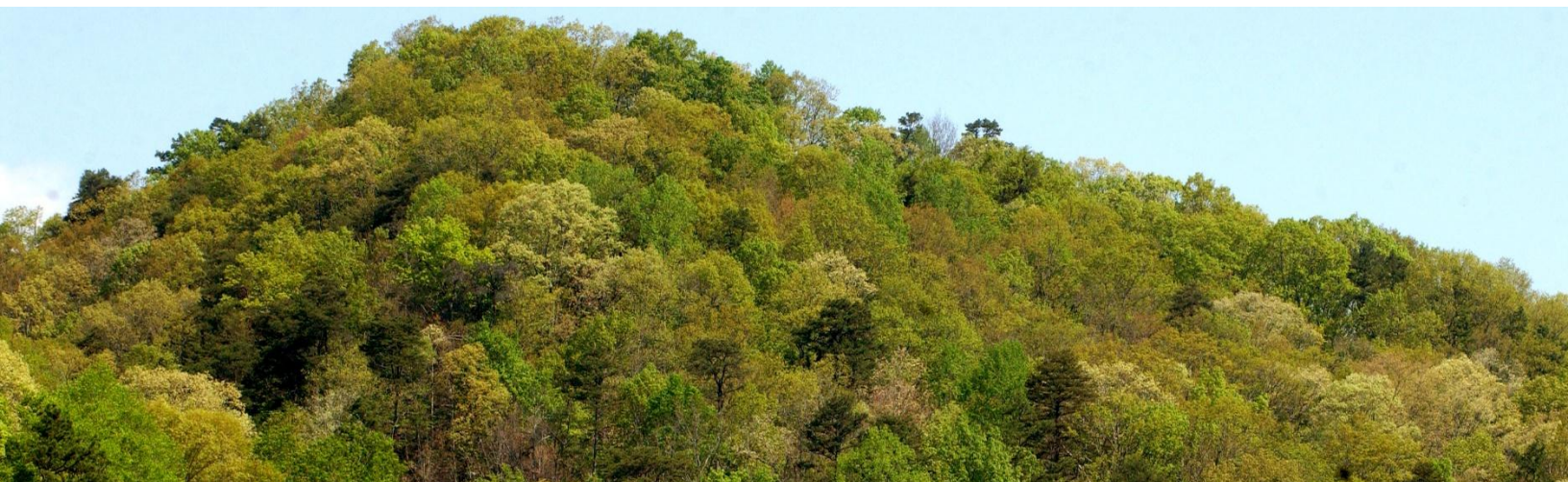


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## U.S. Forest Service Wildfire Spending Accounts



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The United States Forest Service (USFS), within the U.S. Department of Agriculture, plays a pivotal role in the federal government's efforts to combat wildfires across the nation. Responsible for managing and protecting 193 million acres of national forests and grasslands, USFS is at the forefront of both wildfire suppression and mitigation.

Over the last decade, USFS has had dozens of budget line items or program areas that directly support wildfire activities, with total annual spending between \$3.2 and \$7.3 billion. This is in addition to dozens of other line items that indirectly contribute to wildfire management, primarily through forest health.

- From FY2017-2026, USFS received **\$50.1 billion through 23 wildfire management accounts** and another **\$12.8 billion through 34 wildfire-adjacent accounts**. The sheer number of funding streams makes it difficult to track where tax dollars are actually going.
- Of the **\$50.1 billion** appropriated for direct wildfire activities, **84% came through annual appropriations** and **16% through supplemental appropriations**, including **\$3.2 billion** in the Infrastructure Investment and Jobs Act (IIJA) and **\$1.8 billion** in the Inflation Reduction Act (IRA).
- Federal wildfire spending remains heavily weighted toward response. USFS received **roughly \$35 billion for suppression and preparedness activities**, compared to **\$7.7 billion** for mitigation and risk reduction.
- The President's FY2026 and FY2027 budget requests proposed a major reorganization of federal wildfire programs, eliminating the Forest and Rangeland Research and State, Private, and Tribal Forestry offices, and **transferring all wildfire responsibilities** to a new agency within the Department of the Interior.

## Office of Wildland Fire Management (WFM)

The USFS Wildland Fire Management (WFM) account contains most of the wildfire-related spending across the federal government. The program’s purpose is “to protect life, property, and natural resources on the National Forest System” and the 20 million acres of adjacent state and private lands.<sup>1</sup> WFM supports approximately 11,000 firefighters, 900 fire engines, and an extensive aviation program, including up to 18 exclusive-use airtankers and 108 helicopters. Funding supports firefighter and staff training and salaries, tools and equipment to suppress wildfires, and immediate post-fire damage control.

