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Forest Service Appropriations: Ten-Year Data and Trends (FY2011-FY2020)

October 1, 2020

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R46557

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SUMMARY

R46557

October 1, 2020

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Forest Service Appropriations: Ten-Year Data and Trends (FY2011-FY2020)

The Forest Service (FS) is responsible for managing 193 million acres of the National Forest System (NFS); conducting forestry research; and providing assistance to state and local government, private, and international forest owners. Funding to complete such work is provided through both discretionary and mandatory appropriations. Congress considers the appropriate level of funding for the FS through the annual and supplemental discretionary appropriations processes and through the enactment, reauthorization, amendment, or expiration of statutes providing for mandatory spending. For the 10-year period from FY2011 to FY2020, FS total discretionary and mandatory appropriations combined were $7.00 billion annually on average in constant (FY2020) dollars, which are adjusted for inflation. FS total appropriations fluctuated annually but increased over the 10-year period. In FY2020, the FS received $8.20 billion in total appropriations, an increase of 36% as compared with the FY2011 appropriation, when adjusted to constant dollars.

Although it is an agency within the U.S. Department of Agriculture, the FS generally receives discretionary appropriations through Title III of the regular Interior, Environment, and Related Agencies appropriations bill. For the 10-year period from FY2011 to FY2020, FS discretionary appropriations were $6.21 billion annually on average in constant dollars, which was 89% of the FS's total annual appropriation on average over the period. FS discretionary appropriations fluctuated annually from FY2011 to FY2020 but generally increased, in terms of both constant and nominal dollars (i.e., not adjusted for inflation). The annual fluctuations were driven in part by supplemental appropriations provided to respond to disasters or replenish funds for wildland fire management. Supplemental appropriations were provided in 7 of the 10 fiscal years in this period, including funds provided pursuant to the *wildfire adjustment* in FY2020 (the wildfire adjustment is a budgetary mechanism that allows Congress to provide additional funding for wildfire suppression above a specified baseline through an adjustment to the discretionary spending limit). In FY2020, the FS received $7.50 billion in discretionary appropriations, an increase of 37% over the FY2011 appropriation in constant dollars. The majority of FS discretionary appropriations go to two accounts, which fund activities related to wildland fire management and management of the NFS.

Each year, the FS also receives mandatory appropriations under existing authorizing statutes. Laws authorizing mandatory appropriations allow the FS to spend money without further action by Congress. The FS has about two dozen mandatory appropriations accounts, and the budget authority for several of these accounts depends on revenue generated by activities in the national forests. From FY2011 through FY2020, the FS's average annual mandatory appropriation was $782.5 million in constant dollars, which was 11% of the agency's total annual appropriation on average over the period. FS mandatory appropriations fluctuated annually from FY2011 through FY2020, particularly over the second half of the decade. The fluctuations were related in part to the expiration and reauthorization of a program funded through one FS mandatory account.

Congress may consider several policy issues related to FS appropriations. Priority issues pertain to processes and controls for budget administration and management through the FS's budget structure. To address concerns with the FS's budget administration, Congress put fiscal year limitations on many of the agency's discretionary appropriations accounts and established quarterly reporting requirements, among other provisions. In addition, the FS's account structure has changed over time, including during the period from FY2011 through FY2020, and additional structural changes already have been enacted for FY2021; these changes may improve congressional oversight moving forward but may make examining funding trends over time more challenging.

Another priority issue for Congress has been the impact of fire borrowing on other FS activities and the increasing portion of the FS budget used for wildfire suppression. Due to the emergency nature of fire control activities, the FS is authorized to transfer money out of other discretionary accounts if suppression funds become depleted; this

process is often referred to as *fire borrowing*. Congress typically has enacted supplemental appropriations to repay the transferred funds and/or to replenish the FS's wildfire accounts. Congress also has established different accounts and budgetary mechanisms to address borrowing and suppression concerns. This includes, for example, the wildfire adjustment.

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The Forest Service (FS) is responsible for managing 193 million acres of the National Forest System (NFS), as well as for conducting forestry research and providing assistance to state and local government, private, and international forest owners. Funding to complete such work is provided through both discretionary and mandatory appropriations.

Although it is an agency within the U.S. Department of Agriculture, the FS generally receives its discretionary appropriations through Title III of the regular Interior, Environment, and Related Agencies appropriations bill.[1] In some years, the FS has received additional discretionary monies through supplemental appropriations laws or a budgetary mechanism known as the *wildfire adjustment* (see "Wildfire Adjustment," below). In addition, Congress has used continuing appropriations resolutions to maintain funding for the agency when regular appropriations bills have not been enacted before the start of the fiscal year. In some cases, continuing resolutions have provided full-year funding.[2]

The FS also receives annual mandatory appropriations under existing authorizing statutes.[3] Laws authorizing mandatory appropriations allow the FS to spend money without further action by Congress. The budget authority for several of these mandatory spending accounts depends on revenue generated by activities on the national forests. These laws typically are permanent, although sometimes the authorizations have a sunset date.

This report includes data on total FS appropriations for the 10-year period from FY2011 through FY2020. The report focuses primarily on FS discretionary appropriations, which accounted for 89% of annual FS appropriations on average over the period. The report summarizes the FS's discretionary appropriations accounts and provides account-level data and analysis. Mandatory appropriations accounted for the remaining 11% of annual FS appropriations from FY2011 through FY2020; in addition to total mandatory appropriations data, this report summarizes the FS's mandatory appropriations accounts and provides account-level data for FY2019 mandatory funding.[4] It concludes with a discussion of selected policy issues related to FS appropriations: fire borrowing, budget administration, and account restructuring.

Forest Service Total Appropriations

For the 10-year period from FY2011 to FY2020, FS total appropriations were $7.00 billion annually on average in FY2020 constant dollars, which are adjusted for inflation. (The average was $6.50 billion annually in nominal dollars, which are not adjusted for inflation.[5]) FS total

[1] For an overview of the Interior, Environment, and Related Agencies appropriations bill, see CRS Report R45875, *Interior, Environment, and Related Agencies: Overview of FY2020 Appropriations*, and CRS Report R46519, *Interior, Environment, and Related Agencies: Overview of FY2021 Appropriations*, by Carol Hardy Vincent.

[2] For more information on the three types of discretionary appropriations measures, see CRS Report R42388, *The Congressional Appropriations Process: An Introduction*, coordinated by James V. Saturno.

[3] Mandatory appropriations are sometimes referred to as *permanent appropriations*, *mandatory spending*, or *direct spending*. This report typically uses the term *mandatory appropriations* in reference to this type of appropriations.

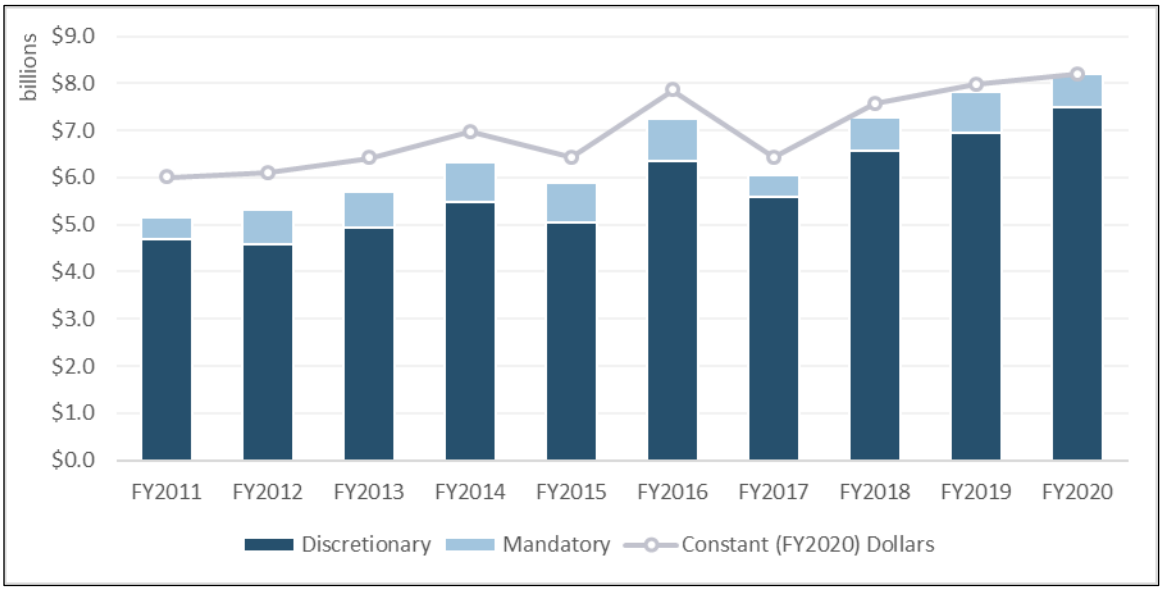
[4] FY2019 is the most recent year for which final mandatory appropriations data are available. The FY2020 figures are estimates and are subject to revision. See CRS Report R45994, *Federal Land Management Agencies' Mandatory Appropriations Accounts*, coordinated by Carol Hardy Vincent, for more information regarding Forest Service (FS) mandatory appropriations.

[5] The figures and tables in this report generally reflect applicable supplemental and emergency-designated appropriations, sequestration, rescissions, and deferrals. For FY2011-FY2016, mandatory appropriations reflect figures reported as "new budget authority" in FS budget documents. Top-line figures for discretionary, mandatory, and total appropriations are inflated to estimated FY2020 constant dollars to enable comparisons across time. Figures were adjusted to estimated FY2020 dollars using the GDP Chained Price Index from the White House Office of

appropriations fluctuated annually but increased over the 10-year period, in terms of both constant and nominal dollars (see **Figure 1** and **Table 1**). In FY2020, the FS received $8.20 billion in total appropriations, an increase of 36% as compared with the FY2011 appropriation, when adjusted to constant dollars.[6] The FY2020 total appropriation included $7.50 billion (92%) in discretionary appropriations and $0.69 billion in mandatory appropriations (8%). In addition to the regular enacted discretionary appropriations, the FS received additional discretionary appropriations in 7 of the 10 years from FY2011 through FY2020, including funds provided pursuant to the wildfire adjustment (discussed later in this report; see "Wildfire Adjustment"). These additional appropriations contributed to the annual fluctuations and the overall funding increase between FY2011 and FY2020.

Figure 1. Forest Service (FS) Total Appropriations, FY2011-FY2020

(billions of dollars)



Sources: Prepared by the Congressional Research Service (CRS). Discretionary appropriations data are derived from annual appropriations acts, supplemental appropriations acts, committee reports, explanatory statements, and detailed funding tables prepared by the House and Senate Committees on Appropriations. Mandatory appropriations data are derived from annual FS budget justifications.

Notes: See footnote 5 for additional information about this figure. FY2020 mandatory appropriations figures are estimates and are subject to revision.

Management and Budget, Table 10.1, "Gross Domestic Product and Deflators Used in the Historical Tables—1940-2025" in *Historical Tables,* at http://www.whitehouse.gov/omb/budget/Historicals.

[6] In nominal dollars, the FS's FY2020 appropriation was a 59% increase over its FY2011 appropriation. Note that the FY2020 appropriation is not final, as the mandatory appropriation is an estimate.

