millions of dollars)

Identification code 012–1121–2–1–302	2024 actual	2025 est.	2026 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1010 Unobligated balance transfer to other accts [014–0130] .....			-1,532
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....			-2,470
1930 Total budgetary resources available .....			-4,002
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....			-4,002
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....			-2,470
4180 Budget authority, net (total) .....			-2,470
4190 Outlays, net (total) .....			

The 2026 Budget does not request new funding for this account. The 2026 Budget reforms Federal wildland fire management to create operational efficiencies by unifying Federal wildland fire responsibilities from the Department of Agriculture and across the Department of the Interior into a unified new U.S. Wildland Fire Service (USWFS) in the Department of the Interior. Contingent upon authorization, the Forest Service will support the responsible and effective transfer of this program. Please see the Department of the Interior section of the Budget Appendix for more information.

#### RANGE BETTERMENT FUND

For necessary expenses of range rehabilitation, protection, and improvement, 50 percent of all moneys received during the prior fiscal year, as fees for grazing domestic livestock on lands in National Forests in the 16 Western States, pursuant to section 401(b)(1) of Public Law 94–579, to remain available through September 30, 2029, of which not to exceed 6 percent shall be available for administrative expenses associated with on-the-ground range rehabilitation, protection, and improvements.

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

#### Special and Trust Fund Receipts (in millions of dollars)

Identification code 012–5207–0–2–302	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			1
Receipts:			
Current law:			
1130 Receipts, Cooperative Range Improvements .....	3	3	3
2000 Total: Balances and receipts .....	3	3	4
Appropriations:			
Current law:			
2101 Range Betterment Fund .....		-2	-1
2103 Range Betterment Fund .....	-3		
2199 Total current law appropriations .....	-3	-2	-1
2999 Total appropriations .....	-3	-2	-1
5099 Balance, end of year .....		1	3

RANGE BETTERMENT FUND—Continued  
Program and Financing (in millions of dollars)

Identification code 012–5207–0–2–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Range betterment fund .....	3	3	2
0900 Total new obligations, unexpired accounts .....	3	3	2
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3	3	2
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....		2	1
1103 Appropriation (previously unavailable)(special or trust) ....	3		
1160 Appropriation, discretionary (total) .....	3	2	1
1930 Total budgetary resources available .....	6	5	3
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	3	2	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....			2
3010 New obligations, unexpired accounts .....	3	3	2
3020 Outlays (gross) .....	-3	-1	-2
3050 Unpaid obligations, end of year .....		2	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....			2
3200 Obligated balance, end of year .....		2	2
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	3	2	1
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1	1	1
4011 Outlays from discretionary balances .....	2		1
4020 Outlays, gross (total) .....	3	1	2
4180 Budget authority, net (total) .....	3	2	1
4190 Outlays, net (total) .....	3	1	2

The 2026 Budget requests \$1.175 million for the Range Betterment Fund to improve National Forest System lands in western States. The Federal Land Policy and Management Act of 1976 (43 U.S.C. 1751), as amended, authorizes the use of fifty percent of fees received for grazing domestic livestock on National Forest System lands to protect and improve rangeland health and productivity. This program emphasizes essential structural and non-structural improvements prescribed in grazing allotment management plans. The program will continue to support rangeland improvement efforts that help reduce range deterioration, improve forage conditions for wildlife, protect watersheds, and increase livestock production.

## Object Classification (in millions of dollars)

Identification code 012–5207–0–2–302	2024 actual	2025 est.	2026 est.
26.0 Direct obligations: Supplies and materials .....	2	2	1
99.0 Direct obligations .....	2	2	1
99.5 Adjustment for rounding .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	3	3	2

COMMUNICATIONS SITE ADMINISTRATION  
(INCLUDING TRANSFER OF FUNDS)

Amounts collected in this fiscal year pursuant to section 8705(f)(2) of the Agriculture Improvement Act of 2018 (Public Law 115–334), shall be deposited in the special account established by section 8705(f)(1) of such Act, shall be available to cover the costs described in subsection (c)(3) of such section of such Act, and shall remain available until expended: Provided, That such amounts shall be transferred to the "National Forest System" account.

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

The 2026 Budget requests \$2 million for Communications Site Administration to be offset by Communication Site receipts. These funds will provide the Forest Service with resources to manage existing communication sites and support the expansion of wireless and fiber optic capabilities for unserved or underserved communities and rural areas. This expansion will enhance coordination during emergency response situations, and increase overall safety for visitors, Forest Service staff, and first responders.

## STEWARDSHIP CONTRACTING PRODUCT SALES

## Program and Financing (in millions of dollars)

Identification code 012–5540–0–2–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Stewardship contracting .....	32	32	33
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	65	61	60
1021 Recoveries of prior year unpaid obligations .....	2		
1070 Unobligated balance (total) .....	67	61	60
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	27	31	31
1203 Appropriation (previously unavailable)(special or trust) ....	1	2	2
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-2	-2	-2
1260 Appropriations, mandatory (total) .....	26	31	31
1900 Budget authority (total) .....	26	31	31
1930 Total budgetary resources available .....	93	92	91
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	61	60	58
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	27	29	49
3010 New obligations, unexpired accounts .....	32	32	33
3020 Outlays (gross) .....	-28	-12	-37
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2		
3050 Unpaid obligations, end of year .....	29	49	45
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	27	29	49
3200 Obligated balance, end of year .....	29	49	45
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	26	31	31
Outlays, gross:			
4100 Outlays from new mandatory authority .....	2	4	4
4101 Outlays from mandatory balances .....	26	8	33
4110 Outlays, gross (total) .....	28	12	37
4180 Budget authority, net (total) .....	26	31	31
4190 Outlays, net (total) .....	28	12	37

**Stewardship Contracting Product Sales.**—Stewardship contracting allows the Forest Service to offset project cost by applying the value of timber or other forest products to achieve land and resource management objectives. If the value of timber or other forest products exceeds the cost of the resource treatments, the excess receipts are retained in the Stewardship Contracting Fund. These receipts can be used for other Stewardship projects until they are expended. The Agricultural Act of 2014 permanently reauthorized this authority. Generally, stewardship contracts must be completed in 10 years. Section 207 of the FY2018 omnibus appropriations bill (P.L. 115–141), authorizes the extension of contract terms on a one-time basis to 20 years for lands in specified areas. In addition, Sec. 204 of the bill authorized the obligation of funds to be used for contract cancellation or termination costs in economically or programatically viable stages over multiple years, instead of in the first year of the contract, making it more viable to use stewardship contracts to actively manage and restore forests. Longer contract periods may incentivize industry to expand milling capacity and to invest in areas where mills are scarce.



**Object Classification** (in millions of dollars)

Identification code 012-5540-0-2-302	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	6	7	2
12.1 Civilian personnel benefits .....	2	3	2
25.2 Other services from non-Federal sources .....	13	11	17
25.3 Other goods and services from Federal sources .....	1	1	2
26.0 Supplies and materials .....	1	1	1
41.0 Grants, subsidies, and contributions .....	7	6	8
99.0 Direct obligations .....	30	29	32
99.5 Adjustment for rounding .....	2	3	1
99.9 Total new obligations, unexpired accounts .....	32	32	33

**Employment Summary**

Identification code 012-5540-0-2-302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	73	47	11

## NATIONAL PARKS AND PUBLIC LAND LEGACY RESTORATION FUND

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 012-5716-0-2-302	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	16	16	16
2000 Total: Balances and receipts .....	16	16	16
Appropriations:			
Current law:			
2103 National Parks and Public Land Legacy Restoration Fund .....	-16	-16	-16
2132 National Parks and Public Land Legacy Restoration Fund .....	16	16	.....
2199 Total current law appropriations .....	.....	.....	-16
2999 Total appropriations .....	.....	.....	-16
5099 Balance, end of year .....	16	16	.....