Currently, the WFM is funded through three line items: Salaries & Expenses, Preparedness, and Suppression. The Salaries & Expenses line item, created in FY2021, funds all salaries and expenses for the WFM program, including firefighters and support staff. The Preparedness line item funds fixed costs for fire management assets, such as training, firefighting equipment, and aviation costs, in preparation for wildfire events. The Suppression line item is the primary funding source for wildfire suppression operations and immediate post-fire damage control, including burned area rehabilitation. From FY2017-2026, Congress appropriated \$25.5 billion across the WFM Salaries & Expenses, Preparedness, and Suppression line items.<sup>2</sup>

### *History of WFM Restructuring*

Today, USFS wildfire spending extends far beyond the WFM account, a fact reflected in the account’s own budgetary history. In FY2011 the WFM account included 11 line items: Preparedness; Suppression; Rehabilitation and Restoration; Collaborative Forest Landscape Restoration Fund; Research and Development / National Fire Plan; Joint Fire Science Program; Hazardous Fuels; Forest Health Management - Federal Lands; Forest Health Management - Cooperative Lands; State Fire Assistance; and Volunteer Fire Assistance. By FY2018, only 2 line items remained in the WFM account: Preparedness and Suppression.

Many of these programs were moved to other offices. For example, in FY2018, Hazardous Fuels, State Fire Assistance, and Volunteer Fire Assistance were reorganized under other Forest Service accounts such as National Forest System and State, Private, and Tribal Forestry. Other programs were combined under existing line items. In FY2012, responsibilities for Rehabilitation and Restoration were shifted to the National Forest System’s Integrated Resource Restoration (IRR) budget line item.

### *Creation of the Forest Service Operations Account*

The USFS has undergone significant restructuring of its budget accounts in recent years, including the integration or segregation of various funding categories and activities. While these changes are often intended to improve budgetary efficiency or align resources with strategic priorities, they have made it more difficult to track and analyze how tax dollars are allocated and spent over time.

In response to congressional directives, USFS proposed a restructuring in FY2020 that included creation of the Forest Service Operations (FSO) account. This account centralized funds for administrative and management support functions, replacing the prior practice of drawing these costs from individual program accounts.

Within WFM, the creation of the Salaries & Expenses line item in FY2021 has further complicated transparency. Previously, these expenses were funded under activity-specific line items, such as Preparedness or Suppression. The shift to a consolidated line item prevents consistent year-over-year analysis of WFM funding before and after FY2021. Prior to FY2021, Suppression accounted for roughly 56% of WFM funding.<sup>3</sup> After FY2021, this percentage dropped to 44%, largely because expenses previously counted under Suppression were moved to Salaries & Expenses.<sup>4</sup>

### **Current Budget Status / Wildfire Consolidation Proposals**

In the FY2026 and FY2027 budget requests to Congress, the Administration proposed to eliminate the WFM and create a new agency within the Department of the Interior (DOI) to consolidate all federal wildfire responsibilities. Congress did not pass this proposed reorganization and did not include it in annual appropriations for FY2026, leaving the administration's proposal unresolved and adding uncertainty around the future structure and oversight of federal wildfire programs. Congress did, however, mandate a feasibility study on potential consolidation in the FY2026 appropriations package.

## **Wildfire Suppression Operations Reserve Fund**

The Wildfire Suppression Operations Reserve Fund, established in FY2018 and first available in FY2020, may be used by USFS or DOI only for emergency suppression activities after suppression funding in the agencies' respective WFM accounts is exhausted. Use of the Reserve Fund is authorized as long as a baseline level of suppression funding, set at the ten-year average requested in the President's FY2015 Budget (\$1.011 billion for USFS), is met in the underlying appropriations bill. It is unclear how this baseline would be met under the proposed Wildland Fire Service, which would eliminate the USFS WFM. The Reserve Fund was capped at a combined \$2.25 billion for USFS and DOI in FY2020, with the annual maximum funding level increasing by \$100 million every fiscal year until FY2027. Since the establishment of the Reserve Fund, Congress has appropriated the maximum amount every year, with around 87% of funding allocated to USFS.

By law, USFS and DOI must report to Congress on use of the Reserve Fund. However, published reports have been inconsistent, with some fiscal years lacking publicly available expenditure data, leaving policymakers and the public without a clear accounting of when emergency funds were drawn, how much was spent, and how much remains available. Improving this transparency would help ensure the Reserve Fund remains sufficiently capitalized, so that adequate resources are immediately available when wildfire suppression costs exceed what was appropriated.

### **Current Status**

The current Administration has proposed to combine the USFS Reserve Fund with the DOI Reserve Fund as part of the new wildfire agency under DOI.<sup>5</sup> Congress has similarly not acted on this proposed reorganization and did not include it in annual appropriations for FY2026. The Reserve Fund is set to expire in FY2027.

## Office of Forest and Rangeland Research (FRR)

The Office of Forest and Rangeland Research supports USFS research programs that contribute to scientific understanding of forest health and management, including work directly related to wildfire.

The Joint Fire Science Program (JFSP), established in 1998, is an interagency partnership between USFS and DOI that funds basic and applied wildfire science research. FY2023 projects included research on fire behavior, prescribed fire, fuel reduction, and post-fire recovery. JFSP has been funded under FRR since FY2017, although it is not a distinct line item. DOI funded the program separately through FY2018. While the FY2019 President's Budget Request proposed eliminating JFSP, Congress continued to provide funding.

