

2027 USDA EXPLANATORY NOTES – NATURAL RESOURCES CONSERVATION SERVICE

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PREFACE

This publication summarizes the fiscal year (FY) 2027 Budget for the U.S. Department of Agriculture (USDA). Throughout this publication any reference to the “Budget” is in regard to the 2027 Budget, unless otherwise noted. All references to years refer to fiscal year, except where specifically noted. The budgetary tables throughout this document show actual amounts for 2024 and 2025, Working Families Tax Cut Act; Agriculture, Rural Development, Food and Drug Administration, and Related Agency Appropriations Act, 2026; and the President’s Budget request for 2027. Amounts for 2026 enacted levels include: amounts such as Full-Time Equivalent levels, fleet levels, information technology investment levels, recovery levels, transfers in and out, balances available end of year, and obligation levels.

Throughout this publication, the Working Families Tax Cut Act is used to refer to the Public Law 119-21.

Pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985, sequestration is included in the numbers for mandatory programs in 2024, 2025, 2026 and 2027.

In tables throughout this document, amounts equal to zero (0) are displayed as dashes (-). Amounts less than 0.5 and greater than zero are rounded and shown as a zero (0). This display treatment is used to prevent the masking of small non-zero amounts that do not round up to one (1). Due to rounding, some tables may not sum exactly.

AGENCY-WIDE**PURPOSE STATEMENT**

The mission of the Natural Resources Conservation Service (NRCS) is “Helping People Help the Land.” The agency accomplishes this mission by providing products and services that enable people to be good stewards of the Nation’s soil, water, and related natural resources on non-Federal lands. The establishment of the Soil Conservation Service (SCS) marked the beginning of the Federal Government’s enduring commitment to assisting in the conservation of natural resources on private lands. Originally authorized by Congress in 1935, the agency was later renamed the Natural Resources Conservation Service in the Department of Agriculture Reorganization Act of 1994 (P.L. 103-354, 7 U.S.C. 6901 et seq.) to better reflect the broad scope of the agency’s mission. From the beginning, the agency brought a national focus to the emerging resource issues of the Dust Bowl era: prevention of wind and water erosion. Desperate to retain its productive soils, the Nation turned to SCS for technical guidance and advice on minimizing the impacts of erosion. Although the Dust Bowl has passed, the relationship between landowners and the agency remains.

Over time, the agency’s suite of programs expanded and NRCS provides leadership to address all resource concerns across all natural resources: soil, water, air, plants, and animals. NRCS supports the Nation’s communities by helping urban and rural agricultural landowners and producers, including Indian tribes, protect the natural resource base on their lands. Technical assistance provided to farmers, ranchers, and other private landowners supplies the knowledge and tools they need to conserve, maintain, and restore the natural resources on the lands they manage. Financial assistance partially offsets the cost to install conservation practices necessary to safeguard natural resources and improve wildlife habitat.

According to the National Resources Inventory (NRI), about 71 percent of the land in the United States is privately owned, making stewardship by private landowners and land managers critical to the health of our Nation’s agricultural economy. These are the people who make day-to-day decisions about natural resource use and management on non-Federal lands, and NRCS offers them technology, technical and financial assistance needed to benefit the resources, sustain productive lands, and maintain healthy ecosystems.

Science and technology are the critical foundation for effective conservation. NRCS experts from many disciplines come together to help landowners conserve natural resources in efficient, smart, and

sustainable ways. Whether developed in a laboratory or on the land, NRCS science and technology helps landowners make the right decisions for every natural resource concern.

NRCS's Conservation Delivery System provides services directly to the landowner or land manager in cooperation with conservation districts. Conservation districts are units of local government created by State law and exist in every county and territory of the United States. Conservation districts are responsible for providing guidance to the agency on local resource concerns and serving as the voice of the local community on resource issues. NRCS also works in partnership with State and local agencies, locally elected or appointed farmer committees, Federal agencies, tribal governments, and private sector organizations to encourage cooperation and facilitate leveraging of the financial and technical resources these groups can offer. By bringing together groups that have a common and vested interest in the local landscape, community, or watershed, NRCS facilitates collaboration among groups that collectively support sustainable agriculture and maintain natural resource quality.

Under this umbrella of agency mission and local cooperation, NRCS employees provide targeted assistance. This budget transparently shows the cost of NRCS employees providing these services through field offices at USDA Service Centers. This Budget collectively recommends the funding level from all sources to deliver NRCS primary mission, in cooperation with State and local entities.

The Nation's rangelands are an important part of America's natural and economic landscape, but rangeland health is threatened by disjointed Federal management, increasing and unsustainable wild horse and burro populations, invasive species, and other factors. In order to improve rangeland health and the value of grazing allotments for cattle and other livestock, the 2027 Budget supports an interagency Rangeland Health Initiative (RHI). Through the RHI, NRCS will collaborate with the Forest Service and the Department of the Interior Bureau of Land Management to harness competition, public-private partnerships, and drive coordinated and innovative solutions to rangeland health challenges. These efforts will improve the environmental and economic value of Federally managed and private rangelands, including through improving livestock production and resilience to wildland fire.

NRCS Authorities

Conservation and Domestic Allotment Act of 1935, Pub. L. 74-46 (16 U.S.C. 590a-590f), as amended.

Soil and Water Resources Conservation Act of 1977 (16 U.S.C. 2001-2009), as amended.

Sections 1240 through 1240G and Section 1241(a) of the Food Security Act of 1985, as amended.

Agriculture Improvement Act of 2018 (2018 Farm Bill) (Pub. L. 115-334).

Section 216 of the Flood Control Act of 1950 (33 U.S.C. 701b-1), as amended, and Sections 403-405 of the Agricultural Credit Act of 1978 (16 U.S.C. 2203-2205), as amended.

Flood Control Act of 1944 (Pub. L. 78-534), as amended, and the Watershed Protection and Flood Prevention Act of 1954 (Pub. L. 83-566), as amended.

Section 14 of the Watershed Protection and Flood Prevention Act (16 U.S.C. 1012), as amended.

Section 10601 of the Working Families Tax Cut Act of 2025 (Pub. L. 119-21).

Private Lands Conservation Operations (PLCO)

The PLCO account is a discretionary account that provides one source of funding for NRCS technical assistance to deliver the NRCS Mission. NRCS staff provide technical assistance to customers supported by science-based technology and tools that help people conserve, maintain, and improve the Nation's natural resources. In addition, NRCS delivers the Soil Survey Program; Snow Survey and Water Supply Forecasting Program; and Plant Materials Centers and these are covered in other explanatory notes.

The PLCO has a long history as NRCS's conservation planning program, helping to develop and deliver conservation technologies and practices to private landowners, conservation districts, Indian tribes, and other organizations.

Through the PLCO, NRCS helps land managers develop comprehensive conservation plans that include activities that reduce soil loss from erosion; address soil quality, water quality, water conservation, air quality, and agricultural waste management concerns; reduce potential damage caused by excess water and sedimentation or drought; enhance the quality of fish and wildlife habitat; improve the long-term sustainability of all private lands, including cropland, forestland, grazing lands, coastal lands, and developed or developing lands; and facilitate changes in land use as needed for natural resource protection and sustainability. Financial assistance for implementation of plans comes from other FA program sources and is covered in other explanatory notes. Additionally, activities could include:

- Provide conservation technical assistance to individuals or groups of decision makers, and to communities, conservation districts, units of State, tribal and local government, and others to voluntarily conserve, maintain, and improve natural resources.
- Provide collaborative community, watershed, and area-wide technical assistance with units of government so they can develop and implement resource management plans that conserve, maintain, and improve our natural resources at appropriate scales.
- Provide conservation technical assistance to help agricultural producers comply with the highly erodible land conservation (HELWC) and wetland conservation (WC) compliance provisions required by the Food Security Act of 1985, as amended.
- Provide conservation technical assistance to aid private landowners in complying with other Federal, State, tribal, and local environmental regulations, and related requirements, and prepare them to become eligible to participate in other Federal, State, and local conservation programs.
- Collect, analyze, interpret, display, and disseminate information about the status, condition, and dynamic properties of soil, water, and related natural resources so people can make informed decisions for natural resource use and management.
- Assess the level of carbon sequestered in terrestrial soils through voluntary conservation practices.
- Assess the effects of conservation practices and systems on the condition of natural resources.
- Develop, adapt, and transfer effective science-based technologies and tools for assessment, management, and conservation of natural resources.

In 2025, these monies assisted NRCS to work with 235,563 customers and of those customers, 6,329 were new customers as reported by the Conservation Desktop reporting application. In addition, the Conservation Assessment Ranking Tool reported the assessment of 200,873 farms for potential resource concerns on 1,789,971 land units on 126 million acres. Additionally, through the 3rd Quarter, staff completed 36,155 highly erodible land determinations and 15,797 wetland determinations to assist customers ensure compliance with the HELWC provisions of the 1985 Food Security Act. All made possible through PLCO funds.

Soil Survey Program

NRCS's soil survey program provides the public with information on the properties, capabilities, and conservation treatment needs of their soils through collection of data, creation of soil maps and interpretive analyses. The program's science-driven products help people make informed land use and management decisions that take into consideration various soil characteristics and capabilities to ensure soil is healthy and productive. In addition, the soil survey program provides soil and ecological site information and tailored interpretations to public stakeholders, policy decision-makers, communities, States, and

others to facilitate the wise use and management of soil resources. NRCS conducts soil surveys cooperatively with other Federal agencies, Land Grant Universities, State agencies, Tribes, and local governments.

NRCS's major soil survey program objectives are to:

- Inventory and map the soil and ecological resource on all lands of the United States;
- Keep soil surveys relevant to meet emerging and ever-changing customer and programmatic needs to ensure greater resiliency of working agricultural lands;
- Interpret the data and make soil survey information available to meet public needs;
- Lead the dynamic soil properties for soil health projects (formerly known as the science of soil health) and other related collaborative efforts to advance the science of the soil survey;
- Provide technical assistance in the use of soil survey information to maximize conservation outcomes; and
- Lead the National Cooperative Soil Survey Program.

The soil survey program provides essential soil survey and ecological site data that supports farmers, ranchers, and forest landowners by delivering science-based, voluntary conservation solutions across our nation's working lands on a national, regional, and local scale. Conservationists, land managers, policy makers, and scientists use soil survey and ecological site information to assess, select, and implement conservation practices and evaluate effects of land use and management practices. Developers, engineers, farmers, forest managers, homeowners, planners, and ranchers use soil survey program information to evaluate soil and land suitability for various land uses and covers; to respond to disasters; and to make management decisions for commercial and industrial sites, farms, home sites, subdivisions, and wildlife and recreational areas.

In addition to providing soil survey and ecological site data to the public, NRCS also maintains a National Soil Survey Center that provides information for the effective application of the soil survey to help make good land management possible. The National Soil Survey Center develops national soil policy, technical guidance, procedures, and standards for soil survey, ecological site descriptions, and laboratory activities. The Center staff conduct soil research investigations, operate a soil survey laboratory, develop handbooks and manuals, provide training, develop, and maintain soil survey data systems, and plan regional work conferences.

Snow Survey and Water Supply Forecasting (SSWSF) Program

The SSWSF Program and partners collect high elevation snow and climate data in the western United States, apply these data to produce water supply forecasts, and disseminate the snowpack information and forecasts to the public. Snowmelt accounts for approximately 70 percent of the West's water supply meeting agricultural, municipal, and other needs. NRCS staff and cooperators collect and review snowpack and precipitation data at nearly 2,000 mountain sites across the West. Presently, 957 of these remote sites, referred to as SNOTEL or SNOLITE, are automated, providing near real-time publicly available information on snow depth, snow water equivalent (SWE), and other parameters such as precipitation, air temperature, and soil moisture. Snow courses and aerial markers supply snowpack information on a monthly basis primarily between January and June (i.e., snow accumulation and melt season). Data are analyzed to assess annual water availability, drought conditions, and flooding potential.

The SSWSF Program has operated under USDA since 1935, with 12 western States, including Alaska, providing seasonal water supply forecasts essential for the national economy and resource management. Program importance exponentially increases as water management in the West adapts to stresses such as population increase, rapid

urbanization, flooding, droughts, fires, avalanche risk, and competing needs over limited water resources.

Snow and climate data and water supply forecasts are used by farmers, ranchers, and irrigation districts; municipal and industrial water providers; hydroelectric power utilities; fish and wildlife management; reservoir managers; recreationists; Tribal Nations; Federal, State, and local government agencies including transportation departments; and contribute to international treaties.

Program objectives:

- Provide reliable, accurate, and timely seasonal surface water supply forecasts for agricultural producers, water managers, and water users in the West.
- Obtain, manage, and disseminate high quality data and related information on snow, water, climate, and hydrologic conditions.
- Provide climate data supporting NRCS conservation planning tools.

Additionally, the Soil Climate Analysis Network (SCAN) provides climate information as well as soil moisture and temperature data at relatively lower elevations across the country. SCAN consists of 214 sites in the 48 contiguous United States, Alaska, Hawaii, Puerto Rico, and U.S. Virgin Islands, including 25 sites on tribal lands.

Plant Materials Centers (PMCs)

NRCS's network of 25 PMCs identify, evaluate, and demonstrate the performance of plants and plant technologies to solve natural resource problems and improve the utilization of our nation's natural resources. PMCs continue to build on their long and successful history of releasing plants for resource conservation that are instrumental at increasing the commercial availability of appropriate plant materials to the public. PMC activities contribute to reducing soil erosion; enhancing the resiliency of agricultural lands; increasing cropland soil health and productivity; restoring wetlands, improving water quality, improving wildlife habitat (including pollinators); protecting streambank and riparian areas; stabilizing coastal dunes; producing forage; improving air quality; and addressing other conservation treatment needs.

The results of studies conducted by PMCs provide much of the basis for NRCS vegetative recommendations and conservation practices. PMC work ensures that NRCS vegetative recommendations and conservation practices are science based, that NRCS field staff are well-trained, and that recommended conservation practices meet new and emerging natural resource issues. PMCs carry out their work cooperatively with State and Federal agencies, universities, Tribes, commercial businesses, and seed and nursery associations. PMC activities directly benefit private landowners as well as Federal and State land management agencies.

Mandatory-Farm Bill Programs:

Mandatory Salaries and Expenses

The Farm Bill authorizes multiple conservation programs that provide funding for financial assistance and the cost to deliver these programs. These financial assistance programs recognize and include funding for program delivery. These funds are included in each Farm Bill program listed below and are in addition to the discretionary funding provided in the Conservation Operations account. Taken together, these funds provide the total funding available for NRCS technical assistance.