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

Identification code 012-5716-0-2-302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 National Parks and Public Land Legacy Restoration .....	166	185	185
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	365	499	643
1011 Unobligated balance transfer from other acct [014-5715] .....	.....	40	43
1021 Recoveries of prior year unpaid obligations .....	4	4	4
1070 Unobligated balance (total) .....	369	543	690
Budget authority:			
Appropriations, mandatory:			
1203 Appropriation (previously unavailable)(special or trust) ....	16	16	16
1221 Appropriations transferred from other acct [014-5715] ....	296	285	.....
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-16	-16	.....
1260 Appropriations, mandatory (total) .....	296	285	16
1930 Total budgetary resources available .....	665	828	706
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	499	643	521

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	218	209	281
3010 New obligations, unexpired accounts .....	166	185	185
3020 Outlays (gross) .....	-171	-109	-342
3040 Recoveries of prior year unpaid obligations, unexpired .....	-4	-4	-4
3050 Unpaid obligations, end of year .....	209	281	120
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	218	209	281
3200 Obligated balance, end of year .....	209	281	120

**Budget authority and outlays, net:**

Mandatory:			
4090 Budget authority, gross .....	296	285	16

## Outlays, gross:

4100 Outlays from new mandatory authority .....	5	31	8
4101 Outlays from mandatory balances .....	166	78	334
4110 Outlays, gross (total) .....	171	109	342
4180 Budget authority, net (total) .....	296	285	16
4190 Outlays, net (total) .....	171	109	342

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

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority .....	296	285	16
Outlays .....	171	109	342
Legislative proposal, subject to PAYGO:			
Budget Authority .....	.....	.....	285
Outlays .....	.....	.....	31
Total:			
Budget Authority .....	296	285	301
Outlays .....	171	109	373

On August 4, 2020, the Great American Outdoors Act established the National Parks and Public Lands Legacy Restoration Fund to address the backlog of deferred maintenance at the Department of the Interior and the Forest Service. The original authorization established the Fund to be supported by an annual deposit for five years based on 50 percent of all Federal energy development revenue from the prior year that would otherwise be credited or deposited as miscellaneous receipts to the Treasury. The Departments of the Interior and Agriculture annually submit project proposals to Congress, execute projects, and monitor results and program performance. The 2026 Budget proposed to reauthorize the Fund at the original level and length, with up to \$285 million authorized annually for Forest Service deferred maintenance projects.

**Object Classification** (in millions of dollars)

Identification code 012-5716-0-2-302	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	7	8	8
11.3 Other than full-time permanent .....	1	1	1
11.9 Total personnel compensation .....	8	9	9
12.1 Civilian personnel benefits .....	3	4	4
25.2 Other services from non-Federal sources .....	86	95	95
25.3 Other goods and services from Federal sources .....	23	25	25
25.4 Operation and maintenance of facilities .....	1	1	1
26.0 Supplies and materials .....	2	3	3
32.0 Land and structures .....	20	23	23
41.0 Grants, subsidies, and contributions .....	21	24	24
99.0 Direct obligations .....	164	184	184
99.5 Adjustment for rounding .....	2	1	1
99.9 Total new obligations, unexpired accounts .....	166	185	185

**Employment Summary**

Identification code 012-5716-0-2-302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	97	90	97

## NATIONAL PARKS AND PUBLIC LAND LEGACY RESTORATION FUND

(Legislative proposal, subject to PAYGO)

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

Identification code 012-5716-4-2-302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 National Parks and Public Land Legacy Restoration .....	.....	.....	185
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	.....	.....	285
1930 Total budgetary resources available .....	.....	.....	285

## NATIONAL PARKS AND PUBLIC LAND LEGACY RESTORATION FUND—Continued

## Program and Financing—Continued

Identification code 012-5716-4-2-302	2024 actual	2025 est.	2026 est.
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....			100
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			185
3020 Outlays (gross) .....			-31
3050 Unpaid obligations, end of year .....			154
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			154

<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....			285
Outlays, gross:			
4100 Outlays from new mandatory authority .....			31
4180 Budget authority, net (total) .....			285
4190 Outlays, net (total) .....			31

## Object Classification (in millions of dollars)

Identification code 012-5716-4-2-302	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....			8
11.3 Other than full-time permanent .....			1
11.9 Total personnel compensation .....			9
12.1 Civilian personnel benefits .....			4
25.2 Other services from non-Federal sources .....			95
25.3 Other goods and services from Federal sources .....			25
25.4 Operation and maintenance of facilities .....			1
26.0 Supplies and materials .....			3
32.0 Land and structures .....			23
41.0 Grants, subsidies, and contributions .....			24
99.0 Direct obligations .....			184
99.5 Adjustment for rounding .....			1
99.9 Total new obligations, unexpired accounts .....			185

## Employment Summary

Identification code 012-5716-4-2-302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....			97

## RECREATION RESIDENCE PROGRAM

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 012-5644-0-2-303	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....			2
Receipts:			
Current law:			
1130 Cabin User and Transfer Fees, Recreation Residence Program .....		34	34
2000 Total: Balances and receipts .....		34	36
Appropriations:			
Current law:			
2101 Recreation Residence Program .....		-34	-34
2103 Recreation Residence Program .....		-2	-2
2132 Recreation Residence Program .....		2	2
2199 Total current law appropriations .....		-32	-34
2999 Total appropriations .....		-32	-34
5099 Balance, end of year .....		2	2

## Program and Financing (in millions of dollars)

Identification code 012-5644-0-2-303	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Recreation Residence Program [012-5644] .....		32	34
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....		34	34
1203 Appropriation (previously unavailable)(special or trust) .....			2
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....		-2	-2
1260 Appropriations, mandatory (total) .....		32	34
1930 Total budgetary resources available .....		32	34

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....			24
3010 New obligations, unexpired accounts .....		32	34
3020 Outlays (gross) .....		-8	-21
3050 Unpaid obligations, end of year .....		24	37
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....			24
3200 Obligated balance, end of year .....		24	37

<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....		32	34
Outlays, gross:			
4100 Outlays from new mandatory authority .....		8	8
4101 Outlays from mandatory balances .....			13
4110 Outlays, gross (total) .....		8	21
4180 Budget authority, net (total) .....		32	34
4190 Outlays, net (total) .....		8	21

## Object Classification (in millions of dollars)

Identification code 012-5644-0-2-303	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....		20	20
11.9 Total personnel compensation .....		20	20
12.1 Civilian personnel benefits .....		1	1
26.0 Supplies and materials .....		11	13
99.9 Total new obligations, unexpired accounts .....		32	34

## Employment Summary

Identification code 012-5644-0-2-303	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....		138	138

## LAND ACQUISITION

## ACQUISITION OF LANDS FOR NATIONAL FORESTS SPECIAL ACTS

For acquisition of lands within the exterior boundaries of the Cache, Uinta, and Wasatch National Forests, Utah; the Toiyabe National Forest, Nevada; and the Angeles, San Bernardino, Sequoia, and Cleveland National Forests, California; and the Ozark-St. Francis and Ouachita National Forests, Arkansas; as authorized by law, \$450,000, to be derived from forest receipts.

## ACQUISITION OF LANDS TO COMPLETE LAND EXCHANGES

For acquisition of lands, such sums, to be derived from funds deposited by State, county, or municipal governments, public school districts, or other public school authorities, and for authorized expenditures from funds deposited by non-Federal parties pursuant to Land Sale and Exchange Acts, pursuant to the Act of December 4, 1967 (16 U.S.C. 484a), to remain available through September 30, 2029, (16 U.S.C. 516-617a, 555a; Public Law 96-586; Public Law 76-589, Public Law 76-591; and Public Law 78-310).