The National Fire Plan Research and Development (R&D) program, established in 2001, conducts research intended to improve understanding of wildfire and wildfire management. Areas of research include firefighter safety, national-level risk assessment, climate change and changing fire regimes, and fire effects on landscapes and communities. Although USFS proposed eliminating the program in FY2020 "because the Forest Service will focus on reducing wildland fire risk, contributing to the improvement of forest and grassland conditions across shared landscapes, and contributing to rural economic prosperity," Congress continued directing funding for National Fire Plan R&D under FRR through FY2023. It is unclear whether funding continued after FY2023, as the program is not explicitly mentioned in subsequent legislative text or accompanying reports.

### **Wildfire Funding Across Research Emphasis Areas**

Limited information is available on how FRR funding is distributed across research areas. From FY2009 to FY2019, FRR funded seven strategic program areas as distinct line items: Wildland Fire & Fuels R&D; Invasive Species R&D; Recreation R&D; Resource Management & Use; Water, Air & Soil R&D; Wildlife and Fish R&D; and Inventory and Monitoring R&D.<sup>6</sup> The Wildland Fire and Fuels R&D received \$21.2 million in FY2016, the last year for which detailed funding information is available.

Beginning in FY2020, FRR reorganized its work into research emphasis areas that change frequently and are not funded as separate line items. In FY2025, FRR identified priority research areas as:

- 1) Wildland Fire
- 2) Climate Change
- 3) Watershed Resilience and Restoration
- 4) Wood Product Innovations/Markets
- 5) Artificial Intelligence

While these areas are described in Congressional Budget Justifications, little public information exists on how funding is allocated across them, creating a transparency gap that makes it difficult to evaluate whether taxpayer dollars are directed toward the highest-priority research.

## **Current Status**

The President's FY2026 and FY2027 budget request called to eliminate FRR.<sup>7</sup> The Joint Fire Science Program and the Forest Inventory and Analysis program, a national forest census, would have continued under other USFS program areas. The FY2026 appropriations bill continued to fund FRR at \$309 million, a slight increase over the \$300 million appropriated in the FY2025 Continuing Resolution.<sup>8</sup>

## **Office of State, Private, and Tribal Forestry**

The Office of State, Private, and Tribal Forestry (SPTF) provides technical and financial assistance to nonfederal landowners, including programs that directly address wildfire issues. Four current SPF line items were previously funded under the WFM account: Forest Health Management - Federal Lands, Forest Health Management - Cooperative Lands, State Fire Assistance, and Volunteer Fire Assistance. Combined, these programs received \$1.8 billion in appropriations from FY2015 through 2024.

Several other SPF programs intersect with wildfire, including the Landscape-Scale Restoration Program, Working Forest Lands, Urban and Community Forestry, and Forest Resource Information and Analysis. SPF also oversees the \$1 billion Community Wildfire Defense Grants Program, established by the IJA, which provides grants to at-risk communities for community wildfire protection planning.

## **Program Naming Conventions**

Tracking federal appropriations is complicated, particularly as budget line items are moved, renamed, or combined with other programs. Similarly named programs, such as Landscape Scale Restoration, Collaborative Forest Landscape Restoration, and Collaborative Forest Restoration further complicate analysis and oversight.

For example, the “Forest Resources Information and Analysis” line item once provided cost-share grants to states to support participation in the Forest Inventory and Analysis (FIA) Program, which is administered under Forest and Rangeland Research. In FY2014, this line item was merged with FIA under FRR.

Eight years later, Congress created a new SPF line item titled Forest Resource Information and Analysis. Despite the nearly identical name, the programs are entirely different. The newer line item funds congressionally directed spending, including wildfire-related projects.

## **Current Status**

The President's FY2026 and FY2027 budget requests would have eliminated SPF.<sup>9</sup> It is unclear if these proposals would have moved some wildfire programs currently under SPF, such as State Fire Assistance, and Volunteer Fire Assistance, to the U.S. Wildfire Fire Service or eliminated them

entirely. The FY2026 appropriations bill continued to fund SPF at \$311 million, a slight increase over the \$284 appropriated in the FY2025 Continuing Resolution.<sup>10</sup>

## Office of National Forest System (NFS)

The Office of National Forest System oversees management of federal grasslands and forests. NFS includes the Hazardous Fuels Management line item, which funds fuels reduction projects on National Forest land, and supports other grant programs. Prior to FY2018, Hazardous Fuels was funded under WFM.

Because wildfire risk mitigation is a crucial part of managing federal forests, most NFS programs intersect with wildfire to some degree. The Collaborative Forest Landscape Restoration Program, for example, provides cost-share grants for large-scale ecological restoration projects on priority forest landscapes that include wildfire risk reduction. Since its creation, CFLRP projects have treated more than 5 million acres, representing roughly 13% of USFS treatments on NFS land.<sup>11</sup>

NFS also oversees \$2.9 billion in IJA funding for wildfire risk reduction and ecosystem restoration, including burned area rehabilitation, control lines and fuel breaks, mechanical thinning, timber harvesting or precommercial thinning, prescribed fire, and removal of flammable vegetation.