Table 1. FS Total Appropriations, FY2011-FY2020
(billions of dollars)

			Total	
	Discretionary	Mandatory	Nominal	Constant (FY2020) Dollars
FY2011	$4.685	$0.458	$5.143	$6.010
FY2012	4.594	0.720	5.315	6.095
FY2013	4.925	0.775	5.700	6.418
FY2014	5.480	0.833	6.313	6.974
FY2015	5.056	0.830	5.887	6.429
FY2016	6.364	0.891	7.256	7.855
FY2017	5.596	0.444	6.040	6.425
FY2018	6.581	0.705	7.286	7.574
FY2019	6.941	0.883	7.825	7.979
FY2020	7.504	0.692	8.196	8.196
10-Year Average	5.773	0.723	6.496	6.996

Sources: Prepared by CRS. Discretionary appropriations data are derived from annual appropriations acts, supplemental appropriations acts, committee reports, explanatory statements, and detailed funding tables prepared by the House and Senate Committees on Appropriations. Mandatory appropriations data are derived from annual FS budget justifications.

Notes: See footnote 5 for additional information about this table. Column totals may not add due to rounding. FY2020 mandatory appropriations are estimates and are subject to revision.

Forest Service Discretionary Appropriations

FS discretionary appropriations accounted for 89% of the FS's total annual appropriations on average from FY2011 to FY2020. Over that period, FS discretionary appropriations fluctuated annually but generally increased, in terms of both constant and nominal dollars. On average, the annual discretionary appropriation was $6.21 billion in FY2020 constant dollars.[7] **Figure 2** and **Table 2** show total discretionary appropriations for each year over the past 10 fiscal years in nominal and constant dollars.

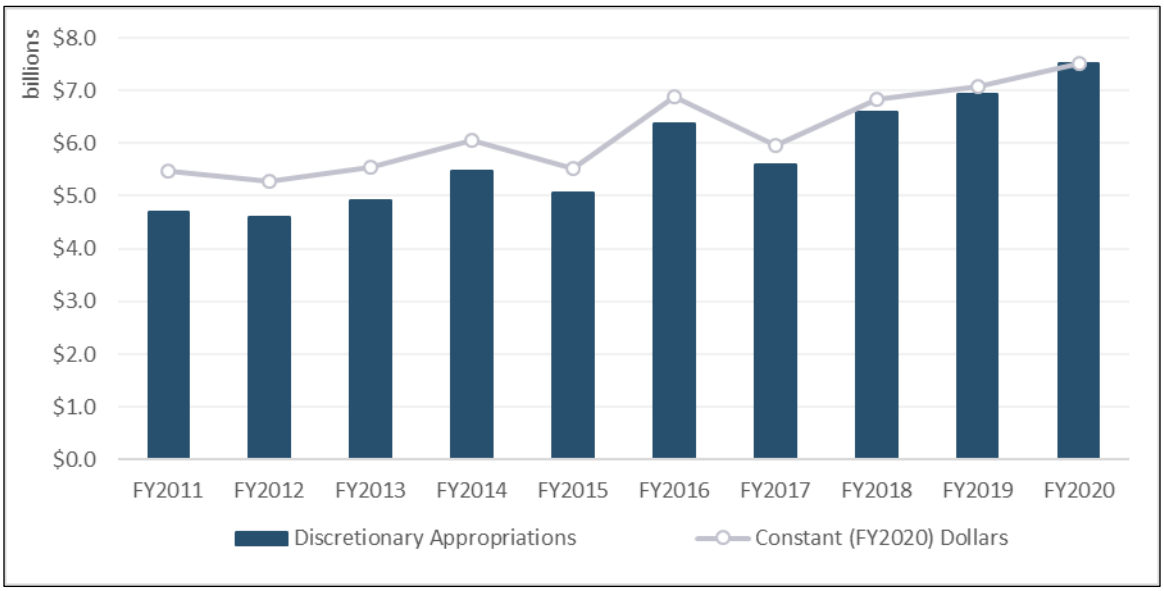
Appropriations laws specify the time frame in which the funding is available to the agency. Prior to FY2017, Congress generally provided the FS with a *no-year appropriation*, meaning the funds were available until expended and any unobligated funds at the end of a fiscal year would carry over until expended (or rescinded by Congress). Starting in FY2017 (and continuing annually through FY2020), Congress began stipulating that appropriations to most FS accounts would be available only for a specified period (typically ranging from three to four fiscal years). Any unobligated funds in those accounts would expire at the end of the specified period. (See the "Budget Administration" section for additional discussion.)

[7] In nominal dollars, the FS received an average of $5.77 billion annually in discretionary appropriations from FY2011 to FY2020.

The following sections provide information on discretionary appropriations. The sections include a description of each FS discretionary account, information on supplemental appropriations, and data regarding the funding trends over the 10-year period between FY2011 and FY2020.

Figure 2. FS Discretionary Appropriations, FY2011-FY2020

(billions of dollars)



Sources: Prepared by CRS using data derived from annual appropriations acts, supplemental appropriations acts, committee reports, explanatory statements, and detailed funding tables prepared by the House and Senate Committees on Appropriations.

Notes: See footnote 5 for additional information about this figure.

Table 2. FS Discretionary Appropriations, FY2011-FY2020

(billions of dollars)

	Nominal Dollars	Constant (FY2020) Dollars
FY2011	$4.685	$5.475
FY2012	4.594	5.269
FY2013	4.925	5.545
FY2014	5.480	6.054
FY2015	5.056	5.522
FY2016	6.364	6.890
FY2017	5.596	5.953
FY2018	6.581	6.841
FY2019	6.941	7.078
FY2020	7.504	7.504
10-Year Average	5.773	6.213

Sources: Prepared by CRS using information from annual FS budget justifications.

Notes: See footnote 5 for additional information about this table. See **Table A-1** for a detailed table with account-level information on regular-enacted and supplemental appropriations and rescissions. Column totals may not add due to rounding.

Discretionary Accounts

Between FY2011 and FY2020, FS discretionary appropriations mostly were provided in six main accounts. In addition to those six accounts, the FS has several other relatively small accounts. These accounts are combined into an "Other" category for this report. The FS accounts are listed below (in order of decreasing average appropriations):

- Wildland Fire Management (WFM), which includes appropriations to the FLAME Wildfire Reserve Fund and the Wildfire Suppression Operations Reserve Fund (also known as the wildfire adjustment);[8]
- National Forest System (NFS);
- Capital Improvement and Maintenance (CIM);
- Forest and Rangeland Research (FRR);
- State and Private Forestry (SPF);
- Land Acquisition (LA); and
- Other.

FS budget requests and committee reports and explanatory statements accompanying Interior appropriations bills typically show allocations of monies at the account and subaccount levels and, in some cases, among specific programs and activities. This report generally does not address allocations below the account level. The FS allocates appropriations from these accounts among the nine FS regions, five research stations, two service centers and laboratories, and national headquarters office in Washington, DC. For most accounts, once the funds have been allocated to the regions, the money is further allocated to each unit of the National Forest System. Some accounts and programs, however, are managed at a national level; for example, the Wildfire Suppression Program (within the WFM account) is allocated based on need throughout the wildfire season. Because appropriations are allocated based on different factors, this can make it challenging to analyze appropriations by region or by forest. Further, FS regions do not follow state boundaries and many national forests cross state boundaries, which can make it challenging to analyze FS appropriations by state. This level of detail is beyond the scope of this report.

The following section describes the programs and activities funded through each discretionary account. It includes information regarding changes that occurred in each account from FY2011 through FY2020.

Wildland Fire Management

The WFM account funds two programs related to the management of wildfires: preparedness and suppression. Appropriations for preparedness are used for wildfire prevention and detection, equipment, training, and baseline personnel. Appropriations for suppression are used primarily for

[8] The FLAME account was established under the Federal Land Assistance, Management, and Enhancement Act (FLAME; P.L. 111-88, Division A, Title V, 43 U.S.C. §§1748a et seq.) for emergency wildfire suppression activities. The Wildfire Suppression Operations Reserve Fund (*wildfire adjustment*) account was established by P.L. 115-141 (Division O, §102(a), 2 U.S.C. §901(b)(2)(F)), also for emergency wildfire suppression activities. Appropriations for these accounts are combined with the Wildland Fire Management (WFM) account for purposes of this report. Both laws also established separate accounts for the Department of the Interior (DOI) to fund wildfire management activities on DOI-managed federal lands.

wildfire response. This response includes firefighter salaries, aviation asset operations, incident support functions, and personnel and resources for post-fire analysis and recovery. Prior to FY2018, WFM included funding for programs such as Hazardous Fuels, Cooperative Fire Assistance, and fire science and research. Starting in FY2018, these programs were funded through other FS discretionary accounts.

As noted, for purposes of this report, appropriations shown for the WFM account also include funding for two other accounts:

- the FLAME Wildfire Reserve Fund and
- the Wildfire Suppression Operations Reserve Fund, also known as the wildfire adjustment.

The funds appropriated to both of these accounts may be transferred to the WFM account for emergency suppression purposes. The following sections provide more information on each of these accounts (see the "Fire Borrowing" section for additional discussion).

FLAME Wildfire Reserve Fund

The FLAME account was established in FY2010 and funds emergency wildfire suppression activities under specified circumstances.[9] Funds in the FLAME account may be used to cover the costs of large or complex fires and are to be used when amounts provided for suppression in the WFM account are exhausted. Upon a secretarial declaration, the Secretary of Agriculture may transfer funds from the FLAME account into the WFM account for suppression activities.

The FLAME account received appropriations starting in FY2011 and last received appropriations in FY2018. The account will terminate after three consecutive years without an appropriation or withdrawal, meaning the account may terminate if no appropriations are provided through the end of FY2021.[10]

Wildfire Adjustment

Funds are appropriated to the Wildfire Suppression Operations Reserve Fund pursuant to the *wildfire adjustment,* a budgetary mechanism that allows Congress to provide additional funding above a specified baseline for wildfire suppression through an adjustment to the discretionary spending limit.[11] The wildfire adjustment is also sometimes referred to as the *wildfire funding fix.*

The baseline is the 10-year suppression obligation average, as reported in FY2015 ($1.011 billion for FS). Whatever amount, if any, Congress elects to appropriate over the FY2015 baseline pursuant to the wildfire adjustment essentially would not be subject to discretionary spending limits, up to the specified maximum. This is because the discretionary spending limit is adjusted upward by the amount of the wildfire adjustment for each year,[12] which allows Congress to provide additional funding for wildfire suppression for the same discretionary budget "score" as was provided in the FY2015 baseline year.

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[9] 43 U.S.C. §§1748a et seq.

[10] 43 U.S.C. §1748a(i). The FS reports the last withdrawal from the FLAME account occurred in FY2018 (FS, *FY2021 Budget Justification*, February 2020, at https://www.fs.usda.gov/sites/default/files/2020-02/usfs-fy-2021-budget-justification.pdf, p. 103).

[11] 2 U.S.C. §901(b)(2)(F).

[12] For more information on budgetary adjustments, see CRS Report R45778, *Exceptions to the Budget Control Act's Discretionary Spending Limits*, by Megan S. Lynch.