Environmental Quality Incentives Program (EQIP)

EQIP advances the voluntary application of conservation practices to promote agricultural production, forest management, and environmental quality as compatible land uses. Conservation practices funded through EQIP help producers improve the condition of soil, water, air, and other natural resources. The program assists owners and operators of agricultural and forest land with the identification of natural resource problems and

conservation opportunities in their operation and provides financial assistance to solve such identified problems in an environmentally beneficial and cost-effective manner. The program is authorized by Sections 1240 through 1240G and Section 1241(a) of the Food Security Act of 1985. The program was further enhanced by the Agriculture Improvement Act of 2018 (2018 Farm Bill). These enhancements include soil testing and remediation as EQIP practices, further supporting advance payments for qualified producers, lowering the livestock set-aside to 50 percent, raising the organic EQIP payment limit, introduction of conservation incentive contracts, and allowing identified water management entities to participate in certain EQIP projects.

Although EQIP specifically addresses resource concerns on working farms and ranches, implementation of the program can create benefits that extend well beyond the farm. Conservation practices funded through EQIP contracts accrue significant environmental benefits, including improved grazing lands, improved air quality, enhanced fish and wildlife habitat, sustainable plant and soil conditions, improved water quality and quantity, reduced soil erosion, and energy conservation that provide important ancillary economic and social benefits.

Conservation Stewardship Program (CSP)

CSP encourages producers to improve, maintain and manage existing conservation activities and address resource concerns in a comprehensive manner by undertaking additional conservation activities. The program provides opportunities to both recognize excellent stewards and deliver valuable new conservation that increases or extends the conservation practices of the producer's operation. The program is authorized by the Food Security Act of 1985 as amended by the Agriculture Improvement Act of 2018 (the 2018 Farm Bill) and implemented through the CSP regulation at 7 CFR Part 1470.

CSP is a voluntary program available through a continuous sign-up process, with announced cut-off dates for ranking and funding applications. This allows producers to submit their applications at any time. Applications are evaluated relative to other applications within similar geographic areas to facilitate a competitive ranking process among applications that face similar resource challenges. The 2018 Farm Bill prescribed the following factors for evaluating and ranking CSP applications:

- Requires that at least two resource concern categories meet or exceed a science-based stewardship threshold at the time of contract offer and meet or exceed one additional resource concern category by the end of the contract.
- Level of conservation treatment on all applicable natural resource concern categories at the time of application.
- Degree to which the proposed conservation activities increase natural resource conservation and environmental benefit.

Agricultural Conservation Easement Program (ACEP)

The ACEP is authorized by subtitle H of title XII of the Food Security Act of 1985, as amended by Section 2301 of the 2014 Farm Bill (P. L. 113-79) and sections 2601-2605 of the Agricultural Improvement Act of 2018 (2018 Farm Bill). ACEP consolidates the purposes and functions of three former easement programs that are no longer authorized: Farm and Ranch Lands Protection Program (FRPP), Grassland Reserve Program (GRP), and Wetlands Reserve Program (WRP). Lands enrolled under these former easement programs are enrolled in ACEP. ACEP is funded by the Commodity Credit Corporation (CCC) and administered by NRCS. The Working Families Tax Cut Act (P.L. 119-21) amended Section 1241 a. of the 2018 Farm Bill to amend ACEP funding for all ACEP activities through 2031 and rescinded IRA ACEP funding.

ACEP is a voluntary program through which NRCS provides financial and technical assistance to help conserve agricultural lands and wetlands, and their related benefits by directly acquiring or funding the acquisition of conservation easements on private or tribal lands. ACEP has two

components - ACEP-Agricultural Land Easements (ACEP-ALE) and ACEP-Wetland Reserve Easements (ACEP-WRE).

ACEP-ALE helps farmers and ranchers keep their land in agriculture. The program also protects grazing uses and related conservation values by conserving or restoring grassland, including rangeland, pastureland and shrubland. Eligible entities include Indian tribes, State governments, local governments, or nongovernmental organizations, which have farmland or grassland protection programs that purchase agricultural land easements for the purpose of protecting agricultural use, grazing uses, and related conservation values, by limiting conversion to non-agricultural uses of the land. To enroll land through ACEP-ALE, NRCS enters into agreements with eligible entities that include the terms and conditions under which the eligible entity is permitted to use ACEP cost-share assistance.

Through ACEP-WRE, NRCS provides technical and financial assistance directly to private landowners and Indian tribes to restore, protect, and enhance wetlands through the purchase of a wetlands reserve easement or 30-year contract. Wetlands restored and protected on wetland reserve easements provide habitat for fish and wildlife, including threatened and endangered species; improve water quality by filtering sediments and chemicals; and reduce flooding, recharge groundwater, protect biological diversity, and provide opportunities for educational, scientific, and recreational activities.

To enroll land through ACEP-WRE, NRCS enters into a purchase agreement with eligible private landowners or Indian tribes that includes the right for NRCS to develop and implement a wetland reserve restoration plan. This plan restores, protects, and enhances the wetlands functions and values of the land. NRCS may authorize enrolled land to be used for compatible uses, including activities such as hunting and fishing, managed timber harvest, or periodic haying or grazing if such uses are consistent with the long-term protection and enhancement of the wetland resources for which the easement was established.

ACEP is administered locally through NRCS field and state offices, where applicants apply directly for 2018 Farm Bill funding. States rank all eligible applications received in an announced application batching period based on programmatic and resource criteria.

Regional Conservation Partnership Program (RCPP)

The RCPP promotes coordination of NRCS conservation activities with partners that offer value-added contributions to expand our collective ability to address on-farm, watershed, and regional natural resource concerns. Through RCPP, NRCS seeks to co-invest with partners to implement projects that demonstrate innovative solutions to conservation challenges and provide measurable improvements and outcomes tied to the resource concerns they seek to address.

Through agreements with partners and conservation program contracts directly with producers, RCPP helps implement conservation projects that may focus on water quality and quantity, soil erosion, wildlife habitat, drought mitigation and flood control or other regional priorities. RCPP is authorized by Sections 1271 through 1271F of the Food Security Act of 1985, as amended by the Agriculture Improvement Act of 2018 (the 2018 Farm Bill). The 2018 Farm Bill reauthorized RCPP as a stand-alone program and expanded authority for the use of grants or Alternative Funding Arrangements, with lead partners accepting nearly all project implementation responsibilities. It also directs the Secretary to allocate 50 percent of funds to a State/Multistate pool, and 50 percent to projects in Critical Conservation Areas.

RCPP partners include agricultural or silvicultural producer associations or other groups of producers, State or local governments, Indian tribes, farmer cooperatives, municipal water treatment entities, irrigation districts, conservation driven nongovernmental organizations, and institutions of higher education. On a voluntary basis, RCPP projects may be carried out on agricultural and nonindustrial private forest lands, or associated lands. RCPP projects may consist of any combination of five eligible conservation activities; land management, land rental, entity-held easements, U.S.-held easements, and public works activities.

RCPP is administered through funding announcements that include funding from the 2018 Farm Bill. Lead partners submit proposals that are evaluated based on three criteria: impact, partner contributions, and partnership and management. All lead partners must report on the environmental outcomes of their projects.

Agricultural Management Assistance Program (AMA)

AMA provides technical and financial assistance in 16 States: Connecticut, Delaware, Hawaii, Maine, Maryland, Massachusetts, Nevada, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Utah, Vermont, West Virginia, and Wyoming. AMA is funded through the Commodity Credit Corporation. The program is permanently authorized by Section 524(b) of the Federal Crop Insurance Act (7 U.S.C. 1524(b)), as amended. Under the program, NRCS provides technical and financial assistance to producers to construct or improve water management structures or irrigation structures; plant trees for windbreaks; and take actions to improve water quality. In addition, the Risk Management Agency has collaborated with NRCS to provide financial assistance for producers to implement high-tunnel conservation practices. The Agricultural Marketing Service also provides AMA financial assistance to program participants receiving certification or continuation of certification as an organic producer.

Voluntary Public Access and Habitat Incentive Program (VPA-HIP)

VPA-HIP was authorized by Section 1240R of the Food Security Act of 1985 (P.L. 99-198), as amended (16 U.S.C. 3839bb-5). The program was reauthorized by the Agriculture Improvement Act of 2018. The Further Continuing Appropriations and Other Extensions Act, 2024 (P.L. 118-22) extended authorization through 2024. The Working Families Tax Cut Act (P.L. 118-21), July 4, 2025, further extended the authorization for VPA-HIP through 2031. The program encourages private landowners to voluntarily make their land available to the public for wildlife-dependent recreation, such as hunting, fishing, and wildlife viewing. States and tribes are eligible for VPA-HIP and compete for funding by submitting proposals to NRCS. VPA-HIP funding can be used both to expand public access to private lands and to improve or enhance wildlife habitat on lands enrolled in the program. The overall goal of VPA-HIP is to enhance wildlife habitat and management and to boost local economies through activities that attract wildlife enthusiasts.

Feral Swine Eradication and Control Pilot Program

The program is authorized by Sections 2408 of the Agriculture Improvement Act of 2018 (P.L. 115-334). The Further Continuing Appropriations and Other Extensions Act, 2024 (P.L. 118-22) extended authorization through 2024. The Working Families Tax Cut Act (P.L. 119-21) reauthorized the program and provided funding through 2031.

Programmatic and Landscape Conservation Activities

NRCS and its partners have established programmatic and landscape-scale activities to address nationally and regionally important conservation needs by focusing voluntary conservation assistance for private lands where those resources can most effectively meet conservation priorities. NRCS has targeted funding to support activities through a variety of Farm Bill conservation programs. NRCS provides technical assistance through its CTA Program; partners may also provide technical and financial support.

Each activity is intended to raise awareness of a specific resource concern or opportunity, stimulate interest and commitment for voluntary action, help focus funding, and optimize conservation outcomes. NRCS's coordination efforts with other Federal agencies, State and local governments, and other stakeholder groups optimizes efficiency and effectiveness; generates additional partner resources to expand capacity and accelerate action; and establishes mutual support for core conservation practices and systems that benefit the watershed, ecosystem, or species of concern. Examples of NRCS landscape conservation initiatives include:

Longleaf Pine Initiative

Longleaf pine forests once covered more than 90 million acres in the Southeastern United States. Stretching along Eastern Texas, through Central Florida, and Northern to Southern Virginia, these forests represent one of the world's most unique and biologically diverse ecosystems. However, 97 percent of the historic forests have been lost. According to U.S. Forest Service Forest Inventory and Analysis (FIA) data, only 3.4 million acres of longleaf pine and mixed longleaf pine/oak forest types remained in 2008. These remaining forests provide critical habitat for 29 threatened and endangered species. In 2009, America's Longleaf Restoration Initiative (ALRI) released the Range-Wide Conservation Plan for Longleaf Pine. The plan called for restoring, improving, and maintaining eight million acres of longleaf pine by 2024. This ambitious goal was not reached in 2024, but more than 1.8 million acres of longleaf pine forest has been restored through establishment and over 200,000 acres of land has been protected since the plan's creation. In 2023, NRCS and ALRI partners published a revised Range-Wide Conservation Plan updating the collaboration's goals, objectives, strategies, and key recommendations to achieve the eight-million-acre goal by 2040. This revised plan incorporated lessons learned over the past 15 years and builds on the collaboration's successes across the range. Also in 2023, USDA, Department of Defense, and Department of the Interior signed a new Memorandum of Understanding reaffirming their shared commitment to restoring the longleaf pine ecosystems in the southeast.

Mississippi River Basin Healthy Watersheds Initiative (MRBI) & National Water Quality Initiative (NWQI)

Through both MRBI and NWQI NRCS works with farmers and ranchers in small watersheds throughout the Nation to improve and protect water quality where this is a critical concern. NRCS works collaboratively with the Environmental Protection Agency at the national level to facilitate selection of high-priority watersheds and source water protection areas where NRCS and partners target outreach and assistance and demonstrate improvements in water quality. NRCS identifies priority watersheds through the help of local partnerships and state agencies.

Two recent studies led by the USDA Economic Research Service validate and show the effectiveness of these two water quality efforts. [Rosenberg et. al.](#) shows that targeted efforts increase the adoption of water quality practices and that they do this by increasing applications, not just by lowering the threshold of what the agency accepts. So increased and targeted funding leads to more demand and interest in conservation, increasing the reach of the programs to customers who might not have participated in the past. [Davis et. al.](#) found that MRBI targeted the watersheds with the high nitrogen concentrations in their waters, that these numbers were reduced by over 40 percent over the study time frame and in that time period the MRBI watersheds ended up with lower-than-average nitrogen concentrations when compared to watersheds across the Mississippi Basin. They did an econometric analysis to show that even considering confounding factors, MRBI was an effective tool for improving water quality.

WaterSMART Initiative (WSI)

The WSI activity is a collaboration with the Bureau of Reclamation to coordinate investments in priority areas for improving water conservation and drought resilience. Reclamation makes their WaterSMART programs available across the Western U.S. and other areas to help states, tribes, and local entities modernize water infrastructure and otherwise build drought resilience. NRCS uses EQIP-WSI to complement Reclamation WaterSMART investments by helping eligible farmers and ranchers make improvements that align with the paired Reclamation WaterSMART project. The WSI activity began in 2011 with a pilot in California. With the success of the pilot effort, multi-state coordination began in 2016. NRCS has identified WSI projects in 16 different states and completed national funding in 39 priority areas. The agencies work together to document successful results of

their collaboration and illustrate the benefits of coordinating investments for ensuring water is conserved for use during droughts or other needs in the community.

Working Lands for Wildlife (WLFW)

The WLFW activity is designed to provide targeted financial and technical assistance to improve habitat for identified wildlife species and ecosystems through a shared vision with agricultural stakeholders. Two-thirds of the land in the lower 48 States is privately owned and include working farms, ranches, and forests that produce much of the country's food and fiber. These working lands also provide much of our Nation's open space and the habitats that wildlife need. NRCS assists agricultural producers who want to voluntarily make wildlife-friendly improvements on their land. These conservation activities or practices benefit fish and wildlife while boosting the land's resilience and production. WLFW includes species-specific initiatives and ecosystem-wide conservation frameworks. As of fiscal year 2026, there are six national initiatives and three frameworks that communicate regional conservation strategies. The conservation of at-risk or Endangered Species Act (ESA) listed species can protect private landowners from regulation as well as benefit wildlife. Producers have conserved millions of acres of wildlife habitat from the sagebrush and grasslands of the West to forests in the East. This work has led to the rebound and recovery of many species, including the Oregon chub, Louisiana black bear, New England cottontail, and greater sage-grouse. In October 2022, the U.S. Fish and Wildlife published a finding that another WLFW species, the gopher tortoise, was not warranted for listing under ESA. This was due in part to the nearly one million acres of voluntary conservation measures put in place with NRCS assistance.

Technical Service Provider Assistance (TSP)

Under the TSP Program, individuals or entities are certified by NRCS to assist landowners and agricultural producers in applying conservation practices on the land. TSPs expand and accelerate NRCS's ability to plan and apply conservation practices that enhance, restore, or conserve the Nation's soil, water, and related natural resources on non-Federal land.