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

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 012–9923–0–2–302	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	24	35	36
Receipts:			
Current law:			
1130 Deposits, Acquisitions of Lands for National Forests, Special Acts .....	1	1	1
1130 Land Acquisition Proceeds for Exchanges, Acquisition of Lands to Complete Land Exchanges .....	12	4	4
1199 Total current law receipts .....	13	5	5
1999 Total receipts .....	13	5	5
2000 Total: Balances and receipts .....	37	40	41
Appropriations:			
Current law:			
2101 LWCF Land Acquisition and Deferred Maintenance .....	-9	-4	-4
2103 LWCF Land Acquisition and Deferred Maintenance .....	-7	-7	-7
2132 LWCF Land Acquisition and Deferred Maintenance .....	7	7	7
2199 Total current law appropriations .....	-2	-4	-4
2999 Total appropriations .....	-2	-4	-4
5099 Balance, end of year .....	35	36	37

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

Identification code 012–9923–0–2–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Land Acquisition (12X5004 LALW) Discretionary .....	13	12	9
0002 Land Facilities Enhancement (12X5216 EXSC/SL) Mandatory ....	4	6	6
0003 Land Acquisition - Special Acts (12Y5208) Discretionary .....	1	1	1
0004 Land Acquisition (12X5004 LALW) Mandatory .....	72	84	198
0900 Total new obligations, unexpired accounts .....	90	103	214
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	343	388	416
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	67	54	.....
1021 Recoveries of prior year unpaid obligations .....	.....	2	2
1070 Unobligated balance (total) .....	343	390	418
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation: Land for Natl Forests Special Acts (5208 ACAC) .....	1	1	1
Appropriations, mandatory:			
1201 Appropriation: Acquisition of Lands to Complete Land Exchanges (5216 EXSC EXSL) .....	9	4	4
1201 Appropriation: Land Acquisition (5004 GAOA) .....	133	124	126
1203 Appropriation (previously unavailable)(special or trust) ....	.....	7	7
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-7	-7	-7
1260 Appropriations, mandatory (total) .....	135	128	130
1900 Budget authority (total) .....	136	129	131
1930 Total budgetary resources available .....	479	519	549
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1	.....	.....
1941 Unexpired unobligated balance, end of year .....	388	416	335
Special and non-revolving trust funds:			
1951 Unobligated balance expiring .....	1	.....	.....
1952 Expired unobligated balance, start of year .....	1	2	2
1953 Expired unobligated balance, end of year .....	1	2	2
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	10	12	38
3010 New obligations, unexpired accounts .....	90	103	214
3020 Outlays (gross) .....	-87	-75	-114
3040 Recoveries of prior year unpaid obligations, unexpired .....	.....	-2	-2
3041 Recoveries of prior year unpaid obligations, expired .....	-1	.....	.....
3050 Unpaid obligations, end of year .....	12	38	136
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	10	12	38
3200 Obligated balance, end of year .....	12	38	136
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1	1	1
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	1	1

4011 Outlays from discretionary balances .....	12	1	.....
4020 Outlays, gross (total) .....	12	2	1
Mandatory:			
4090 Budget authority, gross .....	135	128	130
Outlays, gross:			
4100 Outlays from new mandatory authority .....	16	56	56
4101 Outlays from mandatory balances .....	59	17	57
4110 Outlays, gross (total) .....	75	73	113
4180 Budget authority, net (total) .....	136	129	131
4190 Outlays, net (total) .....	87	75	114

*Acquisition of Lands for National Forests, Special Acts.*—To acquire lands within critical watersheds to provide soil stabilization and restoration of vegetation. Public Laws 76–589, 76–591 and 78–310 (54 Stat. 297, 298, 299, and 402; and 58 Stat. 227–228) authorize appropriations for the purchase of lands within the following national forests: the Cache, Uinta, and Wasatch, in Utah; the Toiyabe, in Nevada; the Angeles, Cleveland, San Bernardino, and Sequoia, in California; and the Ozark and Ouachita, in Arkansas. Appropriations are made from receipts on these national forests. The 2026 Budget requests \$450,000 in funding for Special Acts with funds derived from forest receipts.

*Acquisition of Lands to Complete Land Exchanges.*—Deposits are made by State, county, or municipal governments, public school authorities, or non-Federal parties, and are used to acquire lands for the National Forest System or other authorized purposes. The 2026 Budget requests \$100,000 in funding for Acquisition of Lands to complete land exchanges with funds derived from these deposits.

**Object Classification** (in millions of dollars)

Identification code 012–9923–0–2–302	2024 actual	2025 est.	2026 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	6	6	10
12.1 Civilian personnel benefits .....	2	2	4
25.2 Other services from non-Federal sources .....	2	2	4
25.3 Other goods and services from Federal sources .....	1	2	4
32.0 Land and structures .....	77	90	189
41.0 Grants, subsidies, and contributions .....	1	1	2
99.0 Direct obligations .....	89	103	213
99.5 Adjustment for rounding .....	1	.....	1
99.9 Total new obligations, unexpired accounts .....	90	103	214

**Employment Summary**

Identification code 012–9923–0–2–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	58	63	60
3001 Allocation account civilian full-time equivalent employment .....	28	28	28

**FOREST SERVICE PERMANENT APPROPRIATIONS****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 012–9921–0–2–999	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	447	496	527
Receipts:			
Current law:			
1130 National Forests Fund .....	8	7	6
1130 National Forests Fund, Payments to States .....	160	70	70
1130 Timber Roads, Purchaser Elections .....	2	2	2
1130 National Forests Fund, Roads and Trails for States .....	20	21	20
1130 Timber Salvage Sales .....	41	40	40
1130 Deposits, Brush Disposal .....	7	9	9
1130 Earnings on Investments, Restoration of Forest Lands .....	.....	3	1
1130 Rents and Charges for Quarters, Forest Service .....	14	13	13
1130 Timber Sales Pipeline Restoration Fund .....	6	7	7
1130 Recreation Enhancements Fees, Recreation Fee Demonstration Program .....	143	135	135
1130 Midewin National Tallgrass Prairie Rental Fees .....	1	1	1
1130 Charges, User Fees, and Natural Resource Utilization, Land between the Lakes, Forest Service .....	7	7	7
1130 Administration of Rights-of-way and Other Land Uses .....	2	2	2
1130 Funds Retained, Stewardship Contracting Product Sales .....	27	31	31
1130 National Grasslands .....	89	72	72

FOREST SERVICE PERMANENT APPROPRIATIONS—Continued  
Special and Trust Fund Receipts—Continued

Identification code 012–9921–0–2–999	2024 actual	2025 est.	2026 est.
1130 Miscellaneous Special Funds, Forest Service .....	44	50	50
1199 Total current law receipts .....	571	470	466
1999 Total receipts .....	571	470	466
2000 Total: Balances and receipts .....	1,018	966	993
Appropriations:			
Current law:			
2101 Stewardship Contracting Product Sales .....	-27	-31	-31
2101 Forest Service Permanent Appropriations .....	-154	-70	-70
2101 Forest Service Permanent Appropriations .....	-2	-2	-2
2101 Forest Service Permanent Appropriations .....	-20	-21	-20
2101 Forest Service Permanent Appropriations .....	-41	-40	-40
2101 Forest Service Permanent Appropriations .....	-7	-9	-9
2101 Forest Service Permanent Appropriations .....	-6	-6	-6
2101 Forest Service Permanent Appropriations .....	-1	-1	-1
2101 Forest Service Permanent Appropriations .....	-43	-30	-30
2101 Forest Service Permanent Appropriations .....	-14	-13	-13
2101 Forest Service Permanent Appropriations .....	-6	-7	-7
2101 Forest Service Permanent Appropriations .....	-143	-135	-135
2101 Forest Service Permanent Appropriations .....	-1	-1	-1
2101 Forest Service Permanent Appropriations .....	-7	-7	-7
2101 Forest Service Permanent Appropriations .....	-2	-2	-2
2101 Forest Service Permanent Appropriations .....	-65	-72	-72
2103 Stewardship Contracting Product Sales .....	-1	-2	-2
2103 Forest Service Permanent Appropriations .....	-8	-8	-8
2103 Forest Service Permanent Appropriations .....	-9	-5	-5
2132 Stewardship Contracting Product Sales .....	2	2	2
2132 Forest Service Permanent Appropriations .....	6	5	5
2132 Forest Service Permanent Appropriations .....	19	8	8
2132 Forest Service Permanent Appropriations .....	8	8	8
2199 Total current law appropriations .....	-522	-439	-438
2999 Total appropriations .....	-522	-439	-438
5099 Balance, end of year .....	496	527	555