### *Hazardous Fuels Reduction*

Hazardous fuels reduction includes a wide range of activities, such as prescribed burns, managed natural fires, mechanical or chemical thinning, targeted grazing, and other vegetation treatments intended to reduce fuel loads. The NFS hazardous fuels management line item covers an even broader set of activities, including the Community Wood Energy and Wood Innovation Program and the Wood Innovations Grants Program, also known as the Wood Utilization Assistance Program.

Calls for greater transparency around hazardous fuels treatments have been common in Congress and among nongovernmental organizations, including TCS. Those concerns sharpened after a 2022 NBC News report found that the USFS counted many of the same acres toward its risk-reduction goals multiple times when different treatments occurred in the same area. At the same time, there is limited public information on how federal appropriations are allocated across treatment methods and other hazardous fuels activities.

A 2024 report from the Office of Inspector General found that USFS did not establish guidance requiring employees to “document their rationale for prioritizing and selecting” hazardous fuels projects funded through IJA.<sup>12</sup> The report also found that “certain projects were not selected even though they had higher metrics based on the selection criteria.”<sup>13</sup> Without clearer project selection standards and public reporting, taxpayers have no way to verify that IJA-funded treatments represent the best use of those dollars. There is also limited public information on how federal appropriations are allocated across specific treatment methods.

## Current Status

The President's FY2026 budget request would have reduced NFS funding by 20% relative to FY2025 and eliminated CFLRP.<sup>14</sup> The FY2026 appropriations bill funded NFA at \$1.857 billion, slightly lower than the \$1.863 billion appropriated in the FY2025 Continuing Resolution. Congress also continued to fund CFLRP at the same level as FY2025.<sup>15</sup> The President's FY2027 budget request would have reduced NFS funding by 24% relative to last year and once again called to eliminate CFLRP.

## Looking Ahead

Current wildfire funding and strategy in the U.S. is predominantly reactive, emphasizing response after fires ignite rather than proactive measures such as structural retrofitting and forest management. Indeed, response-oriented accounts received roughly \$36 billion from FY2017–2025, compared to just \$7.7 billion for mitigation. This approach is expensive and has proven ineffective at reducing overall wildfire risk or strengthening community and landscape resilience.

To better address the increasing impact and threat of wildfires across the country, wildfire policy—including USFS budget spending accounts—must focus federal dollars on protecting communities, limiting property damage, and sustaining resilient ecosystems. There must be a shift toward stronger pre-fire and post-fire planning and mitigation to interrupt the cycle of escalating wildfire risk and losses. Making that shift may require additional programs, workforce capacity, and funding streams dedicated to community wildfire risk reduction, landscape-scale mitigation, and strategic post-fire recovery. A comprehensive approach must cross jurisdictional boundaries and include both public and private lands.

### To improve wildfire funding accountability and transparency at USFS, TCS supports:

- **Sustained and robust funding for mitigation, particularly in the Wildland Urban Interface (WUI), paired with policies that help states and local governments make their own mitigation investments, would better protect communities and reduce the long-term cost of suppression to taxpayers.**
- **Continuing the Wildfire Suppression Operations Reserve Fund beyond its FY2027 expiration to manage rising response costs and prevent a return to fire borrowing from other accounts.**
- **A wildfire spending crosscut to better track all federal expenditures across the more than \$60 billion in wildfire and wildfire-adjacent line items, improving transparency and accountability.**
- **Outcome-based performance metrics to help policymakers and the public evaluate whether mitigation investments are achieving measurable reductions in wildfire risk and losses.**

The fragmented budget structure, spread across dozens of line items and multiple offices, complicates both mitigation and recovery activities and obscures accountability.

As the agency continues to navigate the complexities of forest management in an era of increased wildfire risks, it's imperative that its budgetary structures facilitate effective oversight, clear trend analysis, and a balanced approach to both reactive and proactive forest management strategies. Addressing these administrative and management concerns is crucial for the USFS to achieve its goals in sustaining the nation's forests and grasslands for all Americans.

Annual Forest Service Programs		
Program Name	Description	Regular and Supplemental Appropriations FY2017-2026 (\$, millions)
<b>Forest and Rangeland Research</b>		
Forest Inventory and Analysis	The Forest Inventory and Analysis program surveys and collects data on the extent of forests, size and health of trees, tree growth, mortality, harvests and removals, and effects of disturbances like hurricanes and wildfires. FIA supports management decisions to reduce fire risks, including pre- and post-fire information to understand how forest conditions affect burn severity or calculate biomass loss due to fire.	476
National Fire Plan R&D	The National Fire Plan R&D program, established in 2001, conducts research and development activities with the goal of providing knowledge and tools to improve our understanding of wildfire and wildfire management, including in areas such as firefighter safety, national-level risk assessment, climate change and changing fire regimes, and fire effects on landscapes and human communities.	20+
USFS Joint Fire Science Program	The Joint Fire Science Program, established in 1998, is an interagency partnership between the U.S. Forest Service (USFS) and the Department of the Interior (DOI) that provides funding for basic and applied wildfire science research programs.	40
Wildland Fire & Fuels R&D	The Wildland Fire and Fuels R&D strategic program area conducts research and development activities to reduce the negative impacts and enhance the beneficial effects of fire and fuels on society and the environment. Research topics include air quality research on smoke and prescribed fire, managing social dynamics of fire in wildland-urban interface areas, and wildfire research technology transfer efforts.	Not Available