Use of third parties to conduct conservation work is authorized under Section 1242 of the Food Security Act of 1985, as amended, which requires the Secretary of Agriculture to provide technical assistance under the Food Security Act Title XII conservation programs to a producer eligible for that assistance 1) directly; 2) through an agreement with a third-party provider; or 3) at the option of the producer, through a payment to the producer for an approved third-party provider, if available. Section 1242 also requires that USDA establish a system for approving individuals and entities to provide technical assistance to carry out conservation programs and establish the amounts and methods for payments for that assistance. Technical assistance includes conservation planning and conservation practice design and implementation.

Workforce Status and Locations

As of September 30, 2025, NRCS had 11,667 employees with permanent appointments. Of this total, 188 employees were in the National Capital Region, and 11,479 employees were located outside of the National Capital Region.

Accountability

NRCS regularly collects program performance data that provides information to support agency strategic planning, budget formulation and execution, workforce planning, and performance accountability. NRCS uses a variety of web applications to track and evaluate field- and State- level conservation planning efforts, practice implementation, contract implementation, and other KPIs. Further, practice implementation is verified and documented by NRCS through the practice certification process prior to issuing any payments.

Compliance Activities

There were four (4) audits open at the start of fiscal year 2025, and three (3) audits added during the same year, leaving a total of seven (7) audits in 2025. NRCS closed one (1) of seven (7) active Office of Inspector General (OIG) and Government Accountability Office (GAO) audits for a year-end closure rate of 25 percent for OIG and zero (0) percent for GAO.

OIG AND GAO REPORTS

Table NRCS-1. Closed, Implemented OIG Reports

ID	Date Opened	Date Closed	Title	Result
10801-0001-22	6/12/2025	9/10/2025	Partnership for Climate-Smart Commodities – Performance Measures and Monitoring (Inspection)	<p>Recommendation 1 – OIG recommended that NRCS correct financial records to reflect missing projects questioned by OIG. To implement the recommendation, NRCS and the Farm Production and Conservation Business Center corrected the applicable financial records for the questioned projects, reconciled the data, and verified the correct data was available at USAspending.gov.</p> <p>Recommendation 2 – OIG recommended that NRCS reconcile and correct inconsistent financial data in USDA’s Financial Management Modernization Initiative system and/or USAspending.gov for 38 projects. To implement the recommendation, NRCS reconciled the applicable data for consistency across information systems.</p>

AVAILABLE FUNDS AND FTEs

Table NRCS-2. Available Funds and FTEs (thousands of dollars, FTEs)

Item	2024 Actual	FTEs	2025 Actual	FTEs	2026 Estimated	FTEs	2027 Estimated	FTEs
Account 1: Private Lands Conservation Operations:								
Discretionary Approps	\$914,899	2,885	\$895,754	3,844	\$850,000	3,864	\$111,472	570
Mandatory Approps	-	1,130	-	585	-	-	-	-
Account 2: Watershed and Flood Prevention Operation:								
Discretionary Approps	35,000	34	14,650	37	50,000	45	-	-
Mandatory Approps	47,150	6	47,150	10	141,450	10	141,450	48
Supplemental Approps.....	-	75	-	92	-	89	-	-
Account 3: Emergency Watershed Protection Program:								
Supplemental Approps.....	-	4	920,000	5	-	6	-	-
Account 4: Watershed Rehabilitation:								
Discretionary Approps	1,000	1	1,000	-	3,000	2	-	-
Mandatory Approps	-	8	-	10	-	4	-	-
Supplemental Approps.....	-	8	-	4	-	11	-	-
Account 5: Water Bank:								
Discretionary Approps	2,000	3	2,000	-	2,000	1	-	-
Account 6: Healthy Forest Reserve:								
Discretionary Approps	-	-	-	-	-	1	-	-
Account 7: Farm Security and Rural Investments Programs:								
Discretionary Approps	2,000	-	2,000	-	2,000	-	-	-
Mandatory Approps	6,807,332	6,770	9,505,582	6,863	12,824,460	5,116	5,133,786	8,531
Total Discretionary	954,899	2,923	915,404	3,881	907,000	3,913	111,472	570
Total Mandatory Approps	6,854,482	7,914	9,552,732	7,468	12,965,910	5,130	5,275,236	8,579
Total Supplemental Approps.....	-	87	920,000	101	-	106	-	-
Total Adjusted Appropriation	7,809,381	10,924	11,388,136	11,450	13,872,910	9,149	5,386,708	9,149
Balance Available, SOY	6,129,788	-	5,463,288	-	4,810,380	-	1,814,135	-
Rescinded Balances.....	-58,000	-	-5,607,120	-	-7,980,000	-	-	-
Recoveries, Other	574,573	-	648,891	-	574,053	-	426,510	-
Total Available.....	14,455,742	10,924	11,893,195	11,450	11,277,343	9,149	7,627,353	9,149
Lapsing Balances	-8,999	-	-34,387	-	-	-	-	-
Balance Available, EOY	-5,463,288	-	-4,810,380	-	-1,814,135	-	-304,314	-
Total Obligations.....	8,983,455	10,924	7,048,428	11,450	9,463,208	9,149	7,323,039	9,149
Other Funding:								
Other Federal Funds:								
Gulf Coast Restoration Revolving Fund	5,231	8	2,000	5	5,730	5	6,085	5
Other Federal and Non-Federal Reimbursements	65,806	84	44,699	87	46,500	87	46,500	87
Total Obligations, Other funding	71,037	92	46,699	92	52,230	92	52,585	92
Total Available, NRCS.....	14,526,779	11,016	11,939,894	11,542	11,329,573	9,241	7,679,938	9,241

PERMANENT POSITIONS BY GRADE AND FTEs

Table NRCS-3. Permanent Positions by Grade and FTEs

Item	2024 Actual			2025 Actual			2026 Estim ated			2027 Estim ated		
	HQ	Field	Total	HQ	Field	Total	HQ	Field	Total	HQ	Field	Total
SES.....	16	2	18	17	3	20	17	-	17	17	-	17
GS-15.....	48	70	118	46	76	122	46	60	106	46	60	106
GS-14.....	51	293	344	41	287	328	41	219	260	41	219	260
GS-13.....	18	601	619	9	601	610	9	516	525	9	516	525
GS-12.....	55	2,935	2,990	26	3,065	3,091	26	2,678	2,704	26	2,678	2,704
GS-11.....	22	2,362	2,384	15	2,374	2,389	15	1,973	1,988	15	1,973	1,988
GS-10.....	6	62	68	3	73	76	3	62	65	3	62	65
GS-9.....	52	2,288	2,340	19	2,492	2,511	19	1,938	1,957	19	1,938	1,957
GS-8.....	5	353	358	3	334	337	3	261	264	3	261	264
GS-7.....	25	1,538	1,563	5	1,391	1,396	5	896	901	5	896	901
GS-6.....	-	194	194	1	235	236	1	135	136	1	135	136
GS-5.....	3	333	336	-	247	247	-	68	68	-	68	68
GS-4.....	2	327	329	1	185	186	1	146	147	1	146	147
GS-3.....	2	149	151	2	86	88	2	73	75	2	73	75
GS-2.....	2	52	54	-	28	28	-	26	26	-	26	26
GS-1.....	-	2	2	-	1	1	-	1	1	-	1	1
Other												
Graded.....	-	1	1	-	1	1	-	1	1	-	1	1
Total												
Permanent ..	307	11,562	11,869	188	11,479	11,667	188	9,053	9,241	188	9,053	9,241
Total Perm.												
FT EOY.....	307	11,562	11,869	188	11,479	11,667	188	9,053	9,241	188	9,053	9,241
FTE.....	269	10,747	11,016	188	11,354	11,542	188	9,053	9,241	188	9,053	9,241

VEHICLE FLEET

Motor Vehicle Fleet

As a field-based agency, NRCS has a significant number of employees who require vehicles to visit field offices, job sites (farms and ranches) and other areas where public transportation is non-existent, uneconomical, or inadequate. Driving takes place on agricultural land and in an assortment of operating conditions for the purpose of providing technical assistance to farmers and ranchers, which often involves transporting large engineering and other field equipment, thereby requiring employees to have access to pickup trucks and sport-utility vehicles.

NRCS maintains a fleet of vehicles distributed among service centers and field, area, and State offices in the 50 States, the Caribbean, and the Pacific Basin areas. The majority of the vehicles are owned by the agency, while others are leased through the General Services Administration (GSA). Office locations are assigned vehicles, where multiple employees share vehicles to carry out mission requirements.

Replacement Criteria

To ensure that vehicles are safe and reliable, NRCS requires annual vehicle inspections. Federal Management Regulation 102-34.280 sets forth the minimum number of years or number of miles an agency must keep its vehicles before replacement. The agency policy is to replace motor vehicles based on economy and safety requirements.

Reductions to Fleet

The optimal fleet inventory for NRCS has been identified. The agency will attain and maintain this optimal fleet inventory through one-for-one vehicle replacements, additions and eliminating non-essential vehicles through excess and transfer.

Looking ahead, NRCS will continue to optimize its fleet by:

- Maximizing its participation in an existing and successful vehicle-sharing program that is rapidly expanding.
- Continuing to implement and utilize telematics to simplify vehicle usage recording for field staff.
- Vehicle right-typing, ensuring that the fleet inventory reflects a blend of vehicles that are a proper match to the mission and offer best value back to the Government.

Table NRCS-4. Size, Composition, and Annual Costs of Motor Vehicle Fleet

Item	Sedans and Station Wagons		Vans	SUVs	Light Trucks 4X2	Light Trucks 4X4	Medium Duty Vehicles	Buses	Heavy Duty Vehicles	Total Vehicles	Annual Operating Costs
	Wagons										
2018 End of Year Operating Inventory	406		-		1,558	5,184	570	-	17	7,735	\$21,109,000
2024 End of Year Operating Inventory	292		94	1,569	725	5,294	592	-	13	7,579	26,149,723
2025 Actual Acquisitions	1		-	49	1	368	-	-	0	419	
2025 Actual Disposals	150		34	95	251	40	30	-	2	602	
2025 End of Year Operating Inventory	143		60	1,523	475	5,622	562	-	11	8,396	\$21,709,784
2026 Planned Acquisitions.....	40		13	190	232	726	7	-	-	1,208	
2026 Planned Disposals.....	40		13	190	232	726	7	-	-	1,208	
2026 End of Year Operating Inventory	143		60	1,523	475	5,622	562	-	-	8,396	\$23,880,762
2027 Planned Acquisitions.....	-		2	17	2	31	-	-	-	52	
2027 Planned Disposals.....	-		2	17	2	31	-	-	-	52	
2027 End of Year Operating Inventory	143		60	1,523	475	5,622	562	-	11	8,396	\$26,268,838

Note: Number of vehicles by type include vehicles owned by the agency and leased from commercial sources or GSA. Annual Operating Costs excludes acquisition costs and gains from sale of vehicles as shown in FAST.

Table NRCS-5. Statement of Proposed Acquisition of Passenger Motor Vehicles

Fiscal Year	Net Active Fleet, SOY	Disposals	Replacements	Additions	Total Acquisitions	Net Active Fleet, EOY
2024	318	36		30	-	292
2025	292	150		1	-	143
2026	143	40		40	-	143
2027	143	-		-	-	143

SHARED FUNDING PROJECTS

Table NRCS-6. Shared Funding Projects (thousands of dollars)

Item	2024 Actual	2025 Actual	2026 Estimated	2027 Estimated
Working Capital Fund:				
Administrative Services:				
AskUSDA Contact Center.....	\$660	\$655	-	-
Fleet Charge Card Services.....	-	188	\$1	\$1
General Counsel Legal Compliance.....	-	-	2,280	2,280
Human Resources Enterprise System Management.....	735	1,026	1,010	1,032
Integrated Procurement Systems.....	943	630	483	483
Mail and Reproduction Management Division.....	861	973	738	724
Material Management Service Center.....	45	52	55	55
Personnel and Document Security.....	559	634	608	-
Procurement Operations Division.....	2,044	2,085	1,683	1,683
Subtotal.....	5,847	6,243	6,858	6,258
Communications:				
Creative Media & Broadcast Center.....	503	252	219	218
Finance and Management:				
Financial Shared Services.....	17,640	18,884	15,386	15,493
Internal Control Support Services.....	162	145	92	92
National Finance Center.....	3,206	3,030	2,996	2,996
Subtotal.....	21,008	22,059	18,474	18,581
Information Technology:				
Client Experience Center.....	104,349	90,070	66,630	57,348
Depart. Admin. Information Technology Office.....	682	507	613	-
Digital Infrastructure Services Center.....	24,054	20,178	20,928	21,427
Enterprise Cybersecurity Services.....	7,655	8,342	8,848	8,848
Enterprise Data and Analytics Services.....	15,724	12,646	11,214	10,825
Enterprise Network Services.....	34,198	46,244	30,270	30,270
Subtotal.....	186,662	177,987	138,503	128,718
Correspondence Management Services:				
Office of the Executive Secretariat.....	158	144	141	141
Total, Working Capital Fund.....	214,178	206,685	164,195	153,916
Department-Wide Shared Cost Programs:				
Advisory Committee Liaison Services.....	6	4	6	6
Agency Partnership Outreach.....	845	1,009	458	483
America’s Agricultural Heritage.....	-	-	72	55
Diversity, Equity, Inclusion, and Accessibility.....	300	76	-	-
Employee Experience.....	427	390	36	-
Intertribal Technical Assistance Network.....	411	-	-	-
Medical Service.....	41	-	-	-
NCR Interpreting Services.....	16	21	20	20
OCFO Shared Services Branch.....	-	-	81	145
Office of Customer Experience.....	344	196	13	-
Physical Security.....	541	820	326	330
Security Detail.....	615	1,105	1,950	1,974
Security Operations.....	857	959	889	889
Talent Group.....	381	470	47	-
TARGET Center.....	186	225	153	153
Total, Department-Wide Reimbursable Programs.....	4,970	5,275	4,051	4,055
Agency Total.....	219,148	211,960	168,246	157,971

ACCOUNT 1: PRIVATE LANDS CONSERVATION OPERATIONS

APPROPRIATIONS LANGUAGE

The appropriations language follows (new language underscored; deleted matter enclosed in brackets):

Conservation Operations

For necessary expenses for carrying out the provisions of the Act of April 27, 1935 (16 U.S.C. 590a-f), including preparation of conservation plans and establishment of measures to conserve soil and water (including farm irrigation and land drainage and such special measures for soil and water management as may be necessary to prevent floods and the siltation of reservoirs and to control agricultural related pollutants); operation of conservation plant materials centers; classification and mapping of soil; dissemination of information; acquisition of lands, water, and interests therein for use in the plant materials program by donation, exchange, or purchase at a nominal cost not to exceed \$100 pursuant to the Act of August 3, 1956 (7 U.S.C. 2268a); purchase and erection or alteration or improvement of permanent and temporary buildings; and operation and maintenance of aircraft, [\$850,000,000, which shall be for the purposes and in the amounts specified in the table titled "Natural Resources Conservation Service, Conservation Operations" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act), to remain available until September 30, 2027, of which \$34,625,000 shall for be for the purposes, and in the amounts specified for this account in the table titled "Community Project Funding/Congressionally Directed Spending" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act)]\$111,472,000 to remain available until September 30, 2028: *Provided*, That appropriations hereunder shall be available pursuant to 7 U.S.C. 2250 for construction and improvement of buildings and public improvements at plant materials centers, except that the cost of alterations and improvements to other buildings and other public improvements shall not exceed \$250,000: *Provided further*, That when buildings or other structures are erected on non-Federal land, that the right to use such land is obtained as provided in 7 U.S.C. 2250a.

