

April 15, 2026

Dear Chairman Simpson, Ranking Member Pingree, and Interior-Environment Appropriations Subcommittee Members:

The President’s fiscal year (FY) 2027 budget request for the U.S. Forest Service—much like his FY2026 request last year—proposes widespread cuts, the elimination of several offices, and the transfer of all federal wildfire funding responsibilities to a new agency within the Department of the Interior (DOI). Without additional details and greater transparency, these major structural and funding changes could create long-term risks for taxpayers, communities, and our public forests.

For more information, see our [Analysis of the FY2027 Forest Service Budget Request](#)

For more than 30 years, Taxpayers for Common Sense has closely tracked federal spending in America’s national forests.

In advance of the Forest Service budget hearing this week, we would like to highlight several of our recent resources and areas of concern for American taxpayers related to forest service priorities and budget request.

Federal Wildfire Budgeting and Accountability

Dangerous and costly wildfires have become a growing problem over the last three decades, burning larger areas of grasslands and forests. The federal government plays a crucial role in preventing and fighting wildfires, and helping communities rebuild after wildfire events. Federal wildfire spending takes many forms and is spread across numerous federal agencies and departments.

For more information, see our [Issue Brief on Federal Spending and Programs on Wildfire](#) and our [Federal Wildfire Spending Database](#)

The need for greater transparency and accountability in how taxpayer dollars are spent on wildfire is urgent. Policymakers and the public must understand where taxpayer funds are going and which interventions are achieving the intended results, particularly as Forest Service and DOI restructuring moves forward.

More detailed tracking, such as a wildfire budget crosscut, would improve our ability to steer federal funds toward the most effective activities for the most vulnerable communities. Strategic investment in mitigation, along with clear metrics focused on protecting and hardening communities in the Wildland Urban Interface, is also critical to lowering wildfire risk and response costs.

Congress should ensure the FY2027 Forest Service budget and any restructuring of wildfire programs promote transparency, accountability, and outcome-driven investments that mitigate wildfire risk and future costs.

For more information, see our [Principles for Improving Wildfire Funding Transparency and Accountability](#)

Reauthorize the Wildfire Reserve Fund

Historically, when suppression funds were depleted during a wildfire emergency, funds from other, non-suppression accounts were transferred to cover immediate wildfire suppression costs. This practice, known as fire borrowing, persisted for decades, diverting billions of dollars from their intended purposes. It also perpetuated a vicious cycle in wildfire suppression, as diverting resources meant for prevention and risk mitigation can lead to higher future suppression costs. The creation of the Wildfire Suppression Operations Reserve Fund was crucial to ending fire borrowing.

For more information, see our [Wildfire Suppression Operations Reserve Fund Fact Sheet](#)

With the Reserve Fund authority set to expire in FY2027, Congress faces a critical decision point. **Reauthorization is necessary — and the Forest Service must provide additional transparency and accountability on suppression costs to ensure the long-term durability of the Reserve Fund.** Failing to act risks resurrecting the fire borrowing cycle and once again diverting tax dollars away from the forest management work that reduces long-term suppression costs.

For more information, see our [Five Fast Facts on the Wildfire Reserve Fund](#)

Taxpayer Savings of Roadless Areas

The record is clear: roadless areas in our national forests benefit federal taxpayers and local communities. Fully repealing the Roadless Rule would cost taxpayers billions in subsidized road construction and maintenance, exacerbate taxpayer losses from money-losing timber sales, increase wildfire risks and the associated costs borne by taxpayers, and threaten healthy forests and the recreation benefits they provide to the American public.

Congress should **reject any proposal to fully rescind the Roadless Area Conservation Rule and any new subsidies for increased roadbuilding in our national forests.** Without additional transparency in the timber program and robust cost benefit analyses of future

road building and timber sales, taxpayers will be forced to shoulder even greater costs and liabilities in future construction and maintenance.

[For more information, see our [Policy Brief on How Roadless Areas in Our National Forests Save Billions in Taxpayer Costs->](#)]

Federal Timber Sales and Taxpayer Losses

The FY2027 budget seeks to “refocus” the Forest Service on its “core land and resource management mission through timber production.” Funding for federal timber sale management would be quadrupled, from \$39 million to \$175 million. This is concerning for taxpayers, as the Forest Service has a history of money-losing timber sales—particularly in areas like the Tongass National Forest, which yielded a net loss of \$1.73 billion from FY1980 to 2019.

We urge Congress to require the Forest Service to **conduct a transparent cost-benefit analysis of any expansion of below-cost timber sales before committing additional taxpayer dollars to the program**. Congress should not quadruple funding for an activity with a documented history of generating losses for the federal treasury.

[For more information, see our [President Trump’s FY2027 Forest Service Budget Request Our Take->](#)]

Taxpayers for Common Sense is committed to working with the subcommittee to ensure the FY2027 Forest Service budget advances transparency, accountability, and fiscal responsibility.

We appreciate the subcommittee’s attention to these issues and welcome any opportunity to discuss our work further.