<b>National Forest System</b>		
Collaborative Forest Landscape Restoration	The Collaborative Forest Landscape Restoration program, started in 2009, provides 50% cost-share grants to regional U.S. Forest Service (USFS) offices for the implementation and monitoring of ecological restoration projects on priority forest landscapes. Eligible projects must cover at least 50,000 acres and be composed of primarily National Forest System land. By law, the project must, among other things, include plans to “reduce the risk of uncharacteristic wildfire, including through the use of fire for ecological restoration and maintenance and reestablishing natural fire regimes, where appropriate.”	427
Collaborative Forest Restoration Program	Established in 2001, the Collaborative Forest Restoration Program (CFRP) provides 80% cost-share grants of up to \$360,000 for forest restoration projects that, among other goals, are aimed at reducing the threat of wildfires on public or tribal lands in New Mexico. Taxpayer-funded projects in 2022 included thinning, prescribed burns, and other wildfire treatments, as well as promoting the use of woody biomass and small-diameter trees.	7+
Forest Products	According to the U.S. Forest Service, the goal of the Forest Products program is to ensure the “productive and sustainable use” of national forest land. Timber sales occur under this program through Good Neighbor Agreements (GNA).	1,707
Grazing Management	The Grazing Management program oversees approximately 95 million acres of National Forest System lands. According to the U.S. Forest Service, its mission is to “maintain a sustainable supply of forage for livestock, sustain water resources, and provide suitable wildlife habitat and ecosystem services.”	263
Hazardous Fuels	The Hazardous Fuels program funds hazardous fuels reduction projects on National Forest land, as well as fully and partially funding other U.S. Forest Service grant programs such as the Collaborative Forest Restoration Program, the Community Wood Energy and Wood Innovation Program, and the Wood Innovations Grants Program.	5,213
Integrated Resource Restoration Pilot	From FY2012 to FY2017, Integrated Resource Restoration was a pilot program to combine budget items for Wildlife and Fisheries Habitat Management (within National Forest Service), Vegetation and Watershed Management (within National Forest Service), Forest Products (within National Forest Service), Legacy Roads and Trails (within Capital Improvement and Maintenance), and Hazardous Fuels Outside of the Wildland-Urban Interface (within Wildland Fire Management) for 3 U.S. Forest Service (USFS) regions - the Southwestern, Intermountain, and Northern Regions. The goal of this pilot program was to give the USFS’s more flexibility in implementing activities within these program areas.	186

Land Management Planning, Assessment, and Monitoring	The Land Management Planning, Assessment, and Monitoring program, which began in FY2017, is a combination of two previous line items: Land Management Planning and Inventory and Monitoring. The program creates and oversees land management plans (LMPs) for the National Forest System, which guide management activities on national forests and grasslands. LMPs may include wildfire prevention, suppression, and recovery activities.	816
Vegetation and Watershed Management	The Vegetation and Watershed Management program funds vegetation-related projects on U.S. Forest Service land, including work aimed at invasive species, soil productivity, flooding and erosion risk in areas affected by wildfire, and water quality. This program also funds the Wild Horse and Burro program.	1,107
Wildlife and Fisheries Habitat Management	According to the U.S. Forest Service, the Wildlife and Fisheries Habitat Management program’s mission is to manage habitats and maintain “ecological conditions needed to maintain the diversity, viability, and productivity of plant and animal communities; and reforestation and revegetation efforts in support of ecological restoration and post-wildfire recovery.”	685
<b>State, Private, and Tribal Forestry</b>		
Community Wood Energy and Wood Innovation Program	The Community Wood Energy and Wood Innovation Program (CWEWIP) provides cost-share grants of up to 35% for installing community wood energy systems (defined as a thermal energy system that uses woody biomass and services public, private, or nonprofit facilities) or building innovative wood product facilities (defined as a plant that uses innovative technology to produce wood products or utilizes low-quality wood).	102+
Forest Health Management (FHM) - Cooperative Lands	The Forest Health Management (FHM) - Cooperative Lands program provides technical assistance and 50% cost-share grants to states and territories to conduct surveying, monitoring, prevention, and suppression activities to mitigate the threat of pests and disease on nonfederal land. The U.S. Forest Service indicates that some of these activities, such as tree thinning, are related to wildfire risk reduction.	372
Forest Health Management (FHM) - Federal Lands	The Forest Health Management (FHM) - Federal Lands program provides technical assistance to federal lands managers for surveying, monitoring, prevention, and suppression activities to mitigate the threat of pests and disease on federal land. The U.S. Forest Service indicates that some of these activities, such as tree thinning, are related to wildfire risk reduction.	326
Forest Legacy Program	The Forest Legacy Program (FLP) provides grants to State agencies to purchase land or enter permanent conservation easements to protect forest areas from development. State agencies hold interest in the land acquired with FLP funds.	1,400