Change Description

This change (lines 10-16) in the language proposes deletion of funding for Community Project Funding/Congressionally Directed Spending which is not proposed in the 2027 Budget and updates the funding level for Private Lands Conservation Operations.

LEAD-OFF TABULAR STATEMENT

Table NRCS-7. Lead-Off Tabular Statement (in dollars)

Item	Amount
Estimate, 2026	\$850,000,000
Change in Appropriation	<u>-738,528,000</u>
Budget Estimate, 2027.....	<u><u>111,472,000</u></u>

2027 USDA EXPLANATORY NOTES - NATURAL RESOURCES CONSERVATION SERVICE

PROJECT STATEMENTS

Table NRCS-8. Project Statement on Basis of Appropriations (thousands of dollars, FTEs)¹

Item	2024 Actual	FTEs	2025 Actual	FTEs	2026 Estimated	FTEs	2027 Estimated	FTEs	Inc. or Dec.	FTE Inc. or Dec.	Chg Key
Discretionary Approp:											
Conservation Technical Assistance.....	\$795,640	2,355	\$776,495	3,271	\$732,249	3,287	-	-	-\$732,249	-3,287	(1)
Soil Survey.....	86,757	396	86,757	429	86,000	431	\$86,149	431	+149	-	(2)
Snow Survey.....	14,751	57	14,751	62	16,751	64	14,648	64	-2,103	-	(3)
Plant Materials Centers.....	10,751	71	10,751	73	10,000	73	10,675	73	+675	-	(4)
Urban Agriculture and Innovative Production.....	7,000	5	7,000	7	5,000	7	-	-	-5,000	-7	(5)
Healthy Forest Reserve Program.....	-	1	-	2	-	2	-	2	-	-	-
Subtotal Disc. Approps.....	914,899	2,885	895,754	3,844	850,000	3,864	111,472	570	-738,528	-3,294	
Mandatory Approp:											
Conservation Technical Assistance (IRA)	-	1,124	-	580	-	-	-	-	-	-	-
Greenhouse Gas Inventory and Assessment (IRA).....	-	6	-	5	-	-	-	-	-	-	-
Subtotal Mand. Approps.....	-	1,130	-	585	-	-	-	-	-	-	-
Total Adjusted Approp.....	914,899	4,015	895,754	4,429	850,000	3,864	111,472	570	-738,528	-3,294	
Add back:											
Recoveries, Other.....	22,888	-	145,107	-	23,735	-	-	-	-23,735	-	-
Rescinded Balances.....	-30,000	-	-30,000	-	-30,000	-	-	-	+30,000	-	-
Bal. Available, SOY.....	1,849,170	-	1,090,564	-	1,055,310	-	773,492	-	-281,818	-	-
Total Available.....	2,756,957	4,015	2,101,425	4,429	1,899,045	3,864	884,964	570	-1,014,081	-3,294	
Lapsing Balances.....	-6,516	-	-26,562	-	-	-	-	-	-	-	-
Bal. Available, EOY.....	-1,090,564	-	-1,055,310	-	-773,492	-	-	-	+773,492	-	-
Total Obligations.....	1,659,877	4,015	1,019,553	4,429	1,125,553	3,864	884,964	570	-240,589	-3,294	

¹ This table does not match MAX Schedule X due to reimbursables.

2027 USDA EXPLANATORY NOTES - NATURAL RESOURCES CONSERVATION SERVICE

Table NRCS-9. Project Statement on Basis of Obligations (thousands of dollars, FTEs) ²

Item	2024		2025		2026		2027		Inc. or Dec.	FTE Inc. or Dec.
	Actual	FTEs	Actual	FTEs	Estimated	FTEs	Estimated	FTEs		
Discretionary Obligations:										
Conservation Technical Assistance .	\$866,804	2,355	\$598,450	3,271	\$979,450	3,287	-	-	-\$979,450	-3,287
Soil Survey	90,250	396	70,950	429	100,847	431	\$86,149	431	-14,698	-
Snow Survey.....	17,964	57	14,474	62	18,399	64	14,648	64	-3,751	-
Plant Materials.....	10,750	71	10,739	73	12,857	73	10,675	73	-2,182	-
Urban Agriculture and Innovative Production Program	6,661	5	1,475	7	10,898	7	-	-	-10,898	-7
Healthy Forests Reserve Program ..	1,432	1	-	-	2,794	2	931	2	-1,863	-
Watershed Projects Program	-	-	-	-	308	-	-	-	-308	-
Subtotal Disc Obligations	993,861	2,885	696,088	3,842	1,125,553	3,864	112,403	570	-1,013,150	-3,294
Mandatory Obligations:										
Partnership for Climate-Smart Commodities	235,894	-	85,464	-	-	-	334,500	-	+334,500	-
Conservation Technical Assistance (IRA)	320,664	1,124	182,114	580	-	-	307,360	-	+307,360	-
Greenhouse Gas Inventory and Assessment (IRA)	109,458	6	55,582	5	-	-	130,701	-	+130,701	-
Healthy Forests Reserve Program ..	-	-	300	2	-	-	-	-	-	-
Watershed Projects Program	-	-	5	-	-	-	-	-	-	-
Subtotal Mand Obligations	666,016	1,130	323,465	587	-	-	772,561	-	+772,561	-
Total Obligations.....	1,659,877	4,015	1,019,553	4,429	1,125,553	3,864	884,964	570	-240,589	-3,294
Add back:										
Lapsing Balances	6,516	-	26,562	-	-	-	-	-	-	-
Balances Available, EOY:										
Conservation Technical Assistance .	81,681	-	254,076	-	-	-	-	-	-	-
Soil Survey	7,990	-	14,847	-	-	-	-	-	-	-
Snow Survey.....	3,847	-	1,648	-	-	-	-	-	-	-
Plant Materials.....	2,884	-	2,857	-	-	-	-	-	-	-
Urban Agriculture and Innovative Production Program	339	-	5,898	-	-	-	-	-	-	-
Healthy Forests Reserve Program ..	3,013	-	3,115	-	931	-	-	-	-931	-
Watershed Projects Program	314	-	308	-	-	-	-	-	-	-
Partnership for Climate-Smart Commodities	324,571	-	334,500	-	334,500	-	-	-	-334,500	-
Conservation Technical Assistance (IRA)	480,032	-	307,360	-	307,360	-	-	-	-307,360	-
Greenhouse Gas Inventory and Assessment (IRA)	185,893	-	130,701	-	130,701	-	-	-	-130,701	-
Total Bal. Available, EOY	1,090,564	-	1,055,310	-	773,492	-	-	-	-773,492	-

² This table does not match MAX Schedule X due to reimbursables.

2027 USDA EXPLANATORY NOTES - NATURAL RESOURCES CONSERVATION SERVICE

Item	2024		2025		2026		2027		Inc. or Dec.	FTE Inc. or Dec.
	Actual	FTEs	Actual	FTEs	Estimated	FTEs	Estimated	FTEs		
Total Available.....	2,756,957	4,015	2,101,425	4,429	1,899,045	3,864	884,964	570	-1,014,081	-3,294
Less:										
Recoveries, Other	-22,888	-	-145,107	-	-23,735	-	-	-	+23,735	-
Rescinded Balances.....	30,000	-	30,000	-	30,000	-	-	-	-30,000	-
Bal. Available, SOY	-1,849,170	-	-1,090,564	-	-1,055,310	-	-773,492	-	+281,818	-
Total Appropriation.....	914,899	4,015	895,754	4,429	850,000	3,864	111,472	570	-738,528	-3,294

JUSTIFICATION OF CHANGES

Conservation Operations provides funding for the Soil Survey, Snow Survey and Water Supply Forecasting, and Plant Materials Centers programs.

The Soil Survey Program continues to conduct the inventory of foundational soil and ecological resources of all lands of the United States, develop maps representing these resources, deliver the soil survey information to the public, maintain the relevancy of the data to meet user needs, and assist in the use and interpretation of the data through technical soil services. The Soil Survey Program provides soil and ecological site information and tailored interpretations to internal and external stakeholders, policy decisionmakers, communities, States, and others to facilitate the wise use and management of soil resources. NRCS conducts soil surveys cooperatively with other Federal agencies, Land Grant Universities, State agencies, Tribes, and local governments.

The Snow Survey and Water Supply Forecasting Program will continue to collect high elevation snow and climate data in the western United States, apply these data to produce water supply forecasts, and disseminate the snowpack information and forecasts to the public. Snow and climate data and water supply forecasts are used by farmers, ranchers, and irrigation districts; municipal and industrial water providers; hydroelectric power utilities; fish and wildlife management; reservoir managers; recreationists; Tribal Nations; Federal, State, and local government agencies including transportation departments; and contribute to international treaties.

Plant Materials Centers will continue to evaluate new conservation plants for release to the public and to develop methods and technologies for the effective use of plants in NRCS vegetative conservation practices to improve the success of USDA conservation programs. Plant Materials Centers provide science-based products and information used by farmers, ranchers, and private foresters as well as other Federal and state land management agencies, local municipalities, Tribal Nations, commercial seed and plant producers, nongovernmental organizations, and the public to improve our nation's natural resources.

A net decrease of \$738,528,000 and a decrease of 3,294 staff years in the Private Lands Conservation Operations Account (\$850,000,000 and 3,864 staff years available in 2026).

- A decrease of \$732,249,000 and a decrease of 3,287 Staff years in the Conservation Technical Assistance Program (\$732,249,000 and 3,287 staff years available in 2026).

Table NRCS-10 displays how NRCS is funding technical assistance to deliver conservation programs to maximize efficiency and ensure that no less than 70% of total resources overall get to farmers. No new discretionary funding is requested in 2027. Technical assistance is funded through a combination of funding sources that provides resources for salaries and benefits, administrative costs, and contracts and agreements at 30% of overall NRCS total funding

- An increase of \$149,000 and no change in staff years for the Soil Survey Program (\$86,000,000 and 431 staff years available in 2026).

This increase will allow for continued focus on high priority projects identified by states, technical soil services, and maintaining the soil and ecological inventories and databases for use by the farmers and producers.

- A decrease of \$2,103,000 and no change in staff years for the Snow Survey and Water Supply Forecasting Program (\$16,751,000 and 64 staff years available in 2026).

This decrease is due to no SNOTEL expansion funding requested in 2026. The Snow Survey and Water Supply Forecasting Program will continue to provide western water resources information, serving large economic benefits to agricultural production and supporting critical public safety with regards to fire, floods, and drought.

- An increase of \$675,000 and no change in staff years for the Plant Material Centers Program (\$10,000,000 and 73 staff years available in 2026).

This increase will allow for continued focus on high priority plant materials needs and increasing efficiencies to maximize the potential of each Plant Materials Center to support NRCS conservation delivery to the extent of their staffing.

- A decrease of \$5,000,000 and a decrease of 7 staff years in the Urban Agriculture and Innovative Production Program (\$5,000,000 and 7 staff years available in 2026).

No new funding request in 2026. This decrease in funding and staff years will require the Department to administer the program. This is in line with our ARRP Phase II plan.

- The above decrease of \$5,000,000 is inclusive of a decrease of \$787,000 for National Security Related Expenses being transferred to the Office of Homeland Security (\$787,000 available in 2026).

The decrease in funds of \$787,000 for National Security Related Expenses, being realigned to the Office of Homeland Security (OHS), will enhance efficiency and effectiveness within USDA. This strategic realignment will centralize resources under OHS, which provides leadership in national security through policy development, emergency preparedness and response initiatives, and threat mitigation coordination. Consolidating the budget under OHS eliminates redundancies, ensures more coordinated resource allocation, and improves the execution of departmental security policies, ultimately bolstering the USDA's resilience and readiness without compromising overall security.

NRCS Technical Assistance

Technical assistance is the portion of funding used to plan, design, and implement conservation assistance and the associated expenses to deliver this workload. NRCS does this using NRCS staff, technical service providers and partner resources. In order to ensure that farmers are receiving the maximum amount of financial assistance, NRCS is continuing to minimizing the ratio of technical assistance needed to deliver financial assistance and achieving great progress to this end compared to prior years.

While there are varying rates of financial and technical assistance by program as they are delivered, NRCS will maintain an overall ratio of 70% to 30% for financial assistance and technical assistance, as illustrated in the following tables.