## Program and Financing (in millions of dollars)

Identification code 012–9921–0–2–999	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0001 Brush disposal (5206) .....	12	7	9
0002 Restoration of Forest Lands and Improvements (5215) .....	74	66	67
0003 Recreation fee demonstration / enhancement programs (5268) .....	160	120	120
0004 Timber Roads - Purchaser Election program (5202) .....	3	3	3
0005 Timber Salvage Sale program (5204) .....	48	41	42
0006 Timber Pipeline Restoration fund (includes forest botanical products) (5264) .....	8	6	6
0008 Midewin Tallgrass Prairie funds (5277) .....	1	1	1
0009 Operation and maintenance of quarters (5219) .....	12	14	15
0010 Land between the lakes management fund (5360) .....	7	7	8
0012 Administration of rights-of-way and other land uses (5361 - URRF, URMN) .....	6	7	7
0013 Secure Rural Schools - National Forest Fund (5201) .....	131	70	72
0014 Secure Rural Schools - transfers from Treasury (1117) .....	115		
0015 Payments to Minnesota (5213) .....	5	5	5
0016 Payments to Counties - National Grasslands (5896) .....	62	78	80
0017 Roads and Trails for States (5203) .....			16
0018 Licensee Program (5214) .....	2	1	1
0799 Total direct obligations .....	646	426	452
0801 Admin rights of way - Reimbursable program (5361 - URMJ) ....	2	5	5
0900 Total new obligations, unexpired accounts .....	648	431	457
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	767	737	700
1021 Recoveries of prior year unpaid obligations .....	24	7	7
1070 Unobligated balance (total) .....	791	744	707
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation: Payments to States Northern Spotted Owl Guarantee (1117) .....	115		
1201 Appropriation: Payment to States, National Forest Fund (5201) .....	154	70	70
1201 Appropriation: Timber Roads, Purchaser Elections (5202) .....	2	2	2

1201 Appropriation: Roads and Trails for States, National Forests Fund (5203) .....	20	21	20
1201 Appropriation: Timber Salvage Sales (5204) .....	41	40	40
1201 Appropriation: Expenses, Brush Disposal (5206) .....	7	9	9
1201 Appropriation: Payment to Minnesota (5213) .....	6	6	6
1201 Appropriation: Licensee Programs (5214) .....	1	1	1
1201 Appropriation: Restoration of Forest Lands and Improvements (5215) .....	43	30	30
1201 Appropriation: Operations and Maintenance of Quarters (5219) .....	14	13	13
1201 Appropriation: Timber Sales Pipeline Restoration Fund (5264) .....	6	7	7
1201 Appropriation: Recreation Fees (5268) .....	143	135	135
1201 Appropriation: Midewin National Tallgrass Prairie Rental Fees (5277) .....	1	1	1
1201 Appropriation: Land Between the Lakes Management Fund (5360) .....	7	7	7
1201 Appropriation: Administration of Rights of Way and Other Land Uses (5361) .....	2	2	2
1201 Appropriation: Payments to Counties, National Grasslands (5896) .....	65	72	72
1203 Appropriation (previously unavailable)(special or trust)(Rec Fees) .....	8	8	8
1203 Appropriation (previously unavailable)(special or trust)(All Others) .....	9	5	5
1232 Sequestration - Subfunction 302 (All Remaining Accts) ....	-6	-5	-5
1232 Sequestration - Subfunction 806 Pmts to States: 5201, 5213, 5896, 1117 .....	-19	-8	-8
1232 Sequestration - Subfunction 303 Rec Fees: 5268 .....	-8	-8	-8
1240 Capital transfer of appropriations to general fund .....	-20	-21	-20
1260 Appropriations, mandatory (total) .....	591	387	387
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	3		
1900 Budget authority (total) .....	594	387	387
1930 Total budgetary resources available .....	1,385	1,131	1,094
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	737	700	637

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	134	177	208
3010 New obligations, unexpired accounts .....	648	431	457
3020 Outlays (gross) .....	-581	-393	-611
3040 Recoveries of prior year unpaid obligations, unexpired .....	-24	-7	-7
3050 Unpaid obligations, end of year .....	177	208	47
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	134	177	208
3200 Obligated balance, end of year .....	177	208	47

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	594	387	387
Outlays, gross:			
4100 Outlays from new mandatory authority .....	243	119	119
4101 Outlays from mandatory balances .....	338	274	492
4110 Outlays, gross (total) .....	581	393	611
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-3		
4180 Budget authority, net (total) .....	591	387	387
4190 Outlays, net (total) .....	578	393	611

## Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value .....		100	100
5001 Total investments, EOY: Federal securities: Par value .....	100	100	100

**Brush Disposal.**—Funds from payments made by purchasers of National Forest timber are used to dispose of or treat slash and other debris resulting from timber cutting operations (16 U.S.C. 490).

**Restoration of Forest Lands and Improvements.**—Funds from (1) forfeiture of deposits and bonds posted by permittees or purchasers of National Forest timber for failure to complete performance of improvement, protection, or rehabilitation work required under the permit or timber sale contract; or (2) the result of a judgment, compromise, or settlement of any claim, involving present or potential damage to lands or improvements, are used for the improvement, protection, or rehabilitation of lands under the administration of the Forest Service (16 U.S.C. 579c).

**Recreation Fees, Forest Service (also referred to as the Federal Lands Recreation Enhancement Fund).**—Fees collected from users of recreation facilities are used to pay for the operation, maintenance, and improvement



of recreation sites and services to maintain and enhance recreation opportunities, visitor experiences, and related fish and wildlife habitat. (16 U.S.C. 6806 et seq.).

**Timber Purchaser Election Roads Construction.**—Funds from timber receipts are used to construct or reconstruct roads for purchasers of timber who qualify as small businesses and elect to have the Forest Service construct the roads designated under the timber sale contract (16 U.S.C. 472a(i)).

**Timber Salvage Sales.**—Funds are used for salvage logging of dead, damaged, insect-infested, or down timber, and to remove such trees for stand improvement (16 U.S.C. 472a(h)).

**Timber Sales Pipeline Restoration Fund.**—Funds are used for the preparation of timber sales and funding the backlog of recreation projects on National Forest System lands (16 U.S.C. 1611 note).

**Forest Botanical Products.**—Permitting fees are based on the fair market value of forest botanical products to cover the costs of analyzing, granting, modifying, or administering permits for harvest, including the costs for environmental analyses (16 U.S.C. 528 note). The 2026 Budget proposes a one-year reauthorization of the program.

**Midewin National Tallgrass Prairie Funds.**—Funds collected through user and rental fees (Public Law 104–106, Div. B, (Title XXIX, sec. 2915 (b) through (f)), Feb. 10, 1996, 110 Stat. 601) can be used as follows:

**Midewin National Tallgrass Prairie Rental Fees.**—Available receipts from rental fees may be used for ecosystem restoration, prairie improvements, and administrative activities at the Midewin National Tallgrass Prairie.

**Midewin National Tallgrass Prairie Restoration Fund.**—Receipts from grazing fees, agricultural leases for row crops, sales of surplus equipment, and from the sale of any facilities and improvements, may be used for prairie ecosystem restoration, and for construction, operation and maintenance of a visitor center, recreation facilities, trails, and an administrative office.

**Operation and Maintenance of Quarters.**—Rents collected from employees occupying Forest Service housing facilities for operation and maintenance of employee-occupied quarters (5 U.S.C. 5911).

**Land Between the Lakes Management Fund.**—Amounts received from charges, user fees and natural resource use on the Land Between the Lakes National Recreation Area (LBLNRA) are deposited into this fund and are available for construction, improvement, or maintenance in the LBLNRA (16 U.S.C. 460lll–24) (P.L. 105–277, div. A, Sec. 101(e) [title V, Sec. 524], Oct. 21, 1998, 112 Stat. 2681–315, as amended by P.L. 117–328).

**Cost Recovery (Lands Minor Projects, Administrative Rights-of-Way Program), and Cost Recovery (Lands Major Projects, including the Reimbursable Program).**—Fees collected from applicants and holders of special use authorizations are available to pay for processing applications and monitoring compliance with special use authorizations. (31 U.S.C. 9701; 43 U.S.C. 1764(g); 30 U.S.C. 815(1); P.L. 82–137; P.L. 66–146; P.L. 94–579; 113 Stat. 1501A–196197 as amended by 118 Stat. 3105; 119 Stat. 555 and P.L. 110–161; 16 U.S.C. 46016d; 117 Stat. 294–297). This fund also includes:

**Commercial Filming.**—Collection of fees from commercial filming and still photography permits for maintenance of the filming site. (16 U.S.C. 460l–6d) (P.L. 106–206).