Forest Resource Information and Analysis	Beginning in FY2022, the Forest Resource Information and Analysis line item provides funding for congressionally directed spending, including funding aimed at wildfire prevention and protection. Examples from FY2023 include \$3.75 million to San Diego for firefighting helicopters and \$1.5 million to Alaska for Community Wildfire Protection Plan Implementation.	80+
International Programs and Trade Compliance	The International Programs and Trade Compliance, formerly known as International Forestry, provides financial and technical assistance to countries that receive U.S. Agency for International Development (USAID) support for a variety of activities, including disaster assistance and preparedness, international law enforcement, and invasive species prevention.	147
Landscape-Scale Restoration Program	The Landscape-Scale Restoration Program was originally established to support cross-boundary forest restoration projects. In the 2018 Farm Bill, the program was modified to encourage science-based projects that restore priority landscapes or address issues/landscapes identified in State Forest Action Plans. Funding is implemented through 50% cost-share competitive grants awarded through the State for projects on state or private land. Projects must include plans “to reduce the risk of uncharacteristic wildfires,” among other objectives.	543
State Fire Assistance	The State Fire Assistance program, also known as National Fire Capacity, provides technical assistance and 50% cost-share grants to states. The program’s mission, according to the U.S. Forest Service, is to support and assist State Foresters and local communities in “building capacity for wildfire prevention, mitigation, control, and suppression on non-Federal lands.” Grants may fund training, equipment, and activities relating to wildfire prevention and suppression.	861
State Forestry Action Plans	Funding from the Infrastructure Investment and Jobs Act (IIJA) to increase the ability for States to implement priorities in their State Forest Action Plans.	201
Urban and Community Forestry	The Urban and Community Forestry (UFC) program provides technical, financial, and educational assistance to a variety of groups (governmental, nonprofit, individuals, etc.) for projects aimed at conserving, protecting, or enhancing urban forests. Supported activities include wildfire prevention and response, among others. UCF also provides 50% cost-share grants for issues identified by the National Urban and Community Forestry Advisory Council (NUCFAC).	1,835
Volunteer Fire Assistance	The Volunteer Fire Assistance program, also known as Rural Fire Capacity, provides technical assistance and cost-share grants of up to 50% to volunteer fire departments that cover communities with populations of 10,000 or fewer people. According to the U.S. Forest Service, grants focus on “increasing the capacity of local fire departments to provide initial attacks on wildfires” by providing training and funding to purchase equipment.	209

Wood Innovations Grants Program (Wood Utilization Assistance)	Established in 2015, the Wood Innovations Grants Program provides cost-share grants to projects related to the expansion of wood product markets and wood energy markets.	180+
Working Forest Lands	Formerly known as the Forest Stewardship Program and renamed Working Forest Lands 2019, this program provides nonindustrial private forest landowners with financial and technical assistance to increase the economic and natural resource value of a forest, which may include funding for activities related to wildfire risk reduction. Funds are distributed to state forest agencies, who in turn provide assistance to private landowners.	157
<b>Wildland Fire Management</b>		
Forest Service Salaries & Expenses	This line item covers all salaries and expenses for the Wildland Fire Management (WFM) program, including federal and state firefighters; employee and personnel costs for the first 8 hours incurred when responding to emergencies declared by FEMA; travel and training; and all other firefighter and support staff (e.g. communications staff, WFM leadership) salary and personnel costs.	6,536
USFS FLAME Wildfire Suppression Reserve Fund	The FLAME (Federal Land Assistance, Management, and Enhancement Act Account) Wildfire Suppression Reserve Fund, first funded in FY2010, served as a reserve for when federal funds for wildfire suppression and emergency response in the U.S. Forest Service (USFS) and Department of Interior (DOI) Wildland Fire Management (WFM) accounts were exhausted. It was jointly funded through USFS and DOI. Unlike the current Wildfire Suppression Operations Reserve Fund, FLAME funds could also be used to cover high-cost wildfires meeting specific criteria (e.g. covering 300 or more acres), in addition to being used to generally replenish federal wildfire funds when previously appropriated accounts were set to be fully obligated within 30 days.	684
USFS Preparedness	The Preparedness program covers fixed costs for fire management assets in preparation for wildfire events, including training and education, firefighting equipment, and aviation costs.	6,177
USFS Suppression	The Suppression program is the primary funding source for wildfire suppression operations and immediate post-fire damage control, including burned area rehabilitation.	12,834
USFS Wildfire Suppression Operations Reserve Fund	The Reserve Fund, also known as the wildfire adjustment or wildfire funding fix, is jointly managed by the U.S. Forest Service (USFS) and the Department of the Interior (DOI). It may only be used by USFS or DOI for emergency suppression activities after suppression funding under the agencies' respective Wildland Fire Management (WFM) accounts are exhausted. Its use is authorized as long as a baseline level of funding for wildfire suppression operations is met in the underlying appropriations bill. This base level is set at the average cost over ten years for wildfire suppression operations requested in the President's 2015 Budget, amounting to \$1.011 billion for USFS and \$384 million for DOI. The Reserve Fund was first available in FY2020, capped at \$2.25 billion, with the annual maximum funding level	15,490

increasing by \$100 million every fiscal year until FY2027. Unobligated balances in the Reserve Fund roll over to the next year.