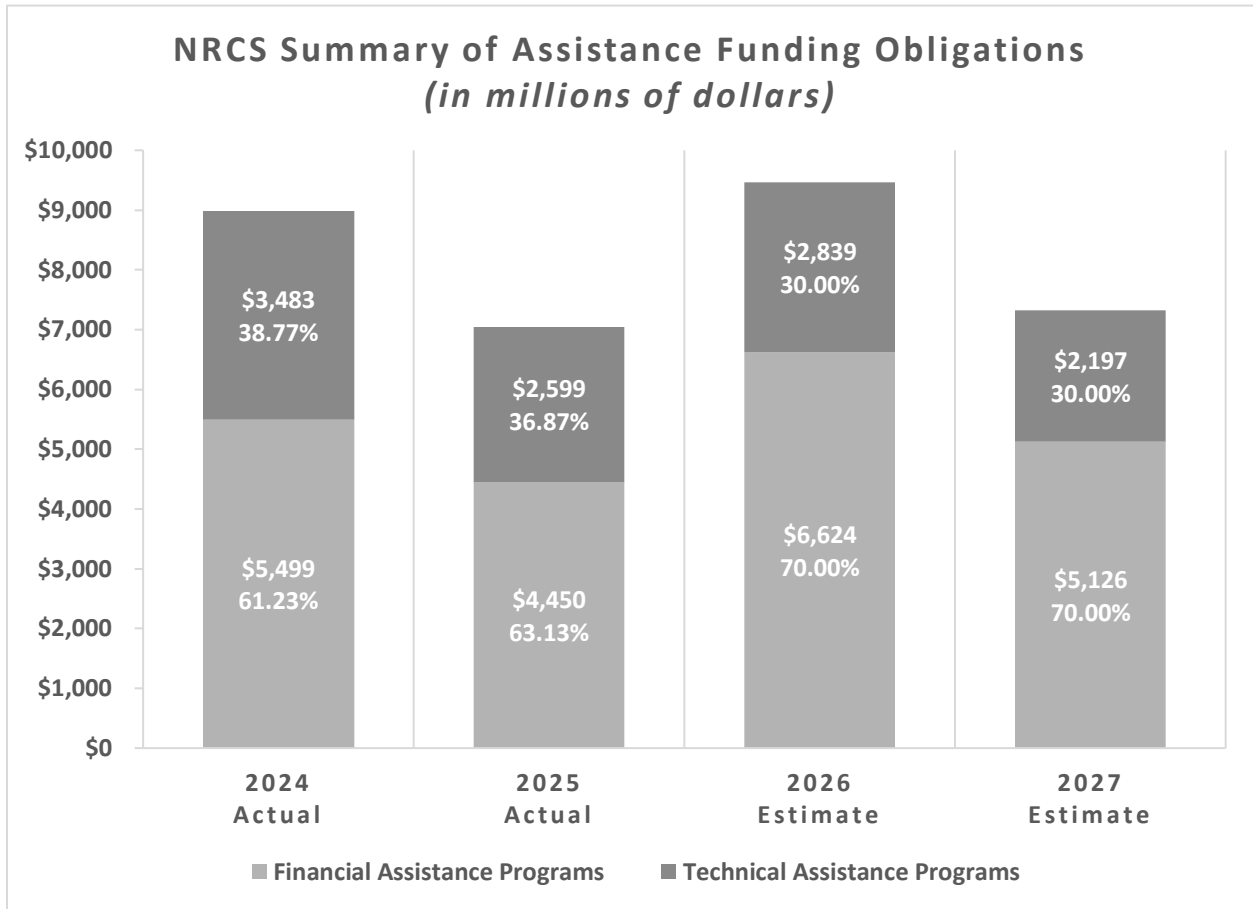
Table NRCS-10. NRCS Technical Assistance (millions of dollars)³

	2024 Actual	2024 % of Total	2025 Actual	2025 % of Total	2026 Estimate	2026 % of Total	2027 Estimate	2027 % of Total
NRCS Summary of Assistance Funding Obligations								
Financial Assistance Programs	\$5,499	61.23%	\$4,450	63.13%	\$6,624	70.00%	\$5,126	70.00%
Technical Assistance Programs.....	3,483	38.77%	2,599	36.87%	2,839	30.00%	2,197	30.00%
Subtotal, Discretionary Technical Assistance.....	1,114	-	807	-	1,360	-	143	-
Subtotal, Mandatory Technical Assistance	1,416	-	1,041	-	1,478	-	1,616	-
Subtotal, Supplemental Technical Assistance	953	-	750	-	0	-	438	-
Total Assistance Funding Obligations	\$8,982	100.00%	\$7,048	100.00%	\$9,463	100.00%	\$7,323	100.00%
NRCS Technical Assistance by Program Categories								
Salaries and Benefits	\$1,322	37.97%	\$1,428	54.96%	\$1,189	41.89%	\$1,189	54.14%
Contracts/Grants/Agreements	1,828	52.48%	973	37.45%	1,394	49.12%	754	34.33%
Institutions of Higher Education	128	-	37	-	67	-	36	-
Non-Governmental Organizations.....	702	-	522	-	536	-	290	-
Government Organizations	969	-	397	-	739	-	400	-
Conservation Districts	30	-	17	-	53	-	28	-
Administrative Costs ⁴	333	9.55%	197	7.59%	255	8.99%	253	11.53%
Total, Technical Assistance	\$3,483	100.00%	\$2,599	100.00%	\$2,839	100.00%	\$2,197	100.00%
Full-time Equivalents (FTEs) - Direct FTEs Only (Source: FY 2027 USDA Budget Estimates)								
Discretionary FTEs:								
Conservation Operations.....	2,885	26.41%	3,844	33.57%	3,864	42.23%	570	6.23%
Other Discretionary Programs.....	125	1.14%	138	1.21%	155	1.69%	-	0.00%
Mandatory FTEs:								
Farm Bill Programs.....	4,842	44.32%	5,107	44.60%	5,116	55.92%	8,531	93.25%
Watershed Rehabilitation Program	8	0.07%	10	0.09%	4	0.04%	-	0.00%
Watershed and Flood Prevention Operations.....	6	0.05%	10	0.09%	10	0.11%	48	0.52%
Supplemental FTEs:								
Inflation Reduction Act	3,058	27.99%	2,341	20.45%	-	0.00%	-	0.00%
Total FTEs	10,924	100.00%	11,450	100.00%	9,149	100.00%	9,149	100.00%

³ FTEs do not include non-appropriated funds (reimbursements)

⁴ Administrative Costs include travel, equipment, supplies, materials, and other miscellaneous expenses.

Chart NRCS-1. NRCS Summary of Assistance Funding Obligations (millions of dollars)



GEOGRAPHIC BREAKDOWN OF OBLIGATIONS AND FTEs**Table NRCS-11. Geographic Breakdown of Obligations and FTEs (thousands of dollars, FTEs)**

State/Territory/ Country	2024		2025		2026		2027	
	Actual	FTEs	Actual	FTEs	Estimated	FTEs	Estimated	FTEs
Alabama.....	\$13,626	70	\$7,742	50	\$8,547	29	\$6,720	4
Alaska.....	7,586	35	6,514	38	7,191	25	5,654	4
Arizona.....	10,116	58	6,789	48	7,495	26	5,893	4
Arkansas.....	23,138	114	14,901	113	16,450	56	12,929	8
California.....	24,863	159	25,558	134	28,215	97	22,184	14
Colorado.....	13,050	84	11,002	80	12,146	42	9,550	6
Connecticut.....	5,131	30	3,386	27	3,738	13	2,939	2
Delaware.....	4,704	24	2,691	18	2,971	9	2,336	2
District of Columbia .	953,235	237	515,760	409	569,382	1,955	447,676	287
Florida.....	13,757	48	6,537	50	7,217	25	5,674	4
Georgia.....	17,588	102	11,305	89	12,481	43	9,813	6
Hawaii.....	11,436	47	7,715	52	8,517	29	6,697	4
Idaho.....	15,274	74	8,462	65	9,343	32	7,345	5
Illinois.....	18,002	78	9,402	52	10,379	36	8,161	5
Indiana.....	10,335	109	9,132	66	10,081	35	7,927	5
Iowa.....	20,547	108	13,796	107	15,230	52	11,975	8
Kansas.....	21,042	106	13,862	107	15,303	53	12,032	8
Kentucky.....	12,372	67	10,303	57	11,374	39	8,943	6
Louisiana.....	15,020	78	9,780	70	10,797	37	8,489	5
Maine.....	5,279	45	4,842	41	5,345	18	4,203	3
Maryland.....	17,424	49	7,063	47	7,797	27	6,131	4
Massachusetts.....	5,332	29	3,737	31	4,126	14	3,244	2
Michigan.....	18,571	81	15,886	82	17,538	60	13,789	9
Minnesota.....	16,794	84	9,988	79	11,026	38	8,670	6
Mississippi.....	23,120	89	11,915	109	13,154	45	10,342	7
Missouri.....	23,411	150	17,834	139	19,688	68	15,480	10
Montana.....	13,434	70	10,707	77	11,820	41	9,294	6
Nebraska.....	19,807	137	18,041	134	19,917	68	15,659	10
Nevada.....	5,047	31	3,540	28	3,908	13	3,073	2
New Hampshire.....	3,838	37	3,671	35	4,053	14	3,186	2
New Jersey.....	8,393	38	4,300	28	4,747	16	3,732	2
New Mexico.....	13,462	31	9,589	44	10,586	36	8,323	5
New York.....	10,157	79	8,935	74	9,864	34	7,756	5
North Carolina.....	13,733	69	10,084	66	11,132	38	8,753	6
North Dakota.....	18,863	106	12,621	89	13,933	48	10,955	7
Ohio.....	17,071	62	8,930	75	9,858	34	7,751	5
Oklahoma.....	16,374	109	11,238	70	12,406	43	9,754	6
Oregon.....	13,501	75	10,589	67	11,690	40	9,191	6
Pennsylvania.....	11,797	61	11,389	83	12,573	43	9,886	6
Puerto Rico.....	6,754	26	3,100	24	3,422	12	2,691	2
Rhode Island.....	3,966	19	3,172	18	3,502	12	2,753	2
South Carolina.....	10,072	38	4,170	27	4,604	16	3,620	2
South Dakota.....	13,742	105	13,993	81	15,448	53	12,146	8
Tennessee.....	12,534	93	13,010	101	14,363	49	11,293	7
Texas.....	46,838	267	34,341	261	37,911	130	29,808	19
Utah.....	10,577	49	8,389	42	9,261	32	7,282	5
Vermont.....	4,665	39	4,168	39	4,601	16	3,618	2
Virginia.....	9,577	65	6,778	50	7,483	26	5,883	4
Washington.....	15,162	70	9,956	66	10,991	38	8,642	6
West Virginia.....	10,000	55	6,625	45	7,314	25	5,750	4
Wisconsin.....	18,937	80	17,227	115	19,018	65	14,953	10
Wyoming.....	9,263	49	4,999	39	5,519	19	4,339	3
Distribution								
Unknown.....	1,560	-	89	491	98	-	77	-
Obligations.....	1,659,877	4,015	1,019,553	4,429	1,125,553	3,864	884,964	570
Lapsing Balances.....	6,516	-	26,562	-	-	-	-	-
Bal. Available, EOY ..	1,090,564	-	1,055,310	-	773,492	-	-	-
Total, Available	2,756,957	4,015	2,101,425	4,429	1,899,045	3,864	884,964	570

OBJECT CLASSIFICATION

Table NRCS-12. Classification by Objects (thousands of dollars) ⁵

Item No.	Item	2024 Actual	2025 Actual	2026 Estimated	2027 Estimated
Personnel Compensation:					
	Washington D.C.....	\$5,139	\$4,879	-	-
	Personnel Compensation, Field	339,353	347,279	\$353,323	\$52,120
11	Total personnel compensation	344,492	352,158	353,323	52,120
12	Personal benefits	154,908	141,933	148,944	21,972
13.0	Benefits for former personnel.....	31	55	53	8
	Total, personnel comp. and benefits	499,431	494,146	502,320	74,100
Other Objects:					
21.0	Travel and transportation of persons	19,140	14,337	16,259	3,584
22.0	Transportation of things	3,742	1,531	1,562	1,593
23.1	Rental payments to GSA	4,713	6,460	3,356	2,773
23.2	Rental payments to others.....	6,254	26,931	13,992	-
23.3	Communications, utilities, and misc. charges	1,097	640	653	666
24.0	Printing and reproduction	188	444	453	462
25.1	Advisory and assistance services	-	212,616	434,110	438,060
25.2	Other services from non-Federal sources	669,639	78,952	50,953	1,541
	Other goods and services from Federal sources	55,107	69,734	71,128	4,779
25.4	Operation and maintenance of facilities	101,560	289	294	300
25.5	Research and development contracts	853	-	-	-
25.6	Medical care.....	-	37	38	39
25.7	Operation and maintenance of equipment ...	1,006	-	-	-
26.0	Supplies and materials.....	15,577	7,005	7,145	4,254
31.0	Equipment.....	16,360	20,712	21,749	-
32.0	Land and structures	22,003	-	-	-
41.0	Grants, subsidies, and contributions.....	235,894	85,464	1,541	352,813
42.0	Insurance Claims and Indemnities	-110	255	-	-
43.0	Interest and Dividends.....	7,423	-	-	-
	Total, Other Objects	1,160,446	525,407	623,233	810,864
99.9	Total, new obligations	1,659,877	1,019,553	1,125,553	884,964
	DHS Building Security Payments (included in 25.3)	\$447	\$1,132	\$1,182	\$1,134
Position Data:					
	Average Salary (dollars), ES Position.....	\$199,722	\$205,705	\$205,705	\$205,705
	Average Salary (dollars), GS Position	\$81,013	\$86,712	\$86,712	\$86,712
	Average Grade, GS Position	10.3	9.8	9.8	9.8

⁵ This table does not match MAX Schedule O due to reimbursables.

STATUS OF PROGRAMS**PRIVATE LANDS CONSERVATION OPERATIONS**

Private Lands Conservation Operations is authorized by the Soil Conservation and Domestic Allotment Act of 1935 (P.L. 74-46; 16 U.S.C. 590a-590f) and the Soil and Water Resources Conservation Act of 1977 (RCA) (16 U.S.C. 2001-2009). The purpose of Private Lands Conservation Operations is to provide technical assistance supported by science-based technology and tools that help people conserve, maintain, and improve the Nation's natural resources. Private Lands Conservation Operations has four major program components - Conservation Technical Assistance (CTA); Soil Survey; Snow Survey and Water Supply Forecasting (SSWSF); and Plant Materials Centers (PMCs). Each of these are addressed individually in subsequent explanatory notes.

Discretionary funding in the Private Lands Conservation Operations account provides for the development and delivery of a major portion of the products and services associated with four of the Agency's five business lines:

- Conservation Planning and Technical Consultation
- Conservation Implementation
- Natural Resource Inventory and Assessment
- Natural Resource Technology Transfer

The fifth business line, Financial Assistance, is funded primarily through mandatory conservation programs that are authorized and funded through the Farm Bill with resources from the Commodity Credit Corporation.

Soil Survey Program

The original Federal authority for the soil survey program of the United States is contained in the record of the 53rd Congress, Chapter 169, Agricultural Appropriations Act of 1896. In 1966, Congress expanded the scope of the soil survey program and further clarified its intent in Public Law 89-560, the Soil Survey for Resource Planning and Development Act. This legislation recognized that soil surveys are needed by States and other public agencies to support community planning and resource development to protect and improve the quality of the environment, meet recreational needs, conserve land and water resources, and control and reduce pollution from sediment and other pollutants in areas of rapidly changing uses. The soil survey program provides essential soil survey and ecological site data that supports farmers, ranchers, and forest landowners by delivering science-based, voluntary conservation solutions across our nation's working lands on a national, regional, and local scale. The NRCS is the lead Federal agency for the National Cooperative Soil Survey (NCSS), a partnership of Federal land management agencies, Tribes, State agricultural experiment stations, private consultants, and State and local governments. The NCSS promotes the use of soil and ecological site information and develops policies and procedures for conducting soil surveys and ecological site inventories and for producing soil and ecological site information. The Agency provides scientific expertise to enable the NCSS to develop and maintain a uniform system for mapping and assessing soil and ecological resources that allows soil survey program information from different locations to be shared regardless of which agency collects it. The Agency provides most of the training in soil surveys to Federal agencies and assists with their soil inventories on a reimbursable basis.

The NRCS develops the standards, guidelines, definitions, policy, responsibilities, and procedures for conducting the NCSS in the United States. The Agency establishes required standards by defining technical criteria, methods, processes, or practices that must be accomplished or adhered to ensuring mission objectives are being met. NCSS standards ensure consistency and repeatability of field, analytical, and office procedures so user needs and processes are repeatable in all locations. Standards also apply to the results, performance, and output of soil survey program information and data.

Soil survey program activities, as authorized by Congress, support the NRCS through

focused attention to three mandated functions: inventory, delivery, and assistance.