The wildfire adjustment is available annually from FY2020 through FY2027, although the statutory limits for discretionary spending currently are in effect only through FY2021.[13] The maximum amount available pursuant to the wildfire adjustment starts at $1.950 billion for the FS in FY2020 and increases annually.[14]

Funds appropriated pursuant to the wildfire adjustment may be transferred to the WFM account for *wildfire suppression operations*. Such operations include spending for the purposes of "the emergency and unpredictable aspects of wildland firefighting, including support, response, and emergency stabilization activities; other emergency management activities; and the funds necessary to repay any transfers needed for the costs of wildfire suppression operations."[15]

National Forest System

Appropriations from the NFS account fund management of the lands and resources across the 193 million acres of national forests and grasslands. The FS also may use funds from other discretionary accounts to address various aspects of NFS management (e.g., funds from the CIM account to fund infrastructure projects). In addition, several mandatory accounts fund NFS activities (see the "Forest Service Mandatory Appropriations" section for more information). The NFS account includes several subaccounts, programs, and activities, many of which reflect the different ways national forests are used:[16]

- **Hazardous Fuels** funds activities to remove, modify, or manipulate vegetation to reduce the likelihood of catastrophic wildland fire. Prior to FY2018, this program was funded through the WFM account.
- **Forest Products** funds activities to analyze, prepare, offer, award, and administer timber sales, stewardship contracts, and special forest products permits on NFS lands.
- **Recreation, Heritage, and Wilderness** funds activities related to recreation management on the NFS, administration of special-use authorizations, protection of heritage resources, and protection of designated wilderness areas and wild and scenic rivers.
- **Vegetation and Watershed Management** funds restoration-related management activities to improve forest and rangeland conditions; fish and wildlife habitat; and water quality, water quantity, and timing of stream flows, among others.
- **Land Management Planning, Assessment, and Monitoring** funds the development, maintenance, and revision of forest plans.
- **Wildlife and Fish Habitat Management** funds activities to restore, recover, and maintain wildlife and fish—particularly rare animal and plant species—and their habitats on NFS lands.

[13] For more information on discretionary spending limits, see CRS Report R44874, *The Budget Control Act: Frequently Asked Questions*, by Grant A. Driessen and Megan S. Lynch.

[14] Including funds available to DOI pursuant to the wildfire adjustment, the maximum amount available starts at $2.25 billion in FY2020 and increases to $2.95 billion in FY2027 (2 U.S.C. §901(b)(2)(F)(i)).

[15] 2 U.S.C. §901(b)(2)(F)(ii)(II).

[16] The subaccounts, programs, and activities are listed in decreasing order of FY2020 regular appropriations. For more information on the National Forest System, see CRS Report R43872, *National Forest System Management: Overview, Appropriations, and Issues for Congress*, by Katie Hoover and Anne A. Riddle.

- **Law Enforcement Operations** funds response to emergencies, investigations of illegal activities (such as illegal drug activities), and conduct of crime-prevention activities on NFS lands.
- **Landownership Management** provides funds for the basic land management and real estate activities necessary to support all NFS programs, such as granting special-use authorizations for energy transmission corridors and processing land exchanges.
- **Minerals and Geology Management** funds the administration of mineral operations on NFS lands, management and mitigation of abandoned mine lands, management of geologic resources and hazards, and management of environmental compliance and restoration related to mineral activities.
- **Grazing Management** funds the administration of livestock grazing use permits on the NFS and implementation of environmental reviews of all FS grazing allotments as statutorily mandated. Funds from the Range Betterment Fund (appropriated through a separate account listed under the "Other" category) also may be used for these purposes.
- **Collaborative Forest Landscape Restoration Program Fund** funds 23 landscape-scale restoration projects in priority landscapes.[17]

Capital Improvement and Maintenance

The CIM account funds activities to provide and maintain infrastructure across the NFS. Infrastructure needs extend to roads, trails, dams, bridges, administrative facilities, and recreation sites (e.g., campgrounds), among others. As of FY2020, these activities are funded through three budget line items, or program areas, within the CIM account: facilities, roads, and trails.

From FY2011 to FY2020, the CIM account at times included other budget line items. For example, prior to FY2018, CIM included a budget line item for the Legacy Roads and Trails Program. This program provided funds for road and trail repair, maintenance, and decommissioning specifically for water quality purposes. The budget line item funding was discontinued in FY2018, though Congress directed the FS to continue to address these types of projects along with other roads and trails infrastructure projects.[18] Similar language was included for FY2019 and FY2020 appropriations.[19]

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[17] The Collaborative Forest Landscape Restoration Program was first authorized in FY2009 and was authorized to receive $40.0 million annually, subject to appropriations (P.L. 111-11, Title IV). The program was extended through FY2023, and the authorization was increased to $80.0 million annually, subject to appropriations (P.L. 115-334, Title VII, §8629).

[18] U.S. Congress, House Committee on Appropriations, *Legislative Text and Explanatory Statement for the Consolidated Appropriations Act, 2018 (*P.L. 115-141*), Book 2 of 2*, committee print, 115th Cong., 2nd sess., 2018, House Print 29-457, p. 1178.

[19] For FY2019, see U.S. Congress, House Committee on Appropriations, *Making Further Continuing Appropriations for the Department of Homeland Security for FY2019 and for Other Purposes*, conference report to accompany H.J.Res. 31, 116th Cong., 1st sess., February 13, 2019, H.Rept. 116-9, p. 748. For FY2020, see U.S. Congress, House Committee on Appropriations, Subcommittee on Interior, Environment, and Related Agencies, *Department of the Interior, Environment, and Related Agencies Appropriations Bill, 2020*, report to accompany H.R. 3052, 116th Cong., 1st sess., June 3, 2019, H.Rept. 116-100, pp. 110-111; and U.S. Congress, Senate Committee on Appropriations, Subcommittee on Department of the Interior, Environment, and Related Agencies, *Department of the Interior, Environment, and Related Agencies Appropriations Bill, 2020*, report to accompany S. 2580, 116th Cong., 1st sess., September 26, 2019, S.Rept. 116-123, p. 108.

As another example, prior to FY2017, the CIM account had a specific budget line item to address the FS's backlog of deferred maintenance. *Deferred maintenance* includes maintenance and repairs that were not performed when they should have been or were scheduled to be performed and put off or delayed for a future period.[20] After FY2017, funding for deferred-maintenance needs was no longer provided as a specific line item but was incorporated into the facilities, roads, and trails programs.[21]

The Roads and Trails Fund, one of the FS's mandatory appropriations accounts, also pertains to infrastructure needs. Starting in FY2008, however, appropriations laws have transferred—or *deferred*—the funds in the account to the U.S. Treasury, which means the collections have not been available to the FS since FY2007. Appropriations documents show the deferral of these funds as a reduction to CIM funding, with an average reduction of $15.8 million annually from FY2011 through FY2020. (For additional information, see "Roads and Trails Fund," below.)

Forest and Rangeland Research

The FRR account funds research and development efforts to provide scientific information and new technologies to support sustainable forest and rangeland management. FRR includes two programs: Research and Development (R&D) and the Forest Inventory and Analysis (FIA) Program.

R&D funds applied and basic research across the FS's seven research stations and 81 experimental forests and ranges. Starting in FY2018, this account includes funding allocated to support the Joint Fire Science Program and other research regarding wildland fires, activities which previously were funded as budget line items in the WFM account. The Joint Fire Science Program is a grant program administered in partnership with the Department of the Interior to fund research regarding wildland fire.

The FIA program is a continuous census of forest resources throughout the United States; it provides data and analysis regarding the extent and status of forested lands throughout the country.[22] The FS uses remote sensing data and field data collected from a series of permanently established research sites. The data are collected through an annualized sampling process in which a representative sample of plots in each state is surveyed at regular intervals, with the goal of each plot being sampled every 5 to 10 years.[23]

State and Private Forestry

The SPF account funds programs to provide financial and technical assistance to nonfederal forest owners and managers, including programs to address international forestry issues.[24] The

[20] This definition is taken from Federal Accounting Standards Advisory Board, "Statement of Federal Financial Accounting Standards 42: Deferred Maintenance and Repairs" in the *FASAB Handbook of Federal Accounting Standards and Other Pronouncements, as Amended*, June 30, 2018, p. 1463 (pdf), at http://files.fasab.gov/pdffiles/2018_fasab_handbook.pdf.

[21] For more information on deferred maintenance on federal lands, see CRS Report R43997, *Deferred Maintenance of Federal Land Management Agencies: FY2009-FY2018 Estimates and Issues*, by Carol Hardy Vincent.

[22] 16 U.S.C. §1642(3).

[23] Hawaii and the U.S. territories do not have established plots. Plots for interior Alaska were established in 2014 (Environmental Protection Agency, Annex 3-Part B: "Methodological Descriptions for Additional Source or Sink Categories" in *Inventory of U.S. Greenhouse Gas Emissions and Sinks, 1990-2018*, EPA 430-R-20-002, April 13, 2020, p. A.419).

[24] For more information on FS assistance programs, see CRS Report R45219, *Forest Service Assistance Programs*, by Anne A. Riddle and Katie Hoover.

programs are primarily grant or cost-sharing programs, and they include support for planning and implementing forest restoration projects; promoting urban forestry; enhancing state and rural wildfire management capabilities; promoting the use of forest products; and protecting forestlands from wildfires, insects and diseases, or conversion to non-forest uses.

Since FY2018, SPF has included total funding for the Cooperative Fire Assistance program. Until FY2014, the program was funded through appropriations to both the SPF and the WFM accounts; from FY2014 through FY2017, the program was funded entirely through appropriations to the WFM account. Similarly, since FY2014, SPF has included total funding for the Forest Health Program, which previously was funded through appropriations to both the SPF and the WFM accounts.

SPF includes funding for the Forest Legacy Program, a cost-share grant program for forest land acquisition. Through FY2020, appropriations for the Forest Legacy Program were derived from the Land and Water Conservation Fund (LWCF).[25]

Land Acquisition

The LA account funds activities to enable the FS to acquire lands or interests in lands (e.g., easements).[26] The LA account is funded through appropriations derived from the LWCF.[27] Funds in the LA account cover expenses related to the purchase cost of lands, waters, or interests therein and administrative costs, such as title searches, land surveys, and appraisals. In addition, funds from the LA account may be used for cash equalization payments, in which the FS provides a cash payment (up to 25%) to equalize values in a land exchange.[28]

In addition to this LA account, appropriations laws provide funding for two smaller land acquisition accounts. These two appropriations—one for land acquisitions under special acts and one to complete land exchanges—are included in the "Other" account, described below.

Other

In addition to the larger accounts described above, the FS receives discretionary appropriations to several relatively small accounts, listed below. These accounts are combined into an "Other" category for this report.

- **Acquisition of Land for National Forests, Special Acts.** These funds are used to acquire lands in specified national forests in Nevada, Utah, California, and Arkansas, as authorized under various authorities (or *special acts*).
- **Acquisition of Lands to Complete Land Exchanges.** These funds provide for the acquisition of lands with funds collected from the exchange or sale of national forest lands, as authorized under various authorities.

[25] 54 U.S.C. §§200301 et seq. For more information on the Land and Water Conservation Fund (LWCF) and funding for the Forest Legacy Program, see CRS Report R44121, *Land and Water Conservation Fund: Appropriations for "Other Purposes"*, by Carol Hardy Vincent.

[26] For more information on FS land acquisition, see CRS Report RL34273, *Federal Land Ownership: Acquisition and Disposal Authorities*, coordinated by Carol Hardy Vincent.

[27] 54 U.S.C. §§200301 et seq. For more information on the LWCF, see CRS Report RL33531, *Land and Water Conservation Fund: Overview, Funding History, and Issues*, by Carol Hardy Vincent.

[28] 43 U.S.C. §1716.

- **The Range Betterment Fund**. Appropriations from this fund are derived from receipts from grazing permit fees on FS lands.[29] Funds are to be used for range rehabilitation, protection, and improvement projects.
- **Gifts, Donations, and Bequests for Research.** Appropriations from this account are derived from gifts, donations, and bequests received from outside sources to establish or operate any forest and rangeland research facility or program.[30]
- **Management of National Forest Lands for Subsistence Uses.** These funds are used to fulfil the FS's obligation to provide a subsistence priority to rural Alaskans to harvest fish and wildlife on federal lands.[31]
- **Communication Site Management.** In FY2020, funds were provided for administering special-use authorizations for communication sites on NFS lands.[32] The funds are derived from offsetting collections from the fees charged to process and monitor communication site applications.