## IIJA and IRA Forest Service Line Items

Program Name	Description	Supplemental Appropriations FY2022-2026 <i>(\$, millions)</i>
<b>National Forest System</b>		
Protection of Old-Growth Forests	Funding from the Inflation Reduction Act (IRA) to establish definitions for mature and old-growth forests, complete an inventory of old growth and mature forest conditions, and develop policy and process to preserve those conditions.	50
Restoration Byproducts	Funding from the Infrastructure Investment and Jobs Act (IIJA) to "provide financial assistance, including a low-interest loan or a loan guarantee, to an entity seeking to establish, reopen, retrofit, expand, or improve a sawmill or other wood-processing facility in close proximity to a unit of Federal land that has been identified as high or very high priority for ecological restoration, if the presence of a sawmill or other wood-processing facility would substantially decrease or does substantially decrease the cost of conducting ecological restoration projects involving vegetation removal on the unit of Federal land."	400
Restoration Projects (GNA or Tribal Forest Protection Act)	Funding from IIJA to provide to States and Indian Tribes for implementing restoration projects on Federal land pursuant to Good Neighbor Agreements or agreements entered under the Tribal Forest Protection Act of 2004. The Good Neighbor Authority (GNA) enables the U.S. Forest Service and the Bureau of Land Management to enter into agreements with states, counties, and tribes to allow these entities to conduct authorized restoration activities including hazardous fuel reduction and habitat improvement or restoration. In return, states (not counties or tribes) can retain revenue from timber sales under the GNA.	160
Restore Ecological Health Contracts - Fed/Tribal land	Funding from IIJA for "entering into contracts, including stewardship contracts or agreements, the purpose of each of which shall be to restore ecological health on not fewer than 10,000 acres of Federal land, including Indian forest land or rangeland, and for salaries and expenses associated with preparing and executing those contracts."	150
Restore Native Vegetation and Mitigate Environmental Hazards on Mined Lands	Funding from IIJA "to restore native vegetation and mitigate environmental hazards on mined land on Federal and non-Federal land."	100

Restore Water Quality and Fish Passage	The Restore Water Quality and Fish Passage program, established in IIJA, aims to restore water quality or fish passage on federal land, including Indian forest land or rangeland. Priority must be given to projects that would result in the most miles of streams being restored for the lowest amount of federal funding.	80
Restore, Repair, and Adapt Recreation Cabins	Funding from IIJA for "the operation, repair, reconstruction, and construction of public use recreation cabins on National Forest System land" and "the repair or reconstruction of historic buildings."	20
Restore, Repair, and Adapt Recreation Sites	Funding from IIJA to "restore, prepare, or adapt recreation sites on Federal land, including Indian forest land or rangeland, that have experienced or may likely experience visitation and use beyond the carrying capacity of the sites."	35
USFS Burned Area Rehabilitation	The Burned Area Rehabilitation program, funded through IIJA, conducts post-fire efforts within three years of wildfire containment to repair or improve lands unlikely to recover naturally or to repair or replace minor infrastructure and facilities damaged by fire.	225
USFS Control Lines and Fuelbreaks	Funding from IIJA for "developing or improving potential control locations, in accordance with preplanning fire response workshops, with a focus on shaded fuelbreaks when ecologically appropriate."	250
USFS Mechanical Thinning, Timber Harvesting or Precommercial Thinning	Funding from IIJA for "conducting mechanical thinning and timber harvesting in an ecologically appropriate manner that maximizes the retention of large trees, as appropriate for the forest type, to the extent that the trees promote fire-resilient stands" or "precommercial thinning in young growth stands for wildlife habitat benefits to provide subsistence resources."	400
USFS Prescribed Fire and Related Activities	Funding from IIJA for "planning and conducting prescribed fires and related activities."	250
USFS Removal of Flammable Vegetation	Funding from IIJA for "contracting or employing crews of laborers to modify and remove flammable vegetation on Federal land and for using materials from treatments, to the extent practicable, to produce biochar and other innovative wood products, including through the use of existing locally based organizations that engage young adults, Native youth, and veterans in service projects, such as youth and conservation corps."	100
<b>State, Private, and Tribal Forestry</b>		
Carbon Sequestration Grants	Funding from IRA to provide grants to states and other eligible entities to pay private forest landowners to increase carbon sequestration and storage on their land.	50