**Organizational Camps.**—Collection of land use fees from organizational camps located on National Forest System lands. (16 U.S.C. 6231 et seq.) (P.L. 108–7).

**Payments to States, National Forests.**—The Secure Rural Schools and Community Self-Determination Act of 2000 (as amended by P.L. 116–93, the Further Consolidated Appropriations Act, 2020), provides annual revenue sharing payments. These formula-based payments are made to counties that contain national forests are derived from revenues from Federal activities on the national forests in the previous calendar year, supplemented by amounts from the General Fund. The Infrastructure Investment and Jobs Act, Public Law 117–58, amended the Secure Rural Schools and Com-

munity Self-Determination Act to extend these payments through 2023, with the final payment in 2024. In the absence of this authority, eligible counties would receive 25 Percent Payments authorized under the Act of May 23, 1098.

**Payment to Minnesota.**—The State of Minnesota is paid 0.75 percent of the appraised value of certain Superior National Forest lands in the counties of Cook, Lake, and St. Louis for distribution to those counties (16 U.S.C. 577g).

**Payments to Counties, National Grasslands.**—25 percent of net revenues from the use of lands acquired under Title III of the Bankhead-Jones Act is provided to counties in which Title III-Bankhead-Jones Acquired Lands are located for funding public schools and roads. (7 U.S.C. 1012).

**Roads and Trails (10 Percent) Fund.**—10 percent of all National Forest Fund receipts received by the Forest Service are available to repair or reconstruct roads, bridges, and trails on NFS lands, or to correct road and trail deficiencies that adversely affect ecosystems. In 2026, mandatory receipts made available to the Roads and Trails Fund would be used primarily on road construction and maintenance to facilitate timber production from NFS lands.

**Licensee Program.**—Fees for the private commercial use of intellectual property are collected under regulations promulgated by the Secretary. The licensee program includes Smokey Bear to further the nationwide forest fire prevention campaign (16 U.S.C. 580p(2)) and Woodsy Owl to promote wise use of the environment (16 U.S.C. 580p(1)).

**Quinault Special Management Area.**—The Forest Service manages the natural resources and distributes proceeds from the sale of forest products in the Quinault Special Management Area of the Olympic National Forest. Receipts are divided between the State of Washington (45 percent), the Quinault Tribe (45 percent) and the Quinault Special Management Area fund (10 percent) for use by the Olympic National Forest to administer future timber sales. (P.L. 100–638) (102 Stat. 3327).

**Site-specific Lands Acts.**—Proceeds from the sale of National Forest System land pursuant to special acts passed by Congress are used for specific improvements to lands and facilities within the same national forest or State. (16 U.S.C. 484a; P.L. 90–171).

**Land and Water Conservation Fund Act.**—The Forest Service uses Federal land acquisition funding from the Land and Water Conservation Fund (LWCF) Act of 1965 to acquire land within or adjacent to the boundaries of national forests and within wilderness areas, and to acquire inholdings. Land acquisitions improve recreational access and create efficiencies for priority stewardship activities, such as hazardous fuels treatments and watershed protection. On August 4, 2020, the LWCF Act was amended by the Great American Outdoors Act (GAOA) to permanently fund the LWCF for investment in conservation and recreation opportunities in public and private lands. In 2026, the Forest Service proposes a new LWCF Forest Service Deferred Maintenance Program to be funded at \$111.09 million.

#### Object Classification (in millions of dollars)

Identification code 012–9921–0–2–999		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	71	74	46
11.3	Other than full-time permanent .....	6	.....	.....
11.5	Other personnel compensation .....	4	.....	.....
11.9	Total personnel compensation .....	81	74	46
12.1	Civilian personnel benefits .....	32	29	18
21.0	Travel and transportation of persons .....	3	2	2
23.3	Communications, utilities, and miscellaneous charges .....	1	.....	1
24.0	Printing and reproduction .....	1	.....	.....
25.2	Other services from non-Federal sources .....	109	66	80
25.3	Other goods and services from Federal sources .....	23	12	15
25.4	Operation and maintenance of facilities .....	1	.....	.....
25.5	Research and development contracts .....	1	.....	.....
25.7	Operation and maintenance of equipment .....	1	2	2
26.0	Supplies and materials .....	15	6	8
31.0	Equipment .....	4	2	2
32.0	Land and structures .....	9	4	5
41.0	Grants, subsidies, and contributions .....	363	228	275



## FOREST SERVICE PERMANENT APPROPRIATIONS—Continued

## Object Classification—Continued

Identification code 012–9921–0–2–999	2024 actual	2025 est.	2026 est.
99.0 Direct obligations .....	644	425	454
99.0 Reimbursable obligations .....	5	5	5
99.5 Adjustment for rounding .....	-1	1	-2
99.9 Total new obligations, unexpired accounts .....	648	431	457

## Employment Summary

Identification code 012–9921–0–2–999	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	1,181	1,043	455
2001 Reimbursable civilian full-time equivalent employment .....	29	29	29

## WORKING CAPITAL FUND

## Program and Financing (in millions of dollars)

Identification code 012–4605–0–4–302	2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>			
0801 Working capital fund .....	344	342	342
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	320	450	548
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	320		
1021 Recoveries of prior year unpaid obligations .....	35	15	15
1033 Recoveries of prior year paid obligations .....	1		
1070 Unobligated balance (total) .....	356	465	563
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	438	425	425
1930 Total budgetary resources available .....	794	890	988
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	450	548	646
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	215	194	176
3010 New obligations, unexpired accounts .....	344	342	342
3020 Outlays (gross) .....	-330	-345	-448
3040 Recoveries of prior year unpaid obligations, unexpired .....	-35	-15	-15
3050 Unpaid obligations, end of year .....	194	176	55
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	215	194	176
3200 Obligated balance, end of year .....	194	176	55
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	438	425	425
Outlays, gross:			
4010 Outlays from new discretionary authority .....	57	170	170
4011 Outlays from discretionary balances .....	273	175	278
4020 Outlays, gross (total) .....	330	345	448
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-125	-40	-40
4033 Non-Federal sources .....	-314	-385	-385
4040 Offsets against gross budget authority and outlays (total) ....	-439	-425	-425
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts .....	1		
4060 Additional offsets against budget authority only (total) .....	1		
4080 Outlays, net (discretionary) .....	-109	-80	23
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-109	-80	23

The Working Capital Fund is a self-sustaining revolving fund that provides services to national forests, research experiment stations, other Federal agencies when necessary, State and private agencies as provided by law, and to persons who cooperate with the Forest Service in fire control

and other authorized programs. Forestry-related supply and support services include:

**Equipment Services.**—The Fund owns, operates, maintains, replaces, and repairs common-use, motor-driven, and similar equipment. This equipment is rented to administrative units including national forests, research experiment stations, other Forest Service units, and to other federal and non-federal agencies. Rental rates include an incremental charge which, when added to depreciation and residual value, provides funds to finance equipment replacement costs.

**Aircraft Services.**—The Fund operates, maintains, and repairs Forest Service-owned aircraft used in fire surveillance and suppression, and in other Forest Service programs. Aircraft replacement costs are financed from either appropriated funds or the Forest Service Working Capital Fund, or a combination of both.

**Supply Services.**—The Fund operates common services and provides for cost-recovery of Working Capital Fund Program Management. Common services include photo reproduction laboratories that store, reproduce, and supply aerial photographs, aerial maps, and other photographs of national forest lands. Photographic reproductions are sold to national forests, research experiment stations, and others at cost. Common services also include sign shops to manufacture special signs for regulating traffic and posting information for visitors to the national forests. These signs are sold to national forests and research experiment stations at cost.