Conducting an Inventory of the Soil and Ecological Resources of the United States

The Soil and Plant Science Division (SPSD), which carries out the soil survey program activities, strengthens NRCS's voluntary conservation delivery by collecting and analyzing the soil and ecological resources of the United States for a wide range of community planning and resource development issues related to both farm and non-farm use. The inventory of soil and ecological resources, as prioritized by NRCS Leadership, provides mission-critical data, findings, and other information to inform and enhance land management decisions. Soil and ecological inventory procedures are based on physiographic rather than administrative boundaries. Soil surveys based on physiographic boundaries are more efficient to produce and provide consistent, quality data for assessing and planning the use and protection of landscape units (e.g., watersheds or ecosystems). Physiographic surveys provide consistent data that can be easily used by customers with interest in multiple jurisdictions or by community, State, or regional planners.

An ecological site (ES) is a subdivision of working landscapes defined and mapped by its associations with soil properties. These management-scale units are defined by inherent site properties (e.g., soils, hydrology, geomorphology, climate, or organisms) that determine the likelihood of a site to respond predictably to natural and management changes. Each ES is documented in an ecological site description (ESD) containing information resource managers can use to verify the ES for their area of interest; conduct inventories of soil properties, vegetation dynamics, and land use or management interpretations for conservation planning; identify management objectives; and evaluate outcomes. All ES information is stored and managed on a common platform, the Ecological Dynamics Interpretive Tool (EDIT), that is connected to other NRCS databases and platforms.

The SPSP collects Dynamic Soil Property (DSP) data across all U.S. states and territories focusing on "benchmark" soils—soils of great extent and importance for their contribution to local economies, livelihoods, and recreation. These inventory activities leverage partnerships with conservation partners, Federal agencies (e.g., BLM, NPS, and USFS), NRCS field staff, private landowners, and universities.

The full potential of soil and ecological resource information is realized when the products of these inventory activities are combined with high-resolution environmental data and used to deliver enhanced interpretation of all soil survey data and information. Digital technology allows better capture and visualization of the variability and diversity of soil properties at multiple scales, as well as the modeling of these diverse soil properties and soil moisture. The additional collection of temporal soil properties affected by soil biology and land use management allow users to illustrate the interaction of the ecosystem and leverage the development of ecological state-and-transition models. These models also link precipitation, temperature, and climate data to unique ecosystems which ultimately improve soil interpretations and enhance support of conservation practices.

Delivery of Soil Survey Program Information

The National Soil Survey Center (NSSC) is the scientific backbone of the SPSP and delivers a portfolio of soil and ecological resource inventory products and tools, technical assistance and training, and resources to support conservation planning and program delivery.

NSSC is committed to assisting NRCS state conservationists by providing the soil data utility (SDU) for conservation planning. SDU, a USDA high-value asset, is a complex suite of 8 databases and 10 applications the SPSP manages to create, update, and deliver the official soil survey information of the United States. A USDA high-value asset is an essential information system so critical to the department that the loss or corruption of data or loss of access to this system would have severe impacts on USDA's ability to perform its mission.

The [Web Soil Survey website](#) is the largest natural resource information system in the world

and provides NCSS soil data and information to the public. Web Soil Survey is used directly for conservation planning via Conservation Desktop. In fiscal year 2025, Web Soil Survey customers logged approximately 4.3 million user visits, requested data for over 3.5 million areas of interest, generated about 2.0 million printed documents, and downloaded over 735,000 soil datasets.

Soil Data Access is the name of a suite of web services and applications whose purpose is to meet requirements for requesting and delivering soil survey spatial and tabular data that are not met by the Web Soil Survey and Geospatial Data Gateway websites. In fiscal year 2025, customers queried soil data using Soil Data Access over 174 million times.

NRCS soil information is foundational for the Agency to continue to provide technical assistance and support to landowners efficiently and effectively. The increasing availability of geospatially referenced natural resource data (e.g., soil, climate, or land cover) and the expansion of computing resources and web-based services provide field staff with an unprecedented amount of information to help support and inform their discussions with landowners. CART business software modernizes and streamlines NRCS's conservation planning and program delivery and improves customer experience by creating an efficient assessment and application process. The tool combines and analyzes geospatially referenced data and site-specific information provided by the landowner within a decision support system framework. In fiscal year 2025, soils information was consistently accessed over 4 million times in the resource assessment part of CART.

The Kellogg Soil Survey Laboratory (KSSL) along with the NSSC celebrated the dedication ceremony for the new state-of-the-art facility in downtown Lincoln, Nebraska, in October 2024. The facility includes multiple lab spaces, the KSSL National Soil Archive (the largest public collection of soil samples in the United States with over 225,000 unique specimens), and space for NSSC staff, training, and collaboration. The KSSL is responsible for analyzing thousands of soil samples each year submitted by soil survey field offices, state soil scientists, resource soil scientists, state conservationists, plant materials centers, university cooperators, non-governmental organizations, the Environmental Protection Agency, U.S. Army Corps of Engineers, and others. PLANTS (Plant List of Attributes, Names, Taxonomy, and Symbols), one of USDA's most visited websites, provides basic scientific information (e.g., scientific names, common names, distribution, nativity, or legal status) for over 35,000 species of plants growing in the United States. This data is used in documents (e.g., plant guides) and tools (e.g., crop nutrient tool) available on the PLANTS website and is used extensively in the Agency's conservation planning. PLANTS also serves the plant information needs of many other Federal agencies within the USDA and elsewhere (e.g., Environmental Protection Agency, Department of Interior, Environmental Protection Agency, Smithsonian Institution, and U.S. Army Corps of Engineers), as well as farmers, foresters, State and local governments, academia, secondary schools, and private companies. Besides maintaining PLANTS, the five-member National Plant Data Team provides direct assistance and training to NRCS staff and represents NRCS on the national interagency panel (i.e., Environmental Protection Agency, NRCS, USFWS, and U.S. Army Corps of Engineers) responsible for maintaining and updating the National Wetland Plant List used in jurisdictional wetland delineations.

The Soil Climate Analysis Network (SCAN) began as a soil moisture and soil temperature pilot project of the NRCS in 1991. The system provides data to support natural resource assessments and conservation activities. More recently, the Tribal Soil Climate Analysis Network (Tribal SCAN) was developed to support similar activities on Tribal lands across the United States. SCAN focuses on agricultural areas of the United States and is composed of over 200 stations. A typical SCAN site monitors soil moisture content at several depths, air temperature, barometric pressure, liquid precipitation, relative humidity, solar radiation, and wind speed and direction.

Technical Soil Services (TSS) assistance provides the bridge between inventory and land use management through direct interaction with farmers, foresters, ranchers, and other NCSS partners. TSS falls into five basic categories: expert services for judicial requests; information services; planning services; site-specific soil investigations, testing, interpretation, and evaluation; and technical policy and program services. These services are primarily provided through the USDA Service Centers and directly support delivery through CART and Conservation Desktop. Typically, over 125,000 hours of TSS are delivered to customers annually. Top services include wetland and highly erodible land conservation compliance, onsite investigations for a variety of conservation practices, technical consultations, and education and outreach.

Snow Survey and Water Supply Forecasting (SSWSF) Program

The SSWSF Program collects high elevation snow data in the Western U.S. and produces snowpack information, water supply forecasts, and other climatic data for a myriad of water managers and users. Snowmelt in the West delivers approximately 70 percent of the regional water supply, vital to the continued success of Western agriculture. NRCS field staff and cooperators measure snow depth, snow water equivalent (SWE), and other parameters such as precipitation, air temperature, and soil conditions at thousands of remote mountain sites. Further analysis provides estimates for water supply and usefulness related to planning, drought, flooding, wildfire, and avalanche risk.

The SSWSF information systems are designated as a High Value Asset according to the Department of Homeland Security because of the critical data provided in support of mission essential functions at twelve Federal agencies. Federal partners include the U.S. Army Corps of Engineers (USACE), Bureau of Reclamation (USBR), Federal Emergency Management Agency (FEMA), National Weather Service (NWS) River Forecasting Centers and other National Oceanic and Atmospheric Administration (NOAA) departments, U.S. Geological Survey (USGS), U.S. Forest Service (USFS), Department of Energy (DOE), and Bureau of Land Management (BLM). Other considerable customers include farmers and irrigation districts, municipalities, hydroelectric utilities, fish and wildlife managers, recreationists, and Tribal Nations.

The SSWSF Program furnishes water and climate information and direct assistance for natural resource management in 13 States: Alaska, Arizona, California, Colorado, Idaho, Montana, Nevada, New Mexico, Oregon, South Dakota, Utah, Washington, and Wyoming. The National Water and Climate Center (NWCC) located in Portland, Oregon provides leadership and technology backing for NRCS State Offices supporting acquisitions, field equipment, data collection, database management, and water supply forecast delivery.

Snow Survey information and water supply forecasts also are used extensively in hydroelectric power operations, in reservoir management, to project water quantity available for crops, to project probability of flooding, to determine available water for aquifer recharge, to predict flows for wildlife and recreation, and to inform the public about mountain conditions including avalanche likelihood. No other products in the Western U.S. fulfill these informational needs. The NWCC continues to generate spatially distributed snowpack data for nearly 50,000 square miles of priority water supply producing basins, supporting research and development efforts to improve water supply forecasting skill and to identify ground-based monitoring gaps. The NRCS SNOTEL and snow course data play a critical role in ground truthing airborne lidar data and providing accurate snow density measurements.

Plant Materials Centers (PMC)

PMCs, and the Soil Conservation Nurseries which preceded them, were authorized when the Soil Conservation Service was established through the Soil Conservation Act of 1935, giving SCS the authority to grow vegetation for soil and water demonstration projects (16 USC

590(a)(2) "To carry out preventive measures, including, but not limited to, ...the growing of vegetation...). The NRCS network of PMCs has evolved over the past 90 years as the only national organization that develops and tests vegetation to address our Nation's natural resource challenges. The agency operates 25 PMCs nationwide and works closely with other entities for the development of plant materials and products needed by the agency. Each PMC addresses the high-priority conservation concerns within unique ecological areas. When appropriate, PMCs coordinate among locations to evaluate vegetative technology and solutions that influence large regions of the United States. Plant Materials Program information improves the condition of natural resources on private and public lands. On private lands, program information supports the successful implementation of programs such as the EQIP and CSP administered by NRCS and CRP administered by the Farm Service Agency.

PMCs develop vegetative solutions to critical natural resource concerns identified by field and technical staff. Priorities such as soil stabilization, soil health and productivity, water and air quality, enhancement of pollinator habitat to support agricultural production, habitat for at-risk species such as sage grouse and monarch butterflies, and restoring productivity to degraded landscapes are common. PMCs develop technology and information for the use, establishment, and maintenance of plants for a wide variety of natural resource conservation practices; provide training and education to staff, partners, and the public; assess and characterize plant attributes to provide data and information important in the operation of predictive models and effective management of plant resources; and assemble, evaluate, and release seed and plants to provide for the commercial production of plant materials that protect and conserve our natural resources.

PMCs directly support the agency mission by providing scientifically sound plant information and tools used by conservation planners, partners, producers, and private landowners. The Field Office Technical Guide (FOTG) delivers Plant Materials Program information directly to field staff and partners in conservation planning. PMC staff conduct outreach and provide extensive training to field staff and partners on the selection and establishment of vegetation adapted to specific resource concerns. Program information is available to the public at <https://www.nrcs.usda.gov/plant-materials>.

The Plant Materials Program uses a multidisciplinary approach to solving natural resource problems, drawing from staff expertise in agronomy, biology, soils, forestry, range, and horticulture. Plant Materials Program activities are coordinated with NRCS technical specialists, other governmental agencies, non-government organizations, and the private sector. The program regularly cooperates with the Agricultural Research Service (ARS), the Forest Service, the Department of the Interior's Bureau of Land Management and Fish and Wildlife Service, and State and local departments of transportation, wildlife, and natural resources. Nongovernmental organizations include universities, native plant societies, wildlife organizations, and industry partners such as commercial seed and plant growers. These partnerships enhance the development of plant materials information, accomplishing work that would not be possible for PMCs or their partners acting alone. These partnerships also provide a conduit for sharing technical information developed by PMCs to audiences well beyond NRCS conservation planners and customers.

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ACCOUNT 2: WATERSHED AND FLOOD PREVENTION OPERATIONS PROGRAM

APPROPRIATIONS LANGUAGE

The appropriations language follows (new language underscored; deleted matter enclosed in brackets):

Watershed and Flood Prevention Operations

[For necessary expenses to carry out preventive measures, including but not limited to surveys and investigations, engineering operations, works of improvement, and changes in use of land, in accordance with the Watershed Protection and Flood Prevention Act (16 U.S.C. 1001-1005 and 1007-1009) and in accordance with the provisions of laws relating to the activities of the Department, \$50,000,000, to remain available until expended, of which \$32,360,000 shall be for the purposes, and in the amounts, specified for this account in the table titled "Community Project Funding/Congressionally Directed Spending" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act): Provided, That for funds provided by this Act or any other prior Act, the limitation regarding the size of the watershed or subwatershed exceeding two hundred and fifty thousand acres in which such activities can be undertaken shall only apply for activities undertaken for the primary purpose of flood prevention (including structural and land treatment measures): Provided further, That of the amounts made available under this heading, \$10,000,000 shall be allocated to multi-benefit irrigation modernization projects and activities that increase fish or wildlife habitat, reduce drought impact, improve water quality or instream flow, or provide off-channel renewable energy production.]

Change Description

This change (line 1 through 15) deletes language for Watershed and Flood Prevention as appropriated by the Agriculture, Rural Development, Food and Drug Administration and Related Agencies Appropriations Act, 2026 (Public Law 119-37).