Supplemental Discretionary Appropriations

In addition to regular discretionary appropriations, at times Congress has provided the FS with additional funds, generally referred to as *supplemental appropriations*. These funds often—though not always—are provided in an appropriations law enacted after the regular annual law. For instance, Division B of the CARES Act provided supplemental appropriations for the FS for FY2020,[33] after enactment of the regular appropriations law for that year (Division D of the Further Consolidated Appropriations Act, 2020).[34] In some cases, however, funds were provided in the regular annual appropriations law but designated as "additional." For example, Division E of the Further Consolidated Appropriations Act, 2019, included $500.0 million in "additional" funds for the FS for FY2019 as part of the agency's annual appropriation.[35] Later, Title VII of the Additional Supplemental Appropriations for Disaster Relief Act, 2019, provided additional supplemental appropriations for the FS for FY2019.[36] Supplemental funds are provided frequently to respond to disasters or to replenish funds for wildland fire management (see the "Fire Borrowing" section for more information), and they have been appropriated to several different FS discretionary accounts. The supplemental appropriations contribute to the annual fluctuation in FS discretionary funding levels (see **Figure 3**).

Congress sometimes has designated FS supplemental appropriations as being of an "emergency" nature (referred to as *emergency supplemental appropriations* in this report). Emergency funding is not subject to certain procedural and statutory limits on discretionary spending.[37] However, not all FS supplemental appropriations have received the emergency designation. For example, the supplemental appropriations provided in FY2013 and FY2014 were not designated as emergency,

[29] 43 U.S.C. §1751. For more information on livestock grazing fees on FS lands, see CRS Report RS21232, *Grazing Fees: Overview and Issues*, by Carol Hardy Vincent.

[30] 16 U.S.C. §1643(b).

[31] 16 U.S.C. §§3111-3126.

[32] P.L. 115-331, §8705, as amended by P.L. 116-94, Division D, §416.

[33] CARES Act (P.L. 116-136).

[34] The Further Consolidated Appropriations Act, 2020 (P.L. 116-94). In some cases, the same law has contained regular and supplemental appropriations for FS. See, for example, P.L. 108-447, Division E, Title IV.

[35] Further Consolidated Appropriations Act, 2019 (P.L. 116-6).

[36] Additional Supplemental Appropriations for Disaster Relief Act, 2019 (P.L. 116-20).

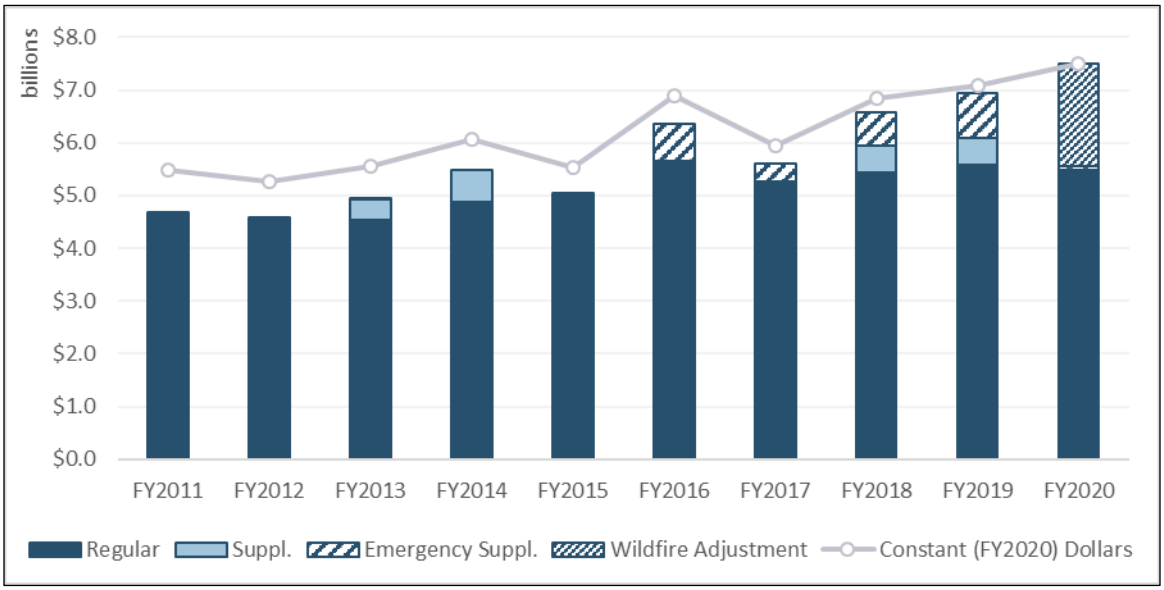
[37] 2 U.S.C. §901(b)(2)(A)(i).

and thus they were subject to budget enforcement. In some cases, the emergency designation has meant a lower budgetary score for a total appropriation that is higher in nominal dollars than another total appropriation. For instance, the FS received discretionary appropriations for FY2014 of $5.48 billion and for FY2017 of $5.60 billion (in nominal dollars). These totals included supplemental appropriations of $600.0 million in FY2014 and $342.0 million in FY2017. The FY2014 supplemental funding was not emergency-designated, but the FY2017 supplemental funding was emergency-designated. Thus, the budgetary score of $5.25 billion for FY2017 was lower than the budgetary score of $5.48 billion for FY2014.

Funds provided pursuant to the wildfire adjustment are not emergency-designated, but they are treated similarly in terms of budgetary scoring, albeit under a different budgetary mechanism. Thus, although the total discretionary appropriation for FY2020 was $7.50 billion, the budgetary score was $5.48 billion. This is because the $1.95 billion wildfire adjustment and $0.07 billion in emergency supplemental appropriations were not counted toward the discretionary spending limit for that year.

Figure 3. FS Regular and Supplemental Discretionary Appropriations, FY2011-FY2020

(billions of dollars)



Sources: Prepared by CRS using data derived from annual appropriations acts, supplemental appropriations acts, committee reports, explanatory statements, and detailed funding tables prepared by the House and Senate Committees on Appropriations.

Notes: See footnote 5 for additional information about this figure. Suppl. = supplemental. FY2020 discretionary appropriations figures may change if additional appropriations are enacted for the fiscal year.

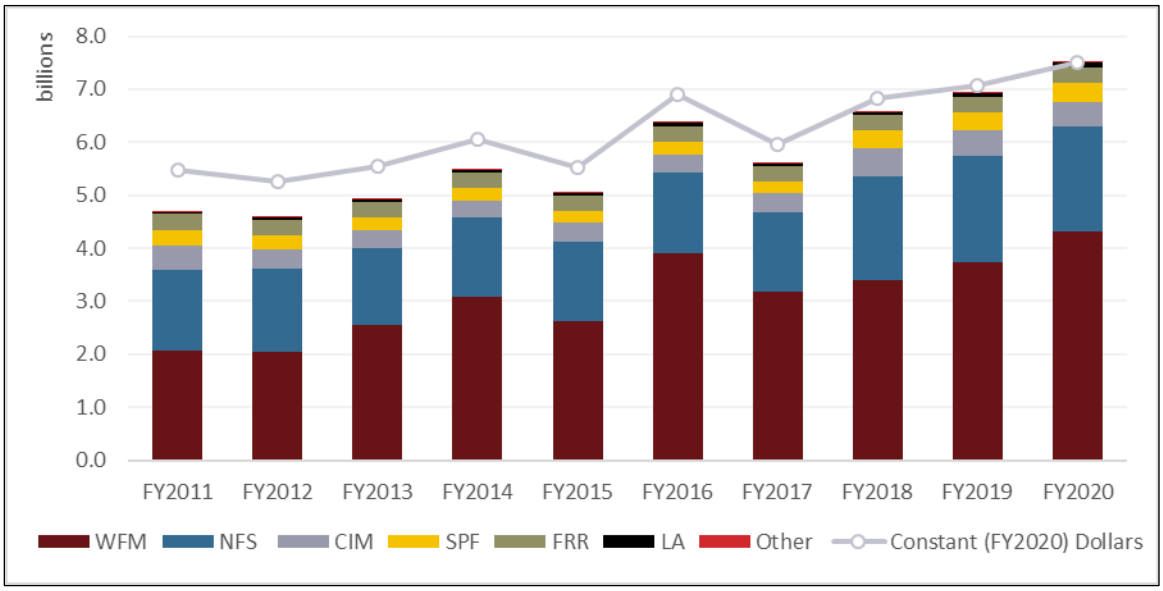
Discretionary Appropriations Data and Trends

As discussed, FS discretionary appropriations fluctuated annually but generally increased over the 10-year period from FY2011 to FY2020. The annual fluctuations were driven in part by supplemental appropriations, which were provided in 7 of the 10 fiscal years (including the wildfire adjustment in FY2020). On average, the FS received $6.21 billion annually in

discretionary appropriations, in constant dollars, over the period in question.[38] The FS received the least discretionary funding in FY2012 and the most in FY2020, in both constant and nominal dollars. The FS received $7.50 billion in FY2020, an increase of 37% over the FY2011 appropriation in constant dollars.[39] **Table 3** shows account-level discretionary appropriations for each year over the past 10 fiscal years. (See also **Table A-1** in the appendix for a more detailed discretionary appropriations table, including amounts of supplemental and rescinded funding.)

Figure 4. FS Discretionary Appropriations by Account, FY2011-FY2020

(billions of dollars)



Sources: Prepared by CRS using data derived from annual appropriations acts, supplemental appropriations acts, committee reports, explanatory statements, and detailed funding tables prepared by the House and Senate Committees on Appropriations.

Notes: See footnote 5 for additional information about this figure. WFM = Wildland Fire Management; NFS = National Forest System; CIM = Capital Improvement and Maintenance; SPF = State and Private Forestry; FRR = Forest and Rangeland Research; LA = Land Acquisition; Other = several smaller accounts combined.

The majority of FS discretionary appropriations go to two accounts: WFM and NFS, as shown in **Figure 4** and **Figure 5**. Combined, these two accounts have received 82% of average annual appropriations since FY2011. The WFM account received 53% of average annual appropriations from FY2011 to FY2020, and it received more than 50% of total discretionary appropriations in all but two years. The WFM figures reflect supplemental appropriations. Notwithstanding the supplemental appropriations, however, WFM still received the largest portion of the FS's discretionary funding (44%) between FY2011 and FY2020.

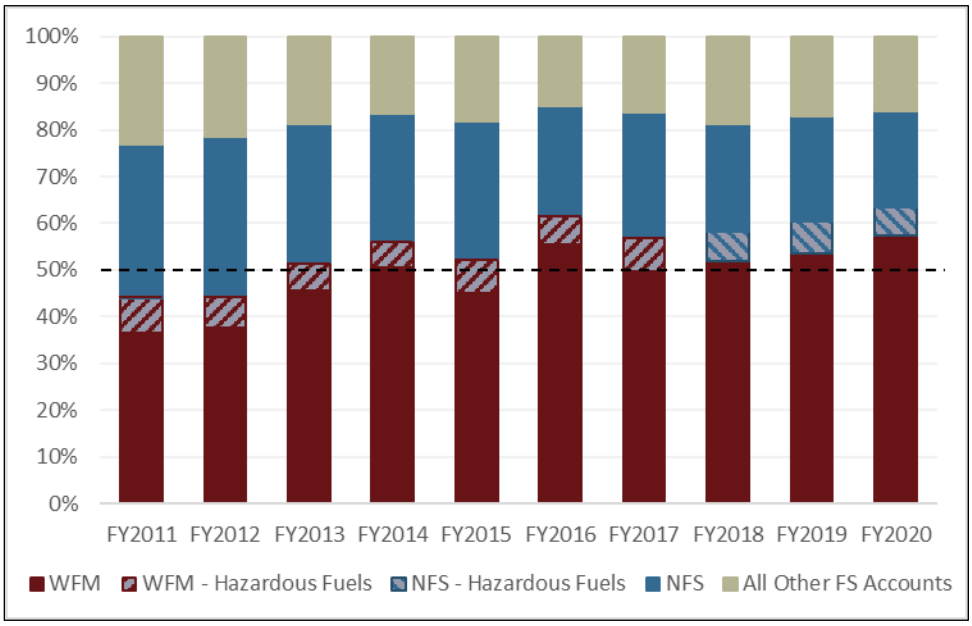
In some cases, fluctuations in funding distributions resulted in part from structural changes. For example, starting in FY2018, some programs that had been funded through the WFM account were transferred to other accounts. The largest of the transferred programs—Hazardous Fuels—was moved to the NFS account, and smaller programs were moved to the SPF and FRR accounts. Some of the fluctuation in funding distribution from FY2017 to FY2018 reflects these structural

[38] In nominal dollars, the FS received an average of $5.77 billion annually in discretionary appropriations between FY2011 and FY2020.