**Nurseries.**—The Fund operates seed supply services that provide tree seeds for direct seeding or sowing in nurseries for the production of trees. Activities include the purchase or collection of cones, extraction of seeds, cleaning, and testing, and storage and delivery. The fund operates in conjunction with forest tree nurseries and cold storage facilities for the storage of tree seedlings. Tree seedlings are sold to national forests, State foresters, and other cooperators at cost.

## Object Classification (in millions of dollars)

Identification code 012–4605–0–4–302	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	22	20	20
11.3 Other than full-time permanent .....		1	1
11.5 Other personnel compensation .....	1	1	1
11.9 Total personnel compensation .....	23	22	22
12.1 Civilian personnel benefits .....	9	8	8
21.0 Travel and transportation of persons .....	12	10	10
22.0 Transportation of things .....	1	3	3
23.2 Rental payments to others .....		1	1
24.0 Printing and reproduction .....	1	1	1
25.2 Other services from non-Federal sources .....	9	9	9
25.3 Other goods and services from Federal sources .....	9	13	13
25.7 Operation and maintenance of equipment .....	48	44	44
26.0 Supplies and materials .....	58	59	59
31.0 Equipment .....	170	172	172
32.0 Land and structures .....	1		
99.0 Reimbursable obligations .....	341	342	342
99.5 Adjustment for rounding .....	3		
99.9 Total new obligations, unexpired accounts .....	344	342	342

## Employment Summary

Identification code 012–4605–0–4–302	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment .....	321	321	321

## Trust Funds

## FOREST SERVICE TRUST FUNDS

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 012–9974–0–7–302	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	9	18	4

Receipts:			
Current law:			
1110	Transfers from General Fund of Amounts Equal to Certain Customs Duties, Reforestation Trust Fund .....	158	150
1130	Forest Service Cooperative Fund .....	85	86
1199	Total current law receipts .....	243	236
1999	Total receipts .....	243	236
2000	Total: Balances and receipts .....	252	254
Appropriations:			
Current law:			
2101	Forest Service Trust Funds .....	-85	-85
2101	Forest Service Trust Funds .....	-158	-165
2103	Forest Service Trust Funds .....	-5	-14
2132	Forest Service Trust Funds .....	14	14
2199	Total current law appropriations .....	-234	-250
2999	Total appropriations .....	-234	-250
5099	Balance, end of year .....	18	4

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

Identification code 012-9974-0-7-302		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Cooperative work trust fund (8028 - CWKV CWF2) .....	67	71	76
0002	Cooperative work advance payments (8028 - CWF2) .....	14	26	26
0003	Reforestation trust fund (8046 - RTRT) .....	204	130	122
0799	Total direct obligations .....	285	227	224
0801	Reimbursable program-coop work other (8028 - CWFS) .....	25	24	24
0900	Total new obligations, unexpired accounts .....	310	251	248
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	654	612	648
1020	Adjustment of unobligated bal brought forward, Oct 1 .....	4	.....	.....
1021	Recoveries of prior year unpaid obligations .....	6	1	1
1033	Recoveries of prior year paid obligations .....	1	.....	.....
1070	Unobligated balance (total) .....	665	613	649
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation: Cooperative Work Trust Fund (8028 CWKV CWF2) .....	85	85	86
1201	Appropriation: Reforestation Trust Fund (8046 RTRT) .....	158	165	150
1203	Appropriation (previously unavailable)(special or trust) ....	5	14	14
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-14	-14	-14
1260	Appropriations, mandatory (total) .....	234	250	236
Spending authority from offsetting collections, mandatory:				
1800	Collected (CWFS) .....	23	36	25
1900	Budget authority (total) .....	257	286	261
1930	Total budgetary resources available .....	922	899	910
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	612	648	662
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	124	165	135
3010	New obligations, unexpired accounts .....	310	251	248
3020	Outlays (gross) .....	-263	-280	-260
3040	Recoveries of prior year unpaid obligations, unexpired .....	-6	-1	-1
3050	Unpaid obligations, end of year .....	165	135	122
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	124	165	135
3200	Obligated balance, end of year .....	165	135	122
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	257	286	261
Outlays, gross:				
4100	Outlays from new mandatory authority .....	6	31	25
4101	Outlays from mandatory balances .....	257	249	235
4110	Outlays, gross (total) .....	263	280	260
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Non-Federal sources .....	-24	-36	-25
Additional offsets against gross budget authority only:				
4143	Recoveries of prior year paid obligations, unexpired accounts .....	1	.....	.....

4160	Budget authority, net (mandatory) .....	234	250	236
4170	Outlays, net (mandatory) .....	239	244	235
4180	Budget authority, net (total) .....	234	250	236
4190	Outlays, net (total) .....	239	244	235

**Memorandum (non-add) entries:**

5000	Total investments, SOY: Federal securities: Par value .....	6	6	6
5001	Total investments, EOY: Federal securities: Par value .....	6	6	6

**Cooperative Work Trust Fund-Knutson Vandenberg.**—This fund receives deposits from purchasers of timber to accomplish improvement work within the timber sale area. Specified work includes reforestation of harvested areas, stand improvement, prescribed burning, wildlife monitoring, and other actions to protect National Forest System lands. Funds are also used for protection, reforestation, and timber stand improvement on private lands adjacent to National Forest System lands (7 U.S.C. 2269; 16 U.S.C. 498, 535, 572, 572a, 576b, 1643; and 31 U.S.C. 1321).

**Cooperative Work Trust Fund-Advanced Payments (Non-Agreement Based).**—This fund receives deposits from partners and cooperators for protecting and improving resources of the National Forest System as authorized by permits or sale contracts. Deposits from multiple contributors can be pooled to support a wide variety of activities that benefit Forest and Rangeland Research, National Forest System lands, and other agency activities. Such activities include road maintenance, wildfire protection on State and private lands, and resource management programs. Multiple statutes authorize this fund including 16 U.S.C. 572 and 31 U.S.C. 1321.

**Cooperative Work Trust Fund-Reimbursable Program (Agreement Based).**—This fund receives deposits from partners and cooperators to protect and improve the resources of the National Forest System as authorized by cooperative agreements. These funds support a wide variety of activities that benefit and support Forest and Rangeland Research, National Forest System lands, and other agency activities. Multiple statutes authorize this fund including 16 U.S.C. 498, 16 U.S.C. 532–537, and 31 U.S.C. 1321.

**Reforestation Trust Fund.**—Congress created this fund to supplement the reforestation and timber stand improvement work accomplished by the Knutson Vandenberg Fund (16 U.S.C. 1606a(d)). Funds are generated from import tariffs on certain wood products. The Infrastructure Investment and Jobs Act (P.L. 117–58) removed the \$30 million annual cap on available funds. Funding for this program will support continued planning to manage reforestation on approximately 180,000 acres. Additionally, it will invest in stand improvement work to enhance productivity and quality of timber stands.

**Land Between the Lakes Trust Fund.**—Interest earned from funds transferred by the Tennessee Valley Authority is available for public education, grants, recreation internships, conservation and multiple-use management of the Land Between the Lakes National Recreation Area in Kentucky and Tennessee. Annual trust fund earnings and program expenditures are less than \$1 million (16 U.S.C. 460III–31).

**Object Classification** (in millions of dollars)

Identification code 012-9974-0-7-302		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	34	45	19
11.3	Other than full-time permanent .....	1	.....	.....
11.5	Other personnel compensation .....	2	.....	.....
11.9	Total personnel compensation .....	37	45	19
12.1	Civilian personnel benefits .....	15	18	7
21.0	Travel and transportation of persons .....	1	1	1
25.2	Other services from non-Federal sources .....	64	48	56
25.3	Other goods and services from Federal sources .....	12	14	12
26.0	Supplies and materials .....	91	55	75
31.0	Equipment .....	5	4	4
32.0	Land and structures .....	2	2	2
41.0	Grants, subsidies, and contributions .....	56	40	48
99.0	Direct obligations .....	283	227	224
99.0	Reimbursable obligations .....	24	24	24
99.5	Adjustment for rounding .....	3	.....	.....