LEAD-OFF TABULAR STATEMENT

Table-NRCS-13. Lead-Off Tabular Statement (in dollars)

Item	Amount
Estimate, 2026	\$50,000,000
Change in Appropriation	-50,000,000
Budget Estimate, 2027	-

2027 USDA EXPLANATORY NOTES - NATURAL RESOURCES CONSERVATION SERVICE

PROJECT STATEMENTS

Table NRCS-14. Project Statement on Basis of Appropriations (thousands of dollars, FTEs)

Item	2024 Actual	FTEs	2025 Actual	FTEs	2026 Estimated	FTEs	2027 Estimated	FTEs	Inc. or Dec.	FTE Inc. or Dec.	Chg Key
Discretionary Approp:											
Small Watershed P.L. 83-566	\$35,000	31	\$14,650	32	\$50,000	40	-	-	-\$50,000	-40	(1)
Flood Prevention Operations P.L. 78-534	-	2	-	5	-	5	-	-	-	-5	
Rural Water Operations.....	-	1	-	-	-	-	-	-	-	-	
Subtotal Disc. Approps.....	35,000	34	14,650	37	50,000	45	-	-	-50,000	-45	
Mandatory Approp	47,150	6	47,150	10	141,450	10	\$141,450	48	-	+38	
Supplemental Approp:											
Small Watershed P.L. 83-566 (IIJA).....	-	7	-	5	-	5	-	-	-	-5	
Emergency Watershed Protection Program	-	68	-	87	-	84	-	-	-	-84	
Subtotal Supp. Approps.....	-	75	-	92	-	89	-	-	-	-89	
Total Adjusted Approp	82,150	115	61,800	139	191,450	144	141,450	48	-50,000	-96	
Add back:											
Sequestration	2,850	-	2,850	-	8,550	-	8,550	-	-	-	
Total Appropriation.....	85,000	115	64,650	139	200,000	144	150,000	48	-50,000	-96	
Sequestration	-2,850	-	-2,850	-	-8,550	-	-8,550	-	-	-	
Recoveries, Other	88,885	-	44,401	-	47,400	-	-	-	-47,400	-	
Rescinded Balances.....	-28,000	-	-	-	-	-	-	-	-	-	
Bal. Available, SOY	1,409,041	-	886,000	-	381,780	-	75,409	-	-306,371	-	
Total Available.....	1,552,076	115	992,201	139	620,630	144	216,859	48	-403,771	-96	
Lapsing Balances	-	-	-7,623	-	-	-	-	-	-	-	
Bal. Available, EOY.....	-886,000	-	-381,780	-	-75,409	-	-	-	+75,409	-	
Total Obligations.....	666,076	115	602,798	139	545,221	144	216,859	48	-328,362	-96	

2027 USDA EXPLANATORY NOTES - NATURAL RESOURCES CONSERVATION SERVICE

Table NRCS-15. Project Statement on Basis of Obligations (thousands of dollars, FTEs)

Item	2024		2025		2026		2027		FTE Inc. or Dec.	
	Actual	FTEs	Actual	FTEs	Estimated	FTEs	Estimated	FTEs	Inc. or Dec.	or Dec.
Discretionary Obligations:										
Small Watershed P.L. 83-566	\$112,464	31	\$48,704	32	\$120,191	40	\$15,000	-	-\$105,191	-40
Flood Prevention Operations P.L. 78-534	78,016	2	3,915	5	12,605	5	-	-	-12,605	-5
Rural Water Operations Program	21,860	1	-	-	-	-	-	-	-	-
Subtotal Disc Obligations	212,340	34	52,619	37	132,796	45	15,000	-	-117,796	-45
Mandatory Obligations	46,952	6	39,527	10	135,957	10	151,681	48	+15,724	+38
Supplemental Obligations:										
Small Watershed P.L. 83-566 (IIJA)	17,294	7	85,589	5	3,567	5	3,568	-	+1	-5
Emergency Watershed Protection Program	389,490	68	425,063	87	272,901	84	46,610	-	-226,291	-84
Subtotal Supp Obligations	406,784	75	510,652	92	276,468	89	50,178	-	-226,290	-89
Total Obligations	666,076	115	602,798	139	545,221	144	216,859	48	-328,362	-96
Add back:										
Lapsing Balances	-	-	7,623	-	-	-	-	-	-	-
Balances Available, EOY:										
Small Watershed P.L. 83-566	114,993	-	85,188	-	15,000	-	-	-	-15,000	-
Flood Prevention Operations P.L. 78-534	15,523	-	12,092	-	-	-	-	-	-	-
Emergency Watershed Protection Program	662,899	-	277,437	-	46,610	-	-	-	-46,610	-
Small Watershed P.L. 83-566 (IIJA)	92,585	-	7,063	-	3,568	-	-	-	-3,568	-
Watershed Flood Prevention Operations	-	-	-	-	10,231	-	-	-	-10,231	-
Total Bal. Available, EOY	886,000	-	381,780	-	75,409	-	-	-	-75,409	-
Total Available	1,552,076	115	992,201	139	620,630	144	216,859	48	-403,771	-96
Less:										
Sequestration	2,850	-	2,850	-	8,550	-	8,550	-	-	-
Recoveries, Other	-88,885	-	-44,401	-	-47,400	-	-	-	+47,400	-
Rescinded Balances	28,000	-	-	-	-	-	-	-	-	-
Bal. Available, SOY	-1,409,041	-	-886,000	-	-381,780	-	-75,409	-	+306,371	-
Total Appropriation	85,000	115	64,650	139	200,000	144	150,000	48	-50,000	-96

JUSTIFICATION OF CHANGES

Watershed and Flood Prevention Operations

- (1) A decrease of \$50,000,000 and a decrease of 45 staff years for the Watershed and Flood Prevention Operations Program (\$50,000,000 and 45 staff years available in 2026).

No new discretionary funding requested in 2027. There is permanent funding of \$150 million provided annually through the Farm Bill to support priority watershed projects.

GEOGRAPHIC BREAKDOWN OF OBLIGATIONS AND FTEs

Table NRCS-16. Geographic Breakdown of Obligations and FTEs thousands of dollars, FTEs)

State/Territory/Country	2024		2025		2026		2027	
	Actual	FTEs	Actual	FTEs	Estimated	FTEs	Estimated	FTEs
Alabama.....	\$168	1	\$20	-	\$18	-	\$7	-
Alaska.....	762	-	620	1	561	-	223	-
Arizona.....	11,016	-	2,164	2	1,958	1	779	-
Arkansas.....	4,922	9	22,796	7	20,619	6	8,200	2
California.....	93,582	-	11,688	2	10,572	3	4,205	1
Colorado.....	14,244	4	6,528	5	5,904	2	2,348	1
Connecticut.....	2,085	1	645	2	583	-	232	-
Delaware.....	1	-	-	-	-	-	-	-
District of Columbia	8,702	8	3,613	13	3,268	1	1,300	-
Florida.....	23,881	1	45,776	2	41,404	11	16,468	3
Georgia.....	22,104	2	95,924	3	86,762	22	34,509	8
Hawaii.....	19,791	5	2,468	2	2,232	1	888	-
Idaho.....	1,026	-	60	-	54	-	22	-
Illinois.....	4,210	-	580	-	525	-	209	-
Indiana.....	5,257	-	1,546	-	1,398	-	556	-
Iowa.....	2,385	2	1,774	2	1,605	-	638	-
Kansas.....	1,895	1	2,314	1	2,093	1	832	-
Kentucky.....	66,952	14	51,248	10	46,353	13	18,437	5
Louisiana.....	4,025	3	3,157	3	2,855	1	1,136	-
Maine.....	752	-	380	-	344	-	137	-
Maryland.....	-2	-	-	-	0	-	0	-
Massachusetts.....	2,556	2	5,870	2	5,309	1	2,112	-
Michigan.....	5,569	1	78	1	71	-	28	-
Minnesota.....	46	-	-	-	0	-	0	-
Mississippi.....	93,626	3	11,633	1	10,522	3	4,185	1
Missouri.....	21,240	5	24,789	15	22,421	5	8,918	2
Montana.....	2,572	2	1,220	1	1,103	-	439	-
Nebraska.....	3,013	2	1,025	4	927	-	369	-
Nevada.....	84	-	402	-	364	-	145	-
New Hampshire.....	916	-	355	-	321	-	128	-
New Jersey.....	2,870	1	7,968	1	7,207	2	2,867	1
New Mexico.....	79,452	10	30,863	10	27,915	7	11,102	2
New York.....	48,875	6	4,139	6	3,744	1	1,489	-
North Carolina.....	6,002	1	24,347	3	22,021	6	8,759	2
North Dakota.....	1,847	2	346	1	313	-	124	-
Ohio.....	308	1	101	1	91	-	36	-
Oklahoma.....	760	2	3,618	1	3,272	1	1,302	-
Oregon.....	8,566	2	24,105	4	21,803	5	8,672	2
Pennsylvania.....	3,159	1	7,331	2	6,631	2	2,637	1
Puerto Rico.....	8,849	3	6,736	3	6,093	2	2,423	1
Rhode Island.....	9,597	2	1,411	3	1,276	-	508	-
South Carolina.....	863	1	21,986	-	19,886	5	7,909	2
South Dakota.....	9	-	1,081	-	978	-	389	-
Tennessee.....	2,441	2	41,183	2	37,249	10	14,816	3
Texas.....	10,526	6	27,428	7	24,808	7	9,867	2
Utah.....	40,040	4	64,930	6	58,728	17	23,359	6
Vermont.....	10,978	1	4,011	2	3,628	1	1,443	-
Virginia.....	476	-	22,190	-	20,070	5	7,983	2
Washington.....	4,727	-	1,988	1	1,798	-	715	-
West Virginia.....	5,976	3	7,624	4	6,896	2	2,743	1
Wisconsin.....	64	-	445	1	402	-	160	-
Wyoming.....	2,311	1	294	2	266	-	106	-

State/Territory/Country	2024		2025		2026		2027	
	Actual	FTEs	Actual	FTEs	Estimated	FTEs	Estimated	FTEs
Obligations	666,076	115	602,798	139	545,221	144	216,859	48
Lapsing Balances.....	-	-	7,623	-	-	-	-	-
Bal. Available, EOY	886,000	-	381,780	-	75,409	-	-	-
Total, Available	1,552,076	115	992,201	139	620,630	144	216,859	48

OBJECT CLASSIFICATION

Table NRCS-17. Classification by Objects (Thousands of dollars)

Item No.	Item	2024 Actual	2025 Actual	2026 Estimated	2027 Estimated
Personnel Compensation:					
	Washington D.C.	\$17	-	-	-
	Personnel Compensation, Field	13,662	\$14,808	\$13,167	\$4,390
11	Total personnel compensation.....	13,679	14,808	13,167	4,390
12	Personal benefits.....	5,538	5,868	5,551	1,850
13.0	Benefits for former personnel	-	-	2	1
	Total, personnel comp. and benefits....	19,217	20,676	18,720	6,241
Other Objects:					
21.0	Travel and transportation of persons.....	877	685	701	715
22.0	Transportation of things	2	-	-	-
23.1	Rental payments to GSA.....	14	-	-	-
23.2	Rental payments to others	-14	2	-	-
	Communications, utilities, and misc. charges.....	-54	-	-	-
25.1	Advisory and assistance services.....	45,935	71,822	112,124	24,662
25.2	Other services from non-Federal sources	96,997	26,288	84,380	29,604
	Other goods and services from Federal sources	116	398	406	-
25.4	Operation and maintenance of facilities ..	20,019	-	-	-
25.5	Research and development contracts	10	-111	-	-
	Operation and maintenance of equipment	6	12	-	-
26.0	Supplies and materials	292	21	22	22
31.0	Equipment	888	18	18	18
32.0	Land and structures.....	25,279	2,278	9,341	9,527
41.0	Grants, subsidies, and contributions	456,488	480,709	319,509	146,070
42.0	Insurance Claims and Indemnities.....	4	-	-	-
	Total, Other Objects.....	646,859	582,122	526,501	210,618
99.9	Total, new obligations.....	666,076	602,798	545,221	216,859
Position Data:					
	Average Salary (dollars), ES Position	\$199,722	\$205,705	\$205,705	\$205,705
	Average Salary (dollars), GS Position	\$81,013	\$86,712	\$86,712	\$86,712
	Average Grade, GS Position	10.3	9.8	9.8	9.8

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ACCOUNT 3: EMERGENCY WATERSHED PROTECTION PROGRAM

PROJECT STATEMENTS

Table NRCS-18. Project Statement on Basis of Appropriations (thousands of dollars, FTEs)

Item	2024 Actual	FTEs	2025 Actual	FTEs	2026 Estimated	FTEs	2027 Estimated	FTEs	Inc. or Dec.	FTE Inc. or Dec.	Chg Key
Supplemental Approp	-	4	\$920,000	5	-	6	-	-	-	-6	
Total Adjusted Approp	-	4	920,000	5	-	6	-	-	-	-6	
Total Appropriation	-	4	920,000	5	-	6	-	-	-	-6	
Recoveries, Other	\$11,982	-	1,273	-	\$537	-	-	-	-\$537	-	
Bal. Available, SOY	95,305	-	43,159	-	824,459	-	\$206,196	-	-618,263	-	
Total Available	107,287	4	964,432	5	824,996	6	206,196	-	-618,800	-6	
Bal. Available, EOY	-43,159	-	-824,459	-	-206,196	-	-	-	+206,196	-	
Total Obligations	64,128	4	139,973	5	618,800	6	206,196	-	-412,604	-6	

Table NRCS-19. Project Statement on Basis of Obligations (thousands of dollars, FTEs)

Item	2024 Actual	FTEs	2025 Actual	FTEs	2026 Estimated	FTEs	2027 Estimated	FTEs	Inc. or Dec.	FTE Inc. or Dec.	
Discretionary Obligations:											
Emergency Watershed Program	-	-	\$96,690	-	\$617,482	5	\$205,828	-	-	-5	
Emergency Watershed Program (IIJA)	\$64,128	4	43,283	5	1,318	1	368	-	-\$950	-1	
Total Obligations	64,128	4	139,973	5	618,800	6	206,196	-	-412,604	-6	
Balances Available, EOY:											
Emergency Watershed Program	-	-	1,149	-	205,828	-	-	-	-205,828	-	
Emergency Watershed Program (IIJA)	43,159	-	823,310	-	368	-	-	-	-368	-	
Total Bal. Available, EOY	43,159	-	824,459	-	206,196	-	-	-	-206,196	-	
Total Available	107,287	4	964,432	5	824,996	6	206,196	-	-618,800	-6	
Less:											
Recoveries, Other	-11,982	-	-1,273	-	-537	-	-	-	+537	-	
Bal. Available, SOY	-95,305	-	-43,159	-	-824,459	-	-206,196	-	+618,263	-	
Total Appropriation	-	4	920,000	5	-	6	-	-	-	-6	

GEOGRAPHIC BREAKDOWN OF OBLIGATIONS AND FTEs

Table NRCS-20. Geographic Breakdown of Obligations and FTEs (thousands of dollars. FTEs)

State/Territory/Country	2024		2025		2026		2027	
	Actual	FTEs	Actual	FTEs	Estimated	FTEs	Estimated	FTEs
Alabama	\$9	-	\$3	-	\$13	-	\$4	-
Alaska	-	-	17	-	75	-	25	-
California	-	-	4	-	18	-	6	-
Colorado	74	-	3,591	-	15,875	-	5,291	-
Iowa	-	-	211	-	933	-	311	-
Kansas	-	-	45	-	199	-	66	-
Kentucky	51,092	-	93,411	3	412,957	4	137,605	-
Louisiana	382	3	269	2	1,189	-	396	-
Mississippi	109	-	-	-	-	-	-	-
Missouri.....	10,083	-	-	-	-	-	-	-
Montana	6	-	1	-	4	-	1	-
New Jersey	13	-	-	-	-	-	-	-
New Mexico.....	2,320	1	42,356	-	187,249	2	62,395	-
New York.....	40	-	30	-	133	-	44	-
North Carolina	-	-	33	-	146	-	49	-
North Dakota.....	1	-	-	-	-	-	-	-
Vermont.....	-	-	2	-	9	-	3	-
Distribution Unknown (rounding)	-1	-	-	-	-	-	-	-
Obligations	64,128	4	139,973	5	618,800	6	206,196	-
Bal. Available, EOY	43,159	-	824,459	-	206,196	-	-	-
Total, Available	107,287	4	964,432	5	824,996	6	206,196	-

OBJECT CLASSIFICATION

Table NRCS-21. Classification by Objects (thousands of dollars)

Item No.	Item	2024 Actual	2025 Actual	2026 Estimated	2027 Estimated
Personnel Compensation:					
	Personnel Compensation, Field.....	\$439	\$513	\$549	-
11	Total personnel compensation	439	513	549	-
12	Personal benefits	210	217	231	-
	Total, personnel comp. and benefits	649	730	780	-
Other Objects:					
21.0	Travel and transportation of persons	21	28	28	-
25.1	Advisory and assistance services	32	6,238	54,840	\$18,479
25.2	Other services from non-Federal sources	3,825	-	-	-
25.4	Operation and maintenance of facilities	2	-	-	-
25.7	Operation and maintenance of equipment ...	-	2	-	-
26.0	Supplies and materials	2	-	-	-
31.0	Equipment	23	-	-	-
32.0	Land and structures	10	-	-	-
41.0	Grants, subsidies, and contributions	59,564	132,975	563,152	187,717
	Total, Other Objects	63,479	139,243	618,020	206,196
99.9	Total, new obligations	64,128	139,973	618,800	206,196
Position Data:					
	Average Salary (dollars), ES Position	\$199,722	\$205,705	\$205,705	\$205,705
	Average Salary (dollars), GS Position	\$81,013	\$86,712	\$86,712	\$86,712
	Average Grade, GS Position.....	10.3	9.8	9.8	9.8

ACCOUNT 4: WATERSHED REHABILITATION PROGRAM

APPROPRIATIONS LANGUAGE

The appropriations language follows (deleted matter enclosed in brackets):

Watershed Rehabilitation Program

[Under the authorities of section 14 of the Watershed Protection and Flood Prevention Act, \$3,000,000 is provided.]