[39] In nominal dollars, the FS's FY2020 discretionary appropriation was a 60% increase over the FY2011 appropriation.

changes rather than a substantive change in program funding. **Figure 5** depicts the move of Hazardous Fuels from WFM to NFS.

Figure 5. Distribution of FS Discretionary Appropriations



Sources: Prepared by CRS using data derived from annual appropriations acts, supplemental appropriations acts, committee reports, explanatory statements, and detailed funding tables prepared by the House and Senate Committees on Appropriations.

Notes: See footnote 5 for additional information about this figure. WFM = Wildland Fire Management; NFS = National Forest System; All Other FS Accounts include appropriations to the other FS discretionary accounts, including Capital Improvement and Maintenance, State and Private Forestry, Forest and Rangeland Research, Land Acquisition, and several smaller accounts. Funding for the Hazardous Fuels program is included to illustrate the effect of its transfer from WFM to NFS on the distribution of funding between those accounts.

Table 3. FS Discretionary Appropriations by Account, FY2011-FY2020

(millions of dollars)

	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017[a]	FY2018	FY2019	FY2020
FRR	$306.6	$295.3	$279.9	$292.8	$296.0	$291.0	$288.5	$297.0	$301.0	$308.0
SPF	277.6	252.9	239.7	230.0	232.7	237.0	216.9	337.1	347.5	347.0
NFS	1,542.2	1,554.1	1,455.3	1,496.3	1,494.3	1,509.4	1,513.3	1,944.4	2,023.0	1,991.5
CIM	459.6	382.1	346.5	333.0	343.4	348.2	348.0	525.6	467.0	466.8
LA	32.9	52.5	49.8	43.5	47.5	63.4	54.4	64.3	72.6	76.9
WFM	2,058.5	2,050.2	2,547.7	3,077.3	2,636.4	3,909.3	3,175.4	3,406.8	3,725.3	4,307.6
Other[b]	7.5	7.1	5.7	6.7	6.0	6.0	6.0	5.7	5.1	6.4
Total	**4,685.0**	**4,594.3**	**4,924.5**	**5,479.6**	**5,056.2**	**6,364.3**	**5,596.3**	**6,580.9**	**6,941.4**	**7,504.2**
Constant (FY2020) $	***5,474.6***	***5,268.7***	***5,545.4***	***6,054.0***	***5,522.4***	***6,890.1***	***5,952.9***	***6,841.0***	***7,078.4***	***7,504.2***

Sources: Prepared by CRS using data derived from annual appropriations acts, supplemental appropriations acts, committee reports, explanatory statements, and detailed funding tables prepared by the House and Senate Committees on Appropriations.

Notes: Accounts are listed in the order in which they appear in appropriations laws. FRR = Forest and Rangeland Research; SPF = State and Private Forestry; NFS = National Forest System; CIM = Capital Improvement and Maintenance; LA = Land Acquisition; WFM = Wildland Fire Management, which also includes appropriations to FS's FLAME and wildfire adjustment accounts. See footnote 5 for additional information about this table. See **Table A-1** for a detailed table with account-level information on regular-enacted and supplemental appropriations and rescissions. Column totals may not add due to rounding.

a. The FY2017 total reflects a general rescission of $6.2 million.

b. "Other" reflects appropriations to several relatively small FS discretionary accounts, including for specified land acquisition activities; the Range Betterment Fund; gifts, donations, and bequests for research; management of national forest lands for subsistence use; and, in FY2020, communication site management.

Forest Service Mandatory Appropriations[40]

FS mandatory appropriations accounted for 11% of the FS's total annual appropriations on average from FY2011 through FY2020. Over that period, FS mandatory appropriations fluctuated annually, particularly over the second half of the decade, as shown in **Figure 6** and **Table 4**. The fluctuations were related in part to the expiration and reauthorization of a program funded through one FS mandatory account (Payments to States Funds). The following section includes a description of each FS mandatory account with FY2019 mandatory appropriations above $25 million (listed in decreasing order of appropriations). FS mandatory accounts with FY2019 mandatory appropriations below $25 million are grouped and listed together at the end of the section.

On average, the mandatory appropriation from FY2011 through FY2020 was $782.5 million in constant FY2020 dollars.[41] The FY2020 mandatory appropriation is estimated to be $692.3 million, below the 10-year average.[42]

The following section provides information on mandatory appropriations. It includes a description of each FS mandatory account. For each account, the following section also includes the amount of appropriations for FY2019, the most recent year for which final data are available. Data for FY2020 mandatory appropriations are estimates and are subject to revision, in part because many of the accounts are based on receipts or collections from throughout the fiscal year, which ended on September 30, 2020, and fiscal year totals have not been compiled to date.

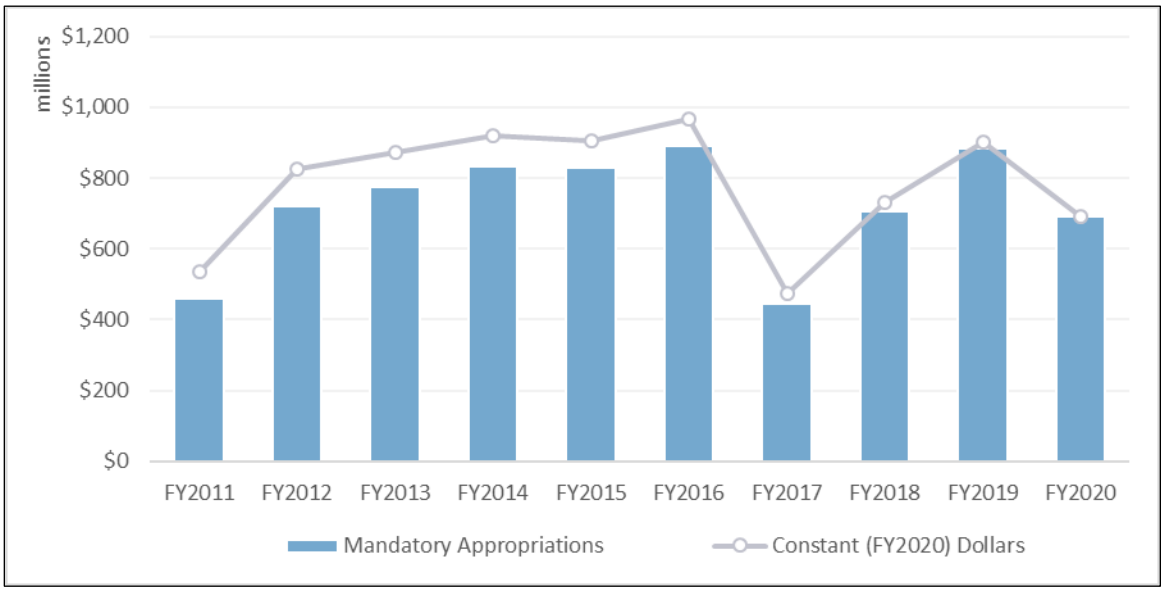
[40] For a discussion of the issues related to mandatory appropriations and data on FS FY2018 mandatory appropriations, see CRS Report R45994, *Federal Land Management Agencies' Mandatory Appropriations Accounts*, coordinated by Carol Hardy Vincent.

[41] In nominal dollars, the average mandatory appropriation was $723.3 million annually from FY2011 to FY2020.

[42] In nominal dollars, the FY2020 mandatory appropriation is an increase of 51% over the FY2011 mandatory appropriation.

Figure 6. FS Mandatory Appropriations, FY2011-FY2020

(millions of dollars)



Sources: Prepared by CRS using information from annual FS budget justifications.

Notes: See footnote 5 for additional information about this figure. FY2020 mandatory appropriations figures are estimates and are subject to revision.

Table 4. FS Mandatory Appropriations, FY2011-FY2020

(millions of dollars)

	Nominal Dollars	Constant (FY2020) Dollars
FY2011	$458.4	$535.6
FY2012	720.4	826.1
FY2013	775.1	872.8
FY2014	833.1	920.4
FY2015	830.4	907.0
FY2016	891.5	965.1
FY2017	443.8	472.1
FY2018	705.1	733.0
FY2019	883.2	900.7
FY2020	692.3	692.3
10-Year Average	723.3	782.5

Sources: Prepared by CRS using information from annual FS budget justifications.

Notes: See footnote 5 for additional information about this table. FY2020 mandatory appropriations figures are estimates and are subject to revision.

FY2019 Mandatory Appropriations Data

FY2019 mandatory appropriations for the FS were $883.2 million. This amount is 11% of the FS's total FY2019 appropriations ($7.83 billion). These mandatory appropriations were in about two dozen accounts.[43] Of those accounts, seven had mandatory appropriations each exceeding $25.0 million in FY2019, with the largest account containing $293.5 million. The remaining accounts had appropriations of less than $25 million each in FY2019; eight of those accounts had less than $1 million each, including two accounts with no new mandatory spending authority in FY2019. **Table 5** shows the FS mandatory appropriations for FY2019.

Agency receipts fund many of these accounts, although one is supplemented by the General Fund of the Treasury, as needed. In addition, import tariffs fund one account and license fees fund another. Almost all of the accounts support agency activities, though some are used to make revenue-sharing payments with states, local, or tribal governments.

Table 5. FS Mandatory Appropriations, by Account, FY2019

(in millions of dollars)

FS Account	FY2019
Accounts with $25.0 Million or More	
Payment to States Funds[a]	$293.5
Cooperative Work—Knutson-Vandenberg (K-V) Trust Fund	253.6
Recreation Fee Program, FS[b]	97.0
Cooperative Work—Other Trust Fund	89.5
Timber Salvage Sale Fund	45.8
Reforestation Trust Fund	30.0
Stewardship Contracting Fund	26.3
Accounts with Less Than $25.0 Million	
Operation and Maintenance of FS Quarters	10.1
Brush Disposal	9.4
Restoration of Forest Lands and Improvements	6.0
Land Between the Lakes Management and Trust Fund[c]	5.3
Cost Recovery (Land Uses)	5.0
Timber Sales Pipeline Restoration	3.0
Conveyance of Administrative Sites	2.7
Timber Purchaser Election Road Construction	2.0
Forest Botanical Products	1.5
Midewin National Tallgrass Prairie Rental Fees	0.7
Commercial Filming and Still Photography Land Use Fees	0.6
Organizational Camps Program	0.5

[43] In this report, four FS mandatory spending accounts have been combined into two accounts due to their similarity and relatively small size, as noted in **Table 5**. In addition, two FS mandatory accounts did not have new mandatory spending authority in FY2019, though one account had carryover from prior fiscal years.