## FOREST SERVICE TRUST FUNDS—Continued

## Object Classification—Continued

Identification code 012–9974–0–7–302	2024 actual	2025 est.	2026 est.
99.9 Total new obligations, unexpired accounts .....	310	251	248

## Employment Summary

Identification code 012–9974–0–7–302	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment .....	466	469	193
2001 Reimbursable civilian full-time equivalent employment .....	91	92	92

## ADMINISTRATIVE PROVISIONS—FOREST SERVICE

## (INCLUDING TRANSFERS OF FUNDS)

Appropriations to the Forest Service for the current fiscal year shall be available for: (1) purchase of passenger motor vehicles; acquisition of passenger motor vehicles from excess sources, and hire of such vehicles; purchase, lease, operation, maintenance, and acquisition of aircraft to maintain the operable fleet for use in Forest Service programs; notwithstanding other provisions of law, existing aircraft being replaced may be sold, with proceeds derived or trade-in value used to offset the purchase price for the replacement aircraft; (2) services pursuant to 7 U.S.C. 2225, and not to exceed \$100,000 for employment under 5 U.S.C. 3109; (3) purchase, erection, and alteration of buildings and other public improvements (7 U.S.C. 2250); (4) acquisition of land, waters, and interests therein pursuant to 7 U.S.C. 428a; (5) for expenses pursuant to the Volunteers in the National Forest Act of 1972 (16 U.S.C. 558a, 558d, and 558a note); (6) the cost of uniforms as authorized by 5 U.S.C. 5901–5902; and (7) for debt collection contracts in accordance with 31 U.S.C. 3718(c).

Funds made available to the Forest Service in this Act may be transferred between accounts affected by the Forest Service budget restructure outlined in section 435 of division D of the Further Consolidated Appropriations Act, 2020 (Public Law 116–94): Provided, That any transfer of funds pursuant to this paragraph shall not increase or decrease the funds appropriated to any account in this fiscal year by more than ten percent: Provided further, That such transfer authority is in addition to any other transfer authority provided by law.

Notwithstanding any other provision of this Act, the Forest Service may transfer unobligated balances of discretionary funds appropriated to the Forest Service by this Act to or within the National Forest System Account, or reprogram funds to be used for the purposes of urgent rehabilitation of burned-over National Forest System lands and water: Provided, That such transferred funds shall remain available through September 30, 2029: Provided further, That none of the funds transferred pursuant to this paragraph shall be available for obligation without written notification to the Committees on Appropriations of both Houses of Congress.

Funds appropriated to the Forest Service shall be available for expenditure or transfer to the Department of the Interior, Bureau of Land Management, for removal, preparation, and adoption of excess wild horses and burros from National Forest System lands, and for the performance of cadastral surveys to designate the boundaries of such lands.

None of the funds made available to the Forest Service in this Act or any other Act with respect to any fiscal year shall be subject to transfer under the provisions of section 702(b) of the Department of Agriculture Organic Act of 1944 (7 U.S.C. 2257), section 442 of Public Law 106–224 (7 U.S.C. 7772), or section 10417(b) of Public Law 107–171 (7 U.S.C. 8316(b)).

Not more than \$82,000,000 of funds available to the Forest Service shall be transferred to the Working Capital Fund of the Department of Agriculture and not more than \$14,500,000 of funds available to the Forest Service shall be transferred to the Department of Agriculture for Department Reimbursable Programs, commonly referred to as Greenbook charges: Provided, That nothing in this paragraph shall prohibit or limit the use of reimbursable agreements requested by the Forest Service in order to obtain information technology services, including telecommunications and system modifications or enhancements, from the Working Capital Fund of the Department of Agriculture: Provided further, That actual transfer amounts may be reduced proportionately to reductions in Forest Service full-time equivalents and as appropriate for other policy and program factors.

Of the funds available to the Forest Service, up to \$5,000,000 shall be available for priority projects within the scope of the approved budget, which shall be carried out by the Youth Conservation Corps and shall be carried out under the authority of the Public Lands Corps Act of 1993 (16 U.S.C. 1721 et seq.).

Of the funds available to the Forest Service, \$4,000 is available to the Chief of the Forest Service for official reception and representation expenses.

Pursuant to sections 405(b) and 410(b) of Public Law 101–593, of the funds available to the Forest Service, up to \$3,000,000 may be advanced in a lump sum to the National Forest Foundation to aid conservation partnership projects in support of the Forest Service mission, without regard to when the Foundation incurs expenses, for projects on or benefitting National Forest System lands or related to Forest Service programs: Provided, That of the Federal funds made available to the Foundation, no more than \$300,000 shall be available for administrative expenses: Provided further, That the Foundation shall obtain, by the end of the period of Federal financial assistance, private contributions to match funds made available by the Forest Service on at least a one-for-one basis: Provided further, That the Foundation may transfer Federal funds to a Federal or a non-Federal recipient for a project at the same rate that the recipient has obtained the non-Federal matching funds.

Pursuant to section 2(b)(2) of Public Law 98–244, up to \$3,000,000 of the funds available to the Forest Service may be advanced to the National Fish and Wildlife Foundation in a lump sum to aid cost-share conservation projects, without regard to when expenses are incurred, on or benefitting National Forest System lands or related to Forest Service programs: Provided, That such funds shall be matched on at least a one-for-one basis by the Foundation or its sub-recipients: Provided further, That the Foundation may transfer Federal funds to a Federal or non-Federal recipient for a project at the same rate that the recipient has obtained the non-Federal matching funds.

Any amounts made available to the Forest Service in this fiscal year, including available collections, may be used by the Secretary of Agriculture, acting through the Chief of the Forest Service, to enter into Federal financial assistance grants and cooperative agreements to support forest or grassland collaboratives in the accomplishment of activities benefitting both the public and the National Forest System, Federal lands and adjacent non-Federal lands. Eligible activities are those that will improve or enhance Federal investments, resources, or lands, including for collaborative and collaboration-based activities, including but not limited to facilitation, planning, and implementing projects, technical assistance, administrative functions, operational support, participant costs, and other capacity support needs, as identified by the Forest Service. Eligible recipients are Indian tribal entities (defined at 25 U.S.C. 5304(e)), state government, local governments, private and nonprofit entities, for-profit organizations, and educational institutions. The Secretary of Agriculture, acting through the Chief of the Forest Service, may enter into such cooperative agreements notwithstanding chapter 63 of title 31 when the Secretary determines that the public interest will be benefited and that there exists a mutual interest other than monetary considerations. Transactions subject to Title 2 of the Code of Federal Regulations shall be publicly advertised and require competition when required by such Title 2. For those transactions not subject to Title 2 of the Code of Federal Regulations, the agency may require public advertising and competition when deemed appropriate. The term "forest and grassland collaboratives" means groups of individuals or entities with diverse interests participating in a cooperative process to share knowledge, ideas, and resources about the protection, restoration, or enhancement of natural and other resources on Federal and adjacent non-Federal lands, the improvement or maintenance of public access to Federal lands, or the reduction of risk to such lands caused by natural disasters.

The 19th unnumbered paragraph under the heading "Administrative Provisions, Forest Service" in title III of Public Law 109–54, as amended, shall be further amended by striking "in this Act" and by striking "prior to the date of enactment of this Act."

Funds appropriated to the Forest Service shall be available for interactions with and providing technical assistance to rural communities and natural resource-based businesses for sustainable rural economic development purposes.

Funds appropriated to the Forest Service shall be available for payments to counties within the Columbia River Gorge National Scenic Area, pursuant to section 14(c)(1) and (2), and section 16(a)(2) of Public Law 99–663.

Any funds appropriated to the Forest Service may be used to meet the non-Federal share requirement in section 502(c) of the Older Americans Act of 1965 (42 U.S.C. 3056(c)(2)).

The Forest Service shall not assess funds for the purpose of performing fire, administrative, and other facilities maintenance and decommissioning.

Notwithstanding any other provision of law, of any appropriations or funds available to the Forest Service, not to exceed \$500,000 may be used to reimburse the Office of the General Counsel (OGC), Department of Agriculture, for travel and related expenses incurred as a result of OGC assistance or participation requested by the Forest Service at meetings, training sessions, management reviews, and purchase negotiations, and similar matters unrelated to civil litigation: Provided, That future budget justifications for both the Forest Service and the Department of



Agriculture should clearly display the sums previously transferred and the sums requested for transfer.