Community Wildfire Defense Grants	The Community Wildfire Defense Grants program, established in IIJA, provides grants to at-risk communities to develop or revise a community wildfire protection plan and to carry out projects described in a community wildfire protection plan that is not more than 10 years old, with priority given to areas with high or very high wildfire hazard potential, low-income communities, and a communities impacted by a severe disaster.	1,000
Firewood Banks	The Firewood Banks program, established in IIJA, provides feedstock to firewood banks and provides financial assistance for the operation of firewood banks.	8
Invasive Species Detection, Prevention, Eradication and Research (Forest Health Management)	Funding from IIJA for invasive species detection, prevention, and eradication, including conducting research and providing resources to facilitate detection of invasive species at points of entry and awarding grants for eradication of invasive species on non-federal and federal land.	100
Portable Skidder Bridges	The Portable Skidder Bridges program, established in IIJA, awards grants to States and Indian Tribes to establish rental programs for portable skidder bridges, bridge mats, or other temporary water crossing structures to minimize stream bed disturbance on non-federal and federal land.	50
State Forestry Action Plans	Funding from IIJA to increase the ability for States to implement priorities in their State Forest Action Plans.	201
National Revegetation	Funding from IIJA to establish and implement a national revegetation effort on federal and nonfederal land, including implementing the National Seed Strategy for Rehabilitation and Restoration.	130
<b>Wildland Fire Management</b>		
Map High Risk Communities	Funding from IIJA to develop and publish a map depicting at-risk communities, defined as communities within or adjacent to federal land with conditions that are conducive to a large-scale wildland fire disturbance event and for which a wildland fire disturbance event would pose a significant threat to human life or property.	1
Reverse-911	Funding from IIJA to "provide financial assistance to States, Indian Tribes, and units of local government to establish and operate Reverse-911 telecommunication systems."	30
USFS Detection and Monitoring Equipment	Funding from IIJA "for the procurement and placement of wildfire detection and real-time monitoring equipment, such as sensors, cameras, and other relevant equipment, in areas at risk of wildfire or post-burned areas."	5
USFS Post Fire Recovery	Funding from IIJA "for post-fire restoration activities that are implemented not later than 3 years after the date that a wildland fire is contained."	100
USFS Preparedness Workshops and Training	Funding from IIJA for preplanning fire response workshops that develop potential operational delineations and select potential control locations; and workforce training for wildland firefighting and conducting vegetation treatments.	50

USFS Wildfire Start Rapid Detection	Funding from IJA "for entering into an agreement with the Administrator of the National Oceanic and Atmospheric Administration to establish and operate a program that makes use of the Geostationary Operational Environmental Satellite Program to rapidly detect and report wildfire starts in all areas in which the Secretary of the Interior or the Secretary of Agriculture has financial responsibility for wildland fire protection and prevention."	10
Wildfire Prevention Treatment Data	Funding from IJA to enter into an agreement with a Southwest Ecological Restoration Institute to compile, display, and report data on large wildfires and on federal wildfire prevention treatments, including hazardous fuel reduction, undertaken by the Department of Interior (DOI) or U.S. Department of Agriculture (USDA).	20

## Notes

1. U.S. Forest Service (USFS), "U.S. Forest Service Fiscal Year 2023 Budget Justification," March 2022. <https://www.usda.gov/sites/default/files/documents/30a-2023-FS.pdf>
2. Including regular and supplemental appropriations
3. Average FY2016-2020
4. Average FY2021-2024
5. USFS, "The United States Department of the Interior U.S. Wildland Fire Budget Justifications and Performance Information Fiscal Year 2026," <https://edit.doi.gov/sites/default/files/documents/2025-07/uswfs-2026-greenbook508.pdf>
6. Forest Inventory & Analysis was funded under Inventory and Monitoring R&D FY2012 to FY2019.
7. USFS, "U.S. Forest Service FY 2026 Budget Justification," <https://www.fs.usda.gov/sites/default/files/fs-fy26-congressional-budget-justification.pdf>
8. "Commerce, Justice, Science; Energy and Water Development; and Interior and Environment Appropriations Act, 2026." <https://www.congress.gov/119/bills/hr6938/BILLS-119hr6938enr.pdf>
9. USFS, "U.S. Forest Service FY 2026 Budget Justification," <https://www.fs.usda.gov/sites/default/files/fs-fy26-congressional-budget-justification.pdf>
10. "Commerce, Justice, Science; Energy and Water Development; and Interior and Environment Appropriations Act, 2026." <https://www.congress.gov/119/bills/hr6938/BILLS-119hr6938enr.pdf>
11. USFS, "Collaborative Forest Landscape Restoration Program 15-Year Accomplishment Report," January 2025. <https://www.govinfo.gov/content/pkg/GOVPUB-A13-PURL-gpo236153/pdf/GOVPUB-A13-PURL-gpo236153.pdf>
12. U.S. Department of Agriculture Office of Inspector General, "IJA-Hazardous Fuels Management," Inspection Report 08801-0001-21, <https://usdaoig.oversight.gov/sites/default/files/reports/2024-09/08801-0001-21FR508FOIAssigned.pdf>
13. Ibid.
14. USFS, "U.S. Forest Service FY 2026 Budget Justification," <https://www.fs.usda.gov/sites/default/files/fs-fy26-congressional-budget-justification.pdf>
15. "Commerce, Justice, Science; Energy and Water Development; and Interior and Environment Appropriations Act, 2026." <https://www.govinfo.gov/content/pkg/GOVPUB-A13-PURL-gpo236153/pdf/GOVPUB-A13-PURL-gpo236153.pdf>