FS Account	FY2019
Licensee Programs: Smokey Bear and Woodsy Owl[d]	0.5
FS Go Green Program	0.2
Site-Specific Lands Act	<0.1
Roads and Trails Fund	0
Quinault Special Management Area Fund	0
Total Mandatory Appropriations	**883.2**

Source: FS, *FY2021 Budget Justification*, February 2020, at https://www.fs.usda.gov/sites/default/files/2020-02/usfs-fy-2021-budget-justification.pdf.

Notes: Accounts are listed in decreasing order of FY2019 mandatory appropriations. The table does not reflect two accounts with no new funding in FY2019. Amounts in column may not sum to total shown due to rounding.

a. The Payment to States Funds account consists of several funds that are used to issue payments to specified state and local governments under several different authorities. The FS generally groups the funds together for reporting purposes. At times, the FS provides additional details about each fund and associated payment, but it did not do so for FY2019 in the *FY2021 Budget Justification*.

b. This total includes $25.3 million collected by the FS from recreation.gov and used for administration of this reservation service.

c. These are two separate accounts but were combined for this table. The Land Between the Lakes Management permanent appropriation had $5.2 million in mandatory appropriations for FY2019. The Land Between the Lakes Trust Fund had $0.1 million in mandatory appropriations for FY2019.

d. These are two separate accounts but were combined for this table. The Smokey Bear Licensee Program had $0.4 million in mandatory appropriations for FY2019, and the Woodsy Owl Licensee Program had <$0.1 million in mandatory appropriations for FY2019.

Mandatory Accounts[44]

The following section includes a description of each FS mandatory account with FY2019 mandatory appropriations above $25 million (listed in decreasing order of appropriations). FS mandatory accounts with FY2019 mandatory appropriations below $25 million are grouped and listed together at the end of the section.

Payment to States Funds

Payment to States Funds provide compensation or revenue-sharing payments to specified state and local governments.[45] The payments are required by different laws with varying (but sometimes related) purposes and disbursement formulas, as summarized below. The funds generally consist of receipts from sales, leases, rentals, or other fees for using NFS lands or resources (e.g., timber sales, certain recreation fees, and communication site leases).

- **25% Revenue-Sharing Payments**.[46] The Act of May 23, 1908, requires states to receive annual payments of 25% of the average gross revenue generated over the previous seven years on the national forests in the state, for use on roads and

[44] Accounts in this section are described in decreasing order of funding.

[45] In most cases, the payments are made to states but the states do not retain any of the funds. The states pass the funds to the specified local government entities (i.e., counties, townships, and others). In some cases, the payments may be made directly to the local government entity.

[46] This program is sometimes referred to as *Payments to States*.

schools in the counties containing those lands.[47] Funded through receipts, the payment is made to the state after the end of the fiscal year. The state cannot retain any of the funds but allocates the payment to the counties based on the area of national forest land in each county.

- **SRS Payments**. The Secure Rural Schools and Community Self-Determination Act of 2000 (SRS) authorized an optional, alternative payment to the FS 25% revenue-sharing payments.[48] The payment amount is determined by a formula based in part on historical revenue payments that declines overall by 5% annually. Similar to the 25% revenue-sharing payments, the payment is made after the end of the fiscal year and the bulk of the payment is to be used for roads and schools in the counties containing national forests. The FS may retain a portion of the payment for use on specified projects. Funding for the payment comes first from receipts and, if necessary, is supplemented through transfers from the General Fund of the Treasury. The original authorization for SRS payments expired at the end of FY2006, but Congress reauthorized the payments several times (through various laws) and payments were made annually from FY2001 through FY2016. The authorization expired for the FY2016 SRS payment, and counties received the 25% revenue-sharing payment for one year, in FY2017. Congress then reauthorized the SRS payments for four years (FY2017 through FY2020).[49] Because SRS payments are disbursed after the fiscal year ends, the FY2019 payment was made in FY2020 and the FY2020 payment is set to be made in FY2021.
- **National Grassland Fund Payments**. These payments are authorized by the Bankhead-Jones Farm Tenant Act, which requires payments of 25% of *net* (rather than gross) receipts directly to the counties for roads and schools in the counties where the national grasslands are located.[50] These payments are sometimes referred to as *Payments to Counties*, because the payment is made directly to the counties and allocation is based on the national grassland acreage in each county.
- **Payments to Minnesota Counties**. Enacted in 1948, this program pays three northern Minnesota counties 0.75% of the appraised value of the land, without restrictions on using the funds.[51]

The funding level in the Payments to States Funds account varies annually, depending on fluctuations in revenue from the NFS and whether SRS is authorized. For example, over the 10 years from FY2011 to FY2020, annual mandatory appropriations averaged $270.5 million, in nominal dollars. The FY2017 appropriation ($73.1 million, nominal dollars) was much lower than the annual average. This low figure occurred primarily because of the expiration of SRS

[47] 16 U.S.C. §500.

[48] 16 U.S.C. §§7101-7153. The Secure Rural Schools and Community Self-Determination Act of 2000 (SRS; P.L. 106-393) also authorized payments for certain lands managed by Bureau of Land Management. For more information on the SRS program, see CRS Report R41303, *The Secure Rural Schools and Community Self-Determination Act: Background and Issues*, by Katie Hoover.

[49] P.L. 115-141, Division O, §§401-402, and P.L. 116-94, Division H, Title III.

[50] 7 U.S.C. §1012.

[51] Thye-Blatnik Act of June 22, 1948 (16 U.S.C. §577g). Also known as the Superior National Forest Land Consolidation Act.

payments for that year. SRS payments generally are higher than 25% payments and often require supplemental funding from the General Fund of the Treasury.

Cooperative Work—Knutson-Vandenberg Trust Fund

The Knutson-Vandenberg (K-V) Trust Fund was established by the Act of June 6, 1930, and is funded through revenue generated by timber sales.[52] The FS determines the amount collected on each sale, which can be up to 100% of receipts from the sale. The fund is used for two purposes. First, the fund is used on the site of the timber sale to reforest and improve timber stands or to mitigate and enhance non-timber resource values. Second, unobligated balances from the fund may be used for specified land management activities within the same FS region in which the timber sale occurred.[53] Because the deposits are determined on a sale-by-sale basis, the balance in the fund varies from year to year.

Recreation Fee Program, Forest Service

The FS charges and collects recreational fees under several programs and deposits those funds into the Recreation Fees account to be used for specified purposes. Under the Federal Lands Recreation Enhancement Act (FLREA), the FS is one of five federal agencies authorized to charge, collect, and retain fees for specified recreational activities on federal lands.[54] FLREA directs that at least 80% of the fees collected from the FS are to be available without further appropriation for use at the site where they were collected. The FS typically uses the money for visitor services, law enforcement, and other purposes authorized under FLREA.

In addition to its FLREA authorization, the FS is authorized to collect and retain fees at two specific sites: Grey Towers National Historic Site and the Shasta-Trinity National Recreation Area (NRA).[55] The FS is authorized to use the fees collected at the Grey Towers National Historic Site for program support and administration. The agency may use the fees collected at the Shasta-Trinity NRA for the same purposes as FLREA, as well as for direct operating or capital costs associated with the issuance of a marina permit. The FS also administers the multiagency National Recreation Reservation Service program, which collects reservation fees for those recreational facilities on federal lands that allow reservations. The FS is responsible for collecting the fees and issuing pass-through payments to other agencies.

Appropriations to this fund vary depending on fee rates, the number of locations charging fees, and the number of visitors to FS lands.

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[52] 16 U.S.C. §576. For more information on federal timber sales, see CRS Report R45688, *Timber Harvesting on Federal Lands*, by Anne A. Riddle.

[53] In the FY2006 Interior Appropriations Act (P.L. 109-54 §412), Congress authorized the use of Knutson-Vandenberg funds for "watershed restoration, wildlife habitat improvement, control of insects, diseases, and noxious weeds, community protection activities, and the maintenance of forests roads within the Forest Service region in which the timber sale occurred."

[54] 16 U.S.C. §§6801-6814. The other agencies are the Bureau of Land Management, Fish and Wildlife Service, National Park Service, and Bureau of Reclamation. For more information, see CRS In Focus IF10151, *Federal Lands Recreation Enhancement Act: Overview and Issues*, by Carol Hardy Vincent.

[55] The authority to charge, collect, and retain fees at the Grey Towers National Historic Site was provided in the Consolidated Appropriations Act, 2005 (P.L. 108-447 §348). The authority to charge, collect, and retain fees from marina special use permits at Shasta-Trinity National Recreation Area was first provided through FY2014 by the Consolidated Appropriations Act, 2008 (P.L. 110-161 §422), and was extended through FY2019 by the Consolidated Appropriations Act, 2014 (P.L. 113-76).

Cooperative Work—Other Trust Fund

This trust fund collects deposits from cooperators and partners for use on NFS lands or to fund research programs.[56] The deposits may be made under an assortment of instruments, including cooperative agreements, permits, or contracts, and with a variety of partners, for services involving any aspect of forestry ranging from timber measurement to fire protection, among others. These services vary widely in scope and duration, and the associated deposits also vary widely, commensurate with the scale of those services. The deposits may be made pursuant to a specific agreement or project, or they may include funds pooled from multiple cooperators for later spending on related projects. The amount of deposits is specified in each instrument.

Because the fund consists of deposits under many individual cooperative agreements or other instruments, the funding level varies considerably from year to year.

Timber Salvage Sale Fund

The Timber Salvage Sale Fund is funded through receipts from timber sales (or portions of sales) designated as salvage by the FS, and its funds may be used to prepare, sell, and administer other salvage sales.[57] Salvage sales involve the timely removal of insect-infested, dead, damaged, or down trees that are commercially usable to capture some of the economic value of the timber resource before it deteriorates or to remove the associated trees for stand improvement. The fund may be used for timber sales with any salvage component.[58]

Appropriations to this fund vary from year to year, based on factors that influence tree mortality (e.g., catastrophic wildfires, insect infestations) and on market fluctuations for the demand and price of the harvested timber.

Reforestation Trust Fund

The Reforestation Trust Fund was created in 1980 to eliminate the backlog of reforestation and timber stand improvement work on NFS lands.[59] Deposits to this account come from tariffs on specified imported wood products, up to $30.0 million annually.[60] Funds may be used for a range of activities related to reforestation (e.g., site preparation for natural regeneration, seeding, or tree planting) and to improve timber stands (e.g., removal of vegetation to reduce competition, fertilization). Funding generally has been at or around the maximum of $30.0 million annually.

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[56] This fund was established pursuant to the Act of June 30, 1914 (16 U.S.C. §498), and expanded substantially in the National Forest Roads and Trails Act (16 U.S.C. §537).

[57] The Timber Salvage Sale Fund was established by §14(h) of the National Forest Management Act of 1976 (16 U.S.C. §472a(h)).

[58] Sales with a salvage component may use funds derived from the Timber Salvage Sale Fund in proportion to the size of the salvage component.

[59] Recreational Boating Safety and Facilities Improvement Act of 1980 (16 U.S.C. §1606a). The fund was to be terminated at the end of FY1984 and any remaining funds were to be transferred to the states for reforesting nonfederal lands. Those provisions were repealed, however, which effectively extended the fund indefinitely. The termination was repealed by §422 the Surface Transportation Assistance Act of 1982 (P.L. 97-424). The fund transfer was repealed by an unnumbered provision under the heading "National Forest System" in the Department of the Interior and Related Agencies Appropriations Act, 1986, in P.L. 99-190.

[60] The deposits come from tariffs on specified subheadings primarily within Chapter 44 of the *Harmonized Tariff Schedule of the United States*, available at https://hts.usitc.gov/current. As shown in this source, from FY2014 through FY2018, average estimated duties collected for the specified products were $127.4 million annually.