An eligible individual who is employed in any project funded under title V of the Older Americans Act of 1965 (42 U.S.C. 3056 et seq.) and administered by the Forest Service shall be considered to be a Federal employee for purposes of chapter 171 of title 28, United States Code.

Funds appropriated to the Forest Service shall be available to pay, from a single account, the base salary and expenses of employees who carry out functions funded by other accounts for Enterprise Program, Geospatial Technology and Applications Center, remnant Natural Resource Manager, and National Technology and Development Program.

#### ADMINISTRATIVE PROVISIONS—FOREST SERVICE

(Legislative proposal, not subject to PAYGO)

(INCLUDING TRANSFERS OF FUNDS)

Contingent upon the enactment of legislation establishing within the Department of the Interior an agency known as the United States Wildland Fire Service responsible for carrying out all aspects of the Federal wildland fire missions currently assigned to the Departments of the Interior and Agriculture, the Secretaries of the Interior and Agriculture may transfer funds made available to their respective Departments and agencies for activities related to Federal wildland fire missions among and between the Departments and agencies affected by the establishment and implementation of the United States Wildland Fire Service.

### GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2024 actual	2025 est.	2026 est.
Governmental receipts:			
012-249700 Full-Cost-Recovery-Fees-Pursuant-to-OMB-Circular A-25 .....	12	.....	.....
General-Fund-Governmental-receipts .....	12	.....	.....
Offsetting receipts from the public:			
012-181100 National Grasslands .....	196	216	216
012-222100 National Forest Fund .....	.....	1	1
012-267130 Food-Supply-Chain-and-Agriculture-Pandemic-Response Guaranteed Loan, Downward Reestimates of Subsidy .....	6	8	.....
012-267530 Biorefinery-Assistance, Downward Reestimates of Subsidies .....	9	7	.....
012-270110 Agriculture-Credit-Insurance, Negative Subsidies .....	76	415	45
012-270130 Agriculture-Credit-Insurance, Downward Reestimates of Subsidies .....	473	319	.....
012-270210 Rural-Electrification-and-Telephone-Loans, Negative Subsidies .....	203	203	203
012-270230 Rural-Electrification-and-Telephone-Loans, Downward Reestimates of Subsidies .....	1,659	1,102	.....
012-270310 Rural-Water-and-Waste-Disposal, Negative Subsidies .....	14	14	14
012-270330 Rural-Water-and-Waste-Disposal, Downward Reestimates of Subsidies .....	26	17	.....
012-270510 Rural-Community-Facility, Negative Subsidies .....	62	62	62
012-270530 Rural-Community-Facility, Downward Reestimates of Subsidies .....	81	8	.....
012-270610 Rural-Housing-Insurance, Negative Subsidies .....	34	34	34
012-270630 Rural-Housing-Insurance, Downward Reestimates of Subsidies .....	770	218	.....
012-270730 Rural-Business-and-Industry, Downward Reestimates of Subsidies .....	164	37	.....
012-270830 P.L. 480-Loan-Program, Downward Reestimates of Subsidies .....	1	2	.....
012-271030 Rural-Development-Loans, Downward Reestimates of Subsidies .....	2	6	.....
012-271330 Economic-Development-Loans, Downward Reestimates of Subsidies .....	1	1	.....
012-274630 Downward Reestimates, Distance Learning, Telemedicine, and Broadband Program .....	28	70	.....
012-275610 Negative Subsidies, Farm-Storage-Facility-Loans .....	3	1	.....
012-275630 Farm-Storage-Facility-Loans, Downward Reestimate of Subsidies .....	7	4	.....
012-275730 Commodity Credit Corporation Export Guarantee Financing, Downward Reestimate of Subsidies .....	48	17	.....
012-278610 Rural Energy for America Program, Negative Subsidies .....	1	1	1
012-278630 Rural Energy for America Program, Downward Reestimates of Subsidies .....	17	14	.....
012-279310 Commodity Credit Corporation Export Guarantee Financing, Negative Subsidies .....	10	15	18
012-322000 All-Other-General-Fund-Proprietary-Receipts-Including Budget-Clearing Accounts .....	49	20	20

General-Fund-Offsetting-receipts-from-the-public .....	3,940	2,812	614
Intragovernmental payments:			
012-388500 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts .....	1,026	.....	.....
General-Fund-Intragovernmental-payments .....	1,026	.....	.....

### TITLE VII—GENERAL PROVISIONS

(INCLUDING CANCELLATIONS AND TRANSFERS OF FUNDS)

SEC. 701. The Secretary may use any appropriations made available to the Department of Agriculture in this Act to purchase new passenger motor vehicles, in addition to specific appropriations for this purpose, so long as the total number of vehicles purchased in fiscal year 2026 does not exceed the number of vehicles owned or leased in fiscal year 2018: Provided, That, prior to purchasing additional motor vehicles, the Secretary must determine that such vehicles are necessary for transportation safety, to reduce operational costs, and for the protection of life, property, and public safety: Provided further, That the Secretary may not increase the Department of Agriculture's fleet above the 2018 level unless the Secretary notifies in writing the Committees on Appropriations of both Houses of Congress.

SEC. 702. Notwithstanding any other provision of this Act, the Secretary of Agriculture may transfer unobligated balances of discretionary funds appropriated by this Act or any other available unobligated discretionary balances that are remaining available of the Department of Agriculture to the Working Capital Fund to acquire and improve property, equipment, and other support systems necessary for the delivery of financial, administrative, and information technology services, including cloud adoption and migration, of primary benefit to the agencies of the Department of Agriculture, such transferred funds to remain available until expended: Provided, That none of the funds made available by this Act or any other Act shall be transferred to the Working Capital Fund without the prior approval of the agency administrator: Provided further, That none of the funds transferred to the Working Capital Fund pursuant to this section shall be available for obligation without written notification to the Committees on Appropriations of both Houses of Congress: Provided further, That none of the funds appropriated by this Act or made available to the Department's Working Capital Fund shall be available for obligation or expenditure to make any changes to the Department's National Finance Center without written notification to the Committees on Appropriations of both Houses of Congress: Provided further, That control of any functions, missions, and systems for current and future human resources management and integrated personnel and payroll systems (PPS) and functions provided by the Chief Financial Officer and the Chief Information Officer shall remain in the National Finance Center and under the management responsibility and administrative control of the National Finance Center: Provided further, That the Secretary of Agriculture and the offices of the Chief Financial Officer shall actively market to existing and new Departments and other government agencies National Finance Center shared services including, but not limited to, payroll, financial management, and human capital shared services and allow the National Finance Center to perform technology upgrades: Provided further, That of annual income amounts in the Working Capital Fund of the Department of Agriculture attributable to the amounts in excess of the true costs of the shared services provided by the National Finance Center and budgeted for the National Finance Center, the Secretary shall reserve not more than 4 percent for the replacement or acquisition of services and equipment, including equipment for the improvement, delivery, and implementation of financial, administrative, and information technology services, and other systems of the National Finance Center or to pay any unforeseen, extraordinary cost of the National Finance Center: Provided further, That none of the amounts reserved shall be available for obligation unless the Secretary submits written notification of the obligation to the Committees on Appropriations of both Houses of Congress: Provided further, That the limitations on the obligation of funds pending notification to Congressional Committees shall not apply to any obligation that, as determined by the Secretary, is necessary to respond to a declared state of emergency that significantly impacts the operations of the National Finance Center, or to evacuate employees of the National Finance Center to a safe haven to continue operations of the National Finance Center.

SEC. 703. No part of any appropriation contained in this Act shall remain available for obligation beyond the current fiscal year unless expressly so provided herein.

SEC. 704. No funds appropriated by this Act may be used to pay negotiated indirect cost rates on cooperative agreements or similar arrangements between the United States Department of Agriculture and nonprofit institutions in excess of 10 percent of the total direct cost of the agreement when the purpose of such cooperative arrangements is to carry out programs of mutual interest between the two parties. This does not preclude appropriate payment of indirect costs on grants and contracts