Stewardship Contracting Fund

Congress authorized the FS to combine timber sale contracts and land restoration services contracts into *stewardship contracts*.[61] Doing so allows the FS to retain and use the revenue generated from timber sales to offset the cost of specified restoration work on NFS lands. The FS is authorized to retain any receipts in excess of the cost of the restoration work in its Stewardship Contracting Fund and to use those funds on future stewardship contracts. Funding varies based on the extent to which receipts are in excess of costs.

FS Mandatory Accounts with Less Than $25.0 Million in FY2019

FS had several additional accounts with mandatory appropriations of less than $25.0 million each in FY2019:

- *Operation and Maintenance of Forest Service Quarters.* This account allows the agency to collect rent from employees who use government-owned housing and to use the funds to maintain and repair the structures.[62]
- *Brush Disposal.* This account receives money from timber purchasers. The fund is used on timber sale sites to dispose of treetops, limbs, and other debris from timber cutting; reduce fire and insect hazards; assist reforestation; and conduct related activities. The FS identifies the amount required to cover the costs of those activities for each timber sale.[63]
- *Restoration of Forest Lands and Improvements.* This account is funded through recoveries from judgements, settlements, bond forfeitures, and related actions from permittees or timber purchasers who fail to complete the required work. The funds are used to complete the work or repair any associated damage.
- *Land Between the Lakes Management and Trust Fund.* This account consists of two separate accounts related to the management of the Land Between the Lakes NRA.[64] The accounts are funded primarily through charges, user fees, and receipts generated on the NRA. The funds are available for NRA management.
- *Cost Recovery (Land Uses).* The FS is authorized to collect and retain fees to cover the costs of processing and monitoring certain special-use authorizations for the use and occupancy of NFS lands.[65] The processing and monitoring fees are based on the estimated number of hours it will take the FS to process the application (or renew the authorization) and monitor the activity to ensure compliance with the authorization. The rates are updated annually to adjust for inflation. Funding varies based on the number and type of special-use authorizations.

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[61] 16 U.S.C. §6591c. Stewardship contracting was first authorized on a pilot basis in FY1999 (P.L. 105-277) and was extended and expanded several times before being made permanent in 2014. The authority is also available to the Bureau of Land Management. For more information on stewardship contracts, see CRS In Focus IF11179, *Stewardship End Result Contracting: Forest Service and Bureau of Land Management*, by Anne A. Riddle.

[62] 5 U.S.C. §5911.

[63] Act of August 11, 1916 (16 U.S.C. §490).

[64] Land Between the Lakes Protection Act (P.L. 105-277, 16 U.S.C. §460lll).

[65] 16 U.S.C. §497e. The authority originally was provided in §331 of Appendix C—H.R. 3423, enacted in §1000(a)(3) of Division B of the Consolidated Appropriations Act, 2000 (P.L. 106-113). It was made permanent by §425 of Division G of the Consolidated Appropriations Act, 2014 (P.L. 113-76).

- *Timber Sales Pipeline Restoration.* This account is funded through the federal share of receipts from certain canceled-but-reinstated timber sales.[66] Up to 75% of the receipts from these sales may be used to prepare additional sales, and the other 25% of the receipts are to be used for recreation projects on FS land.
- *Conveyance of Administrative Sites.* This account is funded through receipts from the conveyance of unneeded administrative sites and may be used for building maintenance, rehabilitation, and construction.[67]
- *Timber Purchaser Election Road Construction.* This account is funded through deposits from timber purchasers that elect to have the FS conduct any required road construction work related to the timber sale. Funds are used to pay for the road construction costs.
- *Forest Botanical Products.* This account is funded through receipts generated from the sale of forest botanical products (e.g., bark, mushrooms, wildflowers). The funds are available for program administration.
- *Midewin National Tallgrass Prairie Rental Fees.* This account is funded through user fees, rental fees, and facilities or equipment sales from the Midewin National Tallgrass Prairie.[68] Funds may be used for compensation payments to the state and local government, restoration and improvement projects, and program administration.
- *Commercial Filming and Still Photography Land Use Fees.* This account is funded through land use fees for commercial filming or photography. The funds may be used for program administration.
- *Organizational Camps Program.* This account is funded through land use fees for organizational camp programs. The funds may be used for program administration and other specified purposes.
- *Licensee Programs: Smokey Bear and Woodsy Owl.* This account consists of two separate accounts related to licensee programs. These accounts are funded through licensee royalty fees, and the funds are used to support nationwide initiatives related to wildfire prevention and environmental conservation.
- *FS Go Green Program*. This account is funded through revenue generated from recycling or other waste reduction or prevention programs. Its funds are used to implement other recycling, waste reduction, or prevention programs.
- *Site-Specific Lands Act*. This account is funded through receipts collected from land sales pursuant to special acts enacted by Congress. The funds are used for

[66] 16 U.S.C. §1611 note. These timber sales originally were offered or awarded under §318 of the FY1990 Interior appropriations act (P.L. 101-381) but were halted in 1992, after the marbled murrelet was listed as a threatened species under the Endangered Species Act (P.L. 93-205, 87 Stat. 884. 16 U.S.C. §§1531-1544). The FS was directed to reinstate the sales by the 1995 Emergency Supplemental Appropriations and Rescissions Act (P.L. 104-19, §2001(k)). This provision, as well as the other provisions in §2001, was commonly referred to as the *salvage timber rider* around the time of enactment. The Bureau of Land Management also operates a Timber Sales Pipeline Restoration Fund.

[67] Forest Service Facility Realignment and Enhancement Act (FREA) of 2005 (P.L. 109-54, 16 U.S.C. §580d note). The authority originally was authorized through September 30, 2006, but has been extended through September 30, 2020, through several reauthorizations. Prior to the enactment of FREA, the authority was provided on a pilot basis in P.L. 107-63 §329.

[68] Illinois Land Conservation Act of 1995 (P.L. 104-106 Title XXIX, 16 U.S.C. §1609 note).

land or facility improvements within the same national forest or state, or as otherwise specified.

In addition, the FS had two accounts with no new budget authority in FY2019:

- *Roads and Trails Fund*.[69] This account is funded through 10% of the receipts generated from specified NFS uses and activities. The funds may be used for construction and maintenance activities on the roads and trails in the national forests. Annually since FY2008, appropriations laws have directed these funds to be transferred to the General Fund of the Treasury.
- *Quinault Special Management Area Fund*. This account is funded through receipts generated on the Quinault Special Management Area in the Olympic National Forest. The funds are used for program administration and to share revenues with the Quinault Tribe and the State of Washington.[70] There were no mandatory appropriations in FY2019, though the account had funds carried over from prior fiscal years.[71]

Issues

Congress considers the appropriate level of funding for FS accounts and programs through the annual discretionary appropriations process and through the enactment, amendment, reauthorization, or expiration of statutes providing for mandatory spending. FS appropriations also raise several related policy issues for Congress. Congressional attention has centered on three of these issues—fire borrowing, budget administration, and account restructuring. These issues are discussed below.

Fire Borrowing

Overall appropriations to the FS for wildfire-related activities have increased considerably since the 1990s. A significant portion of that increase is related to rising suppression costs, even during years of relatively mild wildfire activity, although the costs vary annually and are difficult to predict. Through various actions and mechanisms, Congress has addressed concerns about the cost of WFM generally and suppression activities specifically, as discussed below.

Due to the emergency nature of fire control activities, appropriations laws provide the FS authority to transfer money out of other discretionary accounts if suppression funds become depleted; this is often referred to as *fire borrowing*.[72] When such transfers have occurred, Congress typically has enacted supplemental appropriations to repay the transferred funds and/or to replenish the agency's wildfire accounts, though sometimes these funds have been provided in subsequent fiscal years. Congress sometimes—but not always—has provided these supplemental funds outside of discretionary budget constraints. In other years, the supplemental funding was

[69] 16 U.S.C. §501.

[70] P.L. 100-638.

[71] FS, *FY2021 Budget Justification*, February 2020, at https://www.fs.usda.gov/sites/default/files/2020-02/usfs-fy-2021-budget-justification.pdf, p. 107.

[72] The transfer authority is granted annually through language in the administrative provisions section for the FS in the Interior, Environment, and Related Agencies appropriations acts.

subject to discretionary budget constraints and thus could be considered as having "competed" with other programs funded through the Interior appropriations bill.

The authority to access additional funds for suppression operations provides the FS flexibility to respond quickly in time-sensitive emergency situations. However, critics contend the authority is too broad and could provide little incentive to manage suppression costs.[73] The FS—and the Government Accountability Office (GAO)—also have asserted that fire borrowing is disruptive to the FS's non-fire operations and hinders the agency's ability to carry out its statutory missions.[74] According to the FS, borrowing from other program accounts—even when repaid in subsequent appropriations—creates uncertainty in the availability of funds and affects program implementation. In addition, some programs are time sensitive (e.g., land sales) and may suffer adverse impacts (e.g., changing land prices) if and when delayed by fire transfers, according to GAO.[75]

Some Members of Congress also have expressed concern about the impact of fire borrowing on other FS activities and about the increasing portion of the FS budget used for suppression. The FLAME account was intended in part to address fire borrowing impacts.[76] In establishing FLAME, the conferees on the FY2010 Interior appropriations bill stated their intent that the funding in the FLAME account, together with appropriations to the WFM account, should fully fund anticipated wildfire suppression needs and prevent future borrowing of funds from non-fire programs.[77] In practice, though the FLAME account created an additional account for suppression operations, fire borrowing still occurred during the years the FLAME account was active (FY2010-FY218).

The wildfire adjustment also is intended to address fire borrowing impacts, and it is an additional account for suppression operations. The wildfire adjustment, however, allows additional funding for wildfire suppression without needing to enact supplemental appropriations or borrow from, then replenish, other accounts. As noted, under the wildfire adjustment, any additional funding that Congress elects to appropriate over the FY2015 baseline essentially would not be subject to discretionary spending limits, up to the specified maximum.[78] However, because the statutory limits for discretionary spending are in effect only until FY2021, the wildfire adjustment would no longer apply if no new limits were enacted. If new limits are statutorily established for any year between FY2022 and FY2027, then the wildfire adjustment will remain applicable.

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[73] National Academy of Public Administration, *Wildfire Suppression: Strategies for Containing Costs*, September 2002.

[74] See for example, U.S. Government Accountability Office (GAO), *Wildfire Suppression: Funding Transfers Cause Project Cancellations and Delays, Strained Relationships, and Management Disruptions*, GAO-04-612, June 2004; testimony of FS Chief Tom Tidwell, in U.S. Congress, Senate Committee on Energy and Natural Resources, *Hearing to Receive Testimony on the Federal Government's Role in Wildfire Management, the Impact of Fires on Communities, and Potential Improvements to Be Made in Fire Operations*, 114th Cong., 1st sess., May 5, 2015; and FS, *Fire Transfer Impact by State*, June 9, 2014, at http://www.fs.fed.us/publications/forest-service-fire-transfer-state-impacts.pdf.

[75] GAO-04-612.

[76] U.S. Congress, *Department of the Interior, Environment, and Related Agencies Appropriations Acts, 2010*, 111th Cong., 1st sess., October 28, 2009, H.Rept. 111-316, p.104.

[77] H.Rept. 111-316, p. 104.

[78] For more information on budgetary adjustments, see CRS Report R45778, *Exceptions to the Budget Control Act's Discretionary Spending Limits*, by Megan S. Lynch.

Budget Administration

A 2018 GAO report identified several issues with the FS's administrative controls regarding appropriations and budget management.[79] Among other findings, GAO determined the FS did not have adequate processes or controls to ensure appropriated amounts were used as designated, unobligated no-year appropriations were reviewed for continued need, or fire borrowing transfers into the WFM account were implemented correctly. According to GAO, these weaknesses could lead to the FS submitting budget requests to Congress based on inadequate information. GAO generally recommended the FS develop or update policies to address these areas.

In FY2017—prior to publication of the 2018 GAO report—Congress began including language and directives in annual appropriations laws intended to "increase transparency and confidence in the [FS's] management of its programs and activities."[80] These directives included requiring the FS to submit quarterly balance reports for all discretionary and mandatory accounts and directing the FS to centralize, standardize, and improve the budgeting, accounting, procurement, and financial management practices and processes across FS regions and programs.[81] Congress also placed fiscal-year limitations on the appropriations to most FS accounts; previously, Congress had provided appropriations to most FS accounts as no-year funds. Congress directly responded to the GAO report in FY2018 and continued to include language and directives intended to increase transparency and improve the FS's budget administration in appropriations laws in subsequent fiscal years.[82]

The Administration requested a budgetary restructuring in FY2020 in part to respond to the concerns raised by Congress and the issues identified by GAO.[83] The proposal was to establish a FS general management appropriations account.[84] This account would have replaced the FS's practice of using cost pools from each program account to pay for certain fixed costs, overhead, and administrative expenses. The proposal also would have established new salary and expense budget line items within several FS accounts and programs in an effort to provide more transparency for program funding. This proposal is discussed further in the following "Account Restructuring" section.

Account Restructuring

The FS's account structure has changed over time, including during the period from FY2011 through FY2020. The programs through which certain activities have been funded have varied over the years. Additional accounts and programs have been created; others have been combined or eliminated. Some structural changes already have been enacted for FY2021, with the potential

[79] GAO, *Forest Service: Improvements Need in Internal Controls over Budget Execution Process*, GAO-18-56, January 31, 2018, at https://www.gao.gov/products/GAO-18-56. Hereinafter referred to as GAO-18-56.

[80] U.S. Congress, House Committee on Appropriations, *Consolidated Appropriations Act, 2017*, committee print, prepared by Legislative Text and Explanatory Statement for P.L. 115-31, 115th Cong., 1st sess., H.Prt. 25-289 (Washington: GPO, 2017), p. 1129.

[81] The quarterly reports are available on the FS Budget website, under "Appropriations-Related Questions from Congress," at https://www.fs.usda.gov/about-agency/budget-performance.

[82] Explanatory Statement Accompanying Consolidated Appropriations Act, 2018, *Congressional Record*, vol. 164, No.50—Book II (March 22, 2018), p. H2625.

[83] FS, *FY2020 Budget Justification*, March 2019, p. 177, at https://www.fs.usda.gov/about-agency/budget-performance. Hereinafter cited as FS, *FY2020 Budget Justification.*

[84] FS, *FY2020 Budget Justification*, p. 177.

for more changes, as described below. These changes may improve congressional oversight moving forward but may make examining funding trends over time more challenging.

In response to congressional direction to improve FS accounting, budgeting, and management practices, the Administration requested a budgetary restructuring in FY2020.[85] In response to the request, both the House- and the Senate-passed versions of the FY2020 Interior appropriations bill sought to establish a Forest Service Operations (FSO) account and to provide new salary and expense budget line items within several FS accounts and programs. The FY2020 appropriations law directed the Secretary of Agriculture to establish an FSO account no later than October 1, 2020, and to submit a report to the House Appropriations Committee no later than November 1, 2020, detailing the account adjustments.[86] The act specified that the FSO account was to be used for base salary and expenses for general administrative and management support functions; costs of facility maintenance, repairs, and leases for buildings and sites; costs of utility and other business expenses; and costs of other administrative support functions. For FY2021, the FS request incorporated the FSO account and proposed additional changes.[87] For FY2021, the House Appropriations Committee indicated continued support for the restructuring but noted there was not sufficient information to implement the changes at the time of consideration of the FY2021 appropriations.[88]

In addition, Congress authorized new mandatory spending for the FS in the Great American Outdoors Act (GAOA).[89] Pursuant to the GAOA, funding that previously was provided through discretionary appropriations is set to be provided through mandatory appropriations starting in FY2021. For example, the GAOA made the LWCF mandatory spending; this change means programs that previously received appropriations from the LWCF (e.g., the Forest Legacy Program; programs under the LA account) will be considered mandatory spending starting in FY2021. In addition, the GAOA established the National Parks and Public Land Legacy Restoration Fund to address deferred-maintenance needs across several federal agencies, including the FS. The FS is set to receive 15% of the annual deposits to the fund (for FY2021-FY2025), which are derived from a portion of federal energy sales.

[85] FS, *FY2020 Budget Justification*, p. 177.

[86] P.L. 116-94, Division D, §435.

[87] FS, *FY2021 Budget Justification*, February 2020, p. 137, at https://www.fs.usda.gov/about-agency/budget-performance.

[88] U.S. Congress, House Committee on Appropriations, *Department of the Interior, Environment, and Related Agencies Appropriations Bill, 2021*, report to accompany H.R. 7612, 116th Cong., 2nd sess., July 14, 2020, H.Rept. 116-448, p. 112.

[89] For more information on the Great American Outdoors Act (GAOA, P.L. 116-152), see CRS In Focus IF11636, *The Great American Outdoors Act, P.L. 116-152*, by Carol Hardy Vincent, Laura B. Comay, and Bill Heniff Jr.

Appendix. Detailed Discretionary Appropriations Data

The following table details the discretionary appropriations provided to the Forest Service (FS) from FY2011 through FY2020. It generally distinguishes regular-enacted appropriations, supplemental appropriations, and enacted rescissions. In addition, the table details wildfire funding, including appropriations provided pursuant to the wildfire adjustment, and regular, supplemental, and rescinded appropriations for the Wildland Fire Management (WFM) and FLAME accounts.

Table A-1. Detailed Forest Service (FS) Discretionary Appropriations by Account, FY2011-FY2020

(millions of dollars)

	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017[a]	FY2018	FY2019	FY2020
FRR	$306.6	$295.3	$279.9	$292.8	$296.0	$291.0	$288.5	$297.0	$301.0	$308.0
Regular	*$306.6*	*$295.3*	*$279.9*	*$292.8*	*$296.0*	*$291.0*	*$288.5*	*$297.0*	*$300.0*	*$305.0*
Emerg. Suppl.	—	—	—	—	—	—	—	—	*$1.0*	*$3.0*
SPF	277.6	252.9	239.7	230.0	232.7	237.0	216.9	337.1	347.5	347.0
Regular	*277.6*	*252.9*	*239.7*	*230.0*	*232.7*	*237.0*	*228.9*	*335.5*	*337.0*	*347.0*
Emerg. Suppl.	—	—	—	—	—	—	—	*7.5*	*12.0*	—
Rescissions	—	—	—	—	—	—	*-12.0*	*-5.9*	*-1.5*	—
NFS	1,542.2	1,554.1	1,455.3	1,496.3	1,494.3	1,509.4	1,513.3	1,944.4	2,023.0	1,991.5
Regular	*1,542.2*	*1,554.1*	*1,455.3*	*1,496.3*	*1,494.3*	*1,509.4*	*1,513.3*	*1,923.8*	*1,938.0*	*1,957.5*
Emerg. Suppl.	—	—	—	—	—	—	—	*20.7*	*85.0*	*34.0*
CIM	459.6	382.1	346.5	333.0	343.4	348.2	348.0	525.6	467.0	466.8
Regular	*472.6*	*394.1*	*354.3*	*350.0*	*360.4*	*364.2*	*364.0*	*449.0*	*446.0*	*455.0*
Emerg. Suppl.	—	—	*4.2*	—	—	—	—	*91.6*	*36.0*	*26.8*
Deferral	*-13.0*	*-12.0*	*-12.0*	*-17.0*	*-17.0*	*-16.0*	*-16.0*	*-15.0*	*-15.0*	*-15.0*
LA	32.9	52.5	49.8	43.5	47.5	63.4	54.4	64.3	72.6	76.9
Regular	*32.9*	*52.5*	*49.8*	*43.5*	*47.5*	*63.4*	*54.4*	*64.3*	*72.6*	*78.9*
Rescissions	—	—	—	—	—	—	—	—	—	*-2.0*
WFM	2,058.5	2,050.2	2,547.7	3,077.3	2,636.4	3,909.3	3,175.4	3,406.8	3,725.3	4,307.6
WFM	2,168.0	1,974.9	1,868.8	2,162.3	2,333.3	2,386.3	2,833.4	2,380.3	2,505.0	2,350.6
Suppl.[b]	—	—	*379.9*	*600.0*	—	—	—	*500.0*	*500.0*	
Emerg. Suppl.[c]	—	—	—	—	—	*700.0*	—	*184.5*	*720.3*	*7.0*

	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017[a]	FY2018	FY2019	FY2020
Rescissions[d]	*-200.0*	*-240.0*	—	—	—	—	—	—	—	—
FLAME	290.4	315.4	299.0	315.0	303.1	823.0	342.0	—	—	—
Emerg. Suppl.[e]	—	—	—	—	—	—	—	*342.0*	—	—
Rescissions[f]	*-200.0*	—	—	—	—	—	—	—	—	—
WF Adj.	—	—	—	—	—	—	—	—	—	1,950.0
Other[g]	7.5	7.1	5.7	6.7	6.0	6.0	6.0	5.7	5.1	6.4
Total	**4,685.0**	**4,594.3**	**4,924.5**	**5,479.6**	**5,056.2**	**6,364.3**	**5,596.3**	**6,580.9**	**6,941.4**	**7,504.2**
Constant (FY2020) $	***5,474.6***	***5,268.7***	***5,545.4***	***6,054.0***	***5,522.4***	***6,890.1***	***5,952.9***	***6,841.0***	***7,078.4***	***7,504.2***

Sources: Prepared by the Congressional Research Service using data derived from annual appropriations acts, supplemental appropriations acts, committee reports, explanatory statements, and detailed funding tables prepared by the House and Senate Committees on Appropriations.

Notes: FRR = Forest and Rangeland Research; Regular = regular-enacted appropriations; Emerg. Suppl. = emergency-designated supplemental appropriations; SPF = State and Private Forestry; Rescissions = revocation of budgetary authority; NFS = National Forest System; CIM = Capital Improvement and Maintenance; LA = Land Acquisition; WFM = Wildland Fire Management; Suppl. = supplemental appropriations; FLAME = reserve account established pursuant to the Federal Land Assistance, Management, and Enhancement Act (P.L. 111-88, Division A, Title V, 43 U.S.C. §§1748a et seq.); WF Adj. = wildfire adjustment. See footnote 5 for additional information about this table. Column totals may not add due to rounding.

a. The FY2017 total reflects a rescission of $6.2 million, which was not allocated from a specific account.

b. The FY2018 and FY2019 figures reflect appropriations designated as "additional" but provided in the regular appropriations law for each fiscal year. The FY2013 and FY2014 figures reflect appropriations provided in a supplemental appropriations law enacted after the regular appropriations for each fiscal year. For all four fiscal years, the funds were not emergency-designated.

c. This row reflects emergency-designated supplemental appropriations provided to the WFM account.

d. This row reflects rescissions from the WFM account.

e. This row reflects emergency-designated supplemental appropriations provided to the FLAME account.

f. This row reflects rescissions from the FLAME account.

g. "Other" reflects appropriations to several relatively small FS discretionary accounts, including for specified land acquisition activities; the Range Betterment Fund; gifts, donations, and bequests for research; management of national forest lands for subsistence use; and, in FY2020, communication site management.

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