Change Description

This change (line 1 and 2) deletes language for Watershed Rehabilitation Program as appropriated by the Agriculture, Rural Development, Food and Drug Administration and Related Agencies Appropriations Act, 2026 (Public Law 119-37).

LEAD-OFF TABULAR STATEMENT

Table NRCS-22. Lead-Off Tabular Statement (In dollars)

Item	Amount
Estimate, 2026	\$3,000,000
Change in Appropriation	-3,000,000
Budget Estimate, 2027.....	-

PROJECT STATEMENTS

Table NRCS-23. Project Statement on Basis of Appropriations (thousands of dollars, FTEs)

Item	2024 Actual	FTEs	2025 Actual	FTEs	2026 Estimated	FTEs	2027 Estimated	FTEs	Inc. or Dec.	FTE Inc. or Dec.	Chg Key
Discretionary Approp	\$1,000	1	\$1,000	-	\$3,000	2	-	-	-\$3,000	-2	(1)
Mandatory Approp	-	8	-	10	-	4	-	-	-	-4	
Supplemental Approp	-	8	-	4	-	11	-	-	-	-11	
Total Adjusted Approp ...	1,000	17	1,000	14	3,000	17	-	-	-3,000	-17	
Total Appropriation	1,000	17	1,000	14	3,000	17	-	-	-3,000	-17	
Recoveries, Other	1,534	-	10,915	-	1,500	-	-	-	-1,500	-	
Bal. Available, SOY	50,345	-	33,176	-	28,132	-	-	-	-28,132	-	
Total Available	52,879	17	45,091	14	32,632	17	-	-	-32,632	-17	
Bal. Available, EOY	-33,176	-	-28,132	-	-	-	-	-	-	-	
Total Obligations	19,703	17	16,959	14	32,632	17	-	-	-32,632	-17	

Table NRCS-24. Project Statement on Basis of Obligations (thousands of dollars, FTEs)

Item	2024 Actual	FTEs	2025 Actual	FTEs	2026 Estimated	FTEs	2027 Estimated	FTEs	Inc. or Dec.	FTE Inc. or Dec.
Discretionary Obligations	\$1,365	1	\$918	-	\$4,588	2	-	-	-\$4,588	-2
Mandatory Obligations	11,388	8	2,888	10	21,448	4	-	-	-21,448	-4
Supplemental Obligations	6,950	8	13,153	4	6,596	11	-	-	-6,596	-11
Total Obligations	19,703	17	16,959	14	32,632	17	-	-	-32,632	-17
Add back:										
Balances Available, EOY:										
Watershed Rehabilitation Program	1,749	-	122	-	-	-	-	-	-	-
Small Watershed Rehabilitation Program	13,378	-	21,536	-	-	-	-	-	-	-
Watershed Rehabilitation Program (IIJA)	18,049	-	6,474	-	-	-	-	-	-	-
Total Bal. Available, EOY	33,176	-	28,132	-	-	-	-	-	-	-
Total Available	52,879	17	45,091	14	32,632	17	-	-	-32,632	-17
Less:										
Recoveries, Other	-1,534	-	-10,915	-	-1,500	-	-	-	+1,500	-
Bal. Available, SOY	-50,345	-	-33,176	-	-28,132	-	-	-	28,132	-
Total Appropriation	1,000	17	1,000	14	3,000	17	-	-	-3,000	-17

JUSTIFICATION OF CHANGES

Watershed Rehabilitation Program

- (1) A decrease of \$50,000,000 and a decrease of 45 staff years for the Watershed and Flood Prevention Operations Program (\$50,000,000 and 45 staff years available in 2026).

No new funding requested in 2027. This will allow NRCS to focus remaining funds to be prioritized to fund active approved watershed projects. There is permanent funding of \$150 million provided annually through the Farm Bill to support watershed projects.

GEOGRAPHIC BREAKDOWN OF OBLIGATIONS AND FTEs

Table NRCS-25. Geographic Breakdown of Obligations (thousands of dollars, FTEs)

State/Territory/Country	2024		2025		2026		2027	
	Actual	FTEs	Actual	FTEs	Estimated	FTEs	Estimated	FTEs
Alabama	\$51	-	-	-	-	-	-	-
California	21	-	\$31	-	\$60	-	-	-
Colorado	6	-	2	-	4	-	-	-
District of Columbia	598	3	3	-	6	-	-	-
Georgia	154	1	5,852	-	11,260	6	-	-
Illinois	-	-	50	-	96	-	-	-
Kansas	4	-	1	-	2	-	-	-
Kentucky	19	-	3	-	6	-	-	-
Massachusetts	800	1	423	1	814	1	-	-
Montana	17	-	-	-	-	-	-	-
Nebraska	1,789	-	113	1	217	-	-	-
Nevada	20	-	19	-	37	-	-	-
New Hampshire	73	-	76	-	146	-	-	-
New Jersey	2,369	-	80	-	154	-	-	-
New Mexico	760	-	193	1	371	-	-	-
New York	108	-	79	-	152	-	-	-
North Carolina	57	-	6	1	12	-	-	-
North Dakota	257	-	117	1	225	-	-	-
Ohio	-4	-	204	1	393	-	-	-
Oklahoma	2,889	1	358	2	689	1	-	-
Oregon	17	-	10	-	19	-	-	-
Pennsylvania	134	-	123	-	237	-	-	-
Puerto Rico	33	-	-	-	-	-	-	-
South Carolina	827	1	299	-	575	-	-	-
Texas	2,712	5	1,472	3	2,832	1	-	-
Utah	1,831	-	43	-	83	-	-	-
Vermont	2,700	-	383	-	737	-	-	-
Virginia	50	-	165	-	317	-	-	-
West Virginia	1,411	4	6,854	3	13,188	8	-	-
Distribution Unknown	-	1	-	-	-	-	-	-
Obligations	19,703	17	16,959	14	32,632	17	-	-
Bal. Available, EOY	33,176	-	28,132	-	-	-	-	-
Total, Available	52,879	17	45,091	14	32,632	17	-	-

OBJECT CLASSIFICATION

Table NRCS-26. Classification by Objects (thousands of dollars)

Item No.	Item	2024 Actual	2025 Actual	2026 Estimated	2027 Estimated
Personnel Compensation:					
	Personnel Compensation, Field.....	\$2,379	\$1,491	\$1,555	-
11	Total personnel compensation.....	2,379	1,491	1,555	-
12	Personal benefits.....	945	632	655	-
	Total, personnel comp. and benefits.....	3,324	2,123	2,210	-
Other Objects:					
21.0	Travel and transportation of persons.....	138	34	34	-
25.1	Advisory and assistance services.....	764	1,249	11,975	-
25.2	Other services from non-Federal sources.....	8,167	565	610	-
25.3	Other goods and services from Federal sources.....	-	1	1	-
25.4	Operation and maintenance of facilities.....	3,834	-12	-	-
26.0	Supplies and materials.....	7	-	-	-
41.0	Grants, subsidies, and contributions.....	3,469	12,999	17,802	-
	Total, Other Objects.....	16,379	14,836	30,422	-
99.9	Total, new obligations.....	19,703	16,959	32,632	-
Position Data:					
	Average Salary (dollars), ES Position.....	\$199,722	\$205,705	\$205,705	\$205,705
	Average Salary (dollars), GS Position.....	\$81,013	\$86,712	\$86,712	\$86,712
	Average Grade, GS Position.....	10.3	9.8	9.8	9.8

ACCOUNT 5: WATER BANK PROGRAM

LEAD-OFF TABULAR STATEMENT

Table NRCS-27. Lead-Off Tabular Statement (In dollars)

Item	Amount
Estimate, 2026	\$2,000,000
Change in Appropriation	-\$2,000,000
Budget Estimate, 2027	-

PROJECT STATEMENTS

Table NRCS-28. Project Statement on Basis of Appropriations (thousands of dollars, FTEs)

Item	2024		2025		2026		2027		Inc. or Dec.	FTE Inc. or Dec.	Chg Key
	Actual	FTEs	Actual	FTEs	Estimated	FTEs	Estimated	FTEs			
Discretionary Approp	\$2,000	3	\$2,000		\$2,000	1	-	-	-\$2,000	-1	(1)
Total Appropriation	2,000	3	2,000	-	2,000	1	-	-	-2,000	-1	
Recoveries, Other.....	178	-	60	-	80.0	-	-	-	-80	-	
Bal. Available, SOY.....	460	-	233	-	2,261	-	-	-	-2,261	-	
Total Available	2,638	3	2,293	-	4,341	1	-	-	-4,341	-1	
Bal. Available, EOY	-233	-	-2,261	-	-	-	-	-	-	-	
Total Obligations	2,405	3	32	-	4,341	1	-	-	-4,341	-1	

Table NRCS-29. Project Statement on Basis of Obligations (thousands of dollars, FTEs)

Item	2024		2025		2026		2027		Inc. or Dec.	FTE Inc. or Dec.
	Actual	FTEs	Actual	FTEs	Estimated	FTEs	Estimated	FTEs		
Discretionary Obligations.	\$2,405	3	\$32	-	\$4,341	1	-	-	-\$4,341	-1
Total Obligations	2,405	3	32	-	4,341	1	-	-	-4,341	-1
Add back:										
Balances Available, EOY:										
Water bank Program	233	-	2,261	-	-	-	-	-	-	-
Total Bal. Available, EOY..	233	-	2,261	-	-	-	-	-	-	-
Total Available	2,638	3	2,293	-	4,341	1	-	-	-4,341	-1
Less:										
Recoveries, Other.....	-178	-	-60	-	-80	-	-	-	+80	-
Bal. Available, SOY.....	-460	-	-233	-	-2,261	-	-	-	+2,261	-
Total Appropriation	2,000	3	2,000	-	2,000	1	-	-	-2,000	-1

JUSTIFICATION OF CHANGES

- 1) A decrease of \$2,000,000 and a decrease of 1 staff years for the Water Bank Program (\$2,000,000 and 1 staff years available in 2026).

No new funding in 2027. This will impact the states of: North Dakota, South Dakota, and Minnesota.

GEOGRAPHIC BREAKDOWN OF OBLIGATIONS AND FTEs

Table NRCS-30. Geographic Breakdown of Obligations and FTEs (thousands of dollars, FTEs)

State/Territory/Country	2024		2025		2026		2027	
	Actual	FTEs	Actual	FTEs	Estimated	FTEs	Estimated	FTEs
North Dakota.....	\$1,285	3	\$32	-	\$2,130	1	-	-
South Dakota	1,120				2,131	-	-	-
Obligations	2,405	3	32	-	4,261	1	-	-
Bal. Available, EOY	233	-	2,261	-	-	-	-	-
Total, Available	2,638	3	2,293	-	4,261	1	-	-

OBJECT CLASSIFICATION

Table NRCS-31. Classification by Objects (thousands of dollars)

Item No.	Item	2024 Actual	2025 Actual	2026 Estimated	2027 Estimated
Personnel Compensation:					
	Washington D.C.	-	\$27	-	-
	Personnel Compensation, Field.....	\$267	11	\$91	-
11	Total personnel compensation	267	38	91	-
12	Personal benefits	106	-	39	-
	Total, personnel comp. and benefits	373	38	130	-
Other Objects:					
21.0	Travel and transportation of persons	-	-	6	-
25.2	Other services from non-Federal sources	-	-	390	-
41.0	Grants, subsidies, and contributions.....	\$2,032	-\$6	3,735	-
	Total, Other Objects	2,032	-6	4,131	-
99.9	Total, new obligations	2,405	32	4,261	-
Position Data:					
	Average Salary (dollars), ES Position	\$199,722	\$205,705	\$205,705	\$205,705
	Average Salary (dollars), GS Position	\$81,013	\$86,712	\$86,712	\$86,712
	Average Grade, GS Position.....	10.3	9.8	9.8	9.8

ACCOUNT 6: HEATHY FORESTS RESERVE PROGRAM

PROJECT STATEMENTS

Table NRCS-32. Project Statement on Basis of Appropriations (thousands of dollars, FTEs)

Item	2024		2025		2026		2027		Inc. or Dec.	FTE Inc. or Dec.	Chg Key
	Actual	FTEs	Actual	FTEs	Estimated	FTEs	Estimated	FTEs			
Discretionary Approp	-	-	-	-	-	1	-	-	-	-	-1
Total Appropriation	-	-	-	-	-	1	-	-	-	-	-1
Recoveries, Other	-	-	-	-	\$1	-	-	-	-\$1	-	-
Bal. Available, SOY	\$7,000	-	\$7,000	-	6,998	-	\$1,750	-	-5,248	-	-
Total Available	7,000	-	7,000	-	6,999	1	1,750	-	-5,249	-1	-
Lapsing Balances	-	-	-	-	-	-	-	-	-	-	-
Bal. Available, EOY	-7,000	-	-6,998	-	-1,750	-	-	-	+1,750	-	-
Total Obligations	-	-	2	-	5,249	1	1,750	-	-3,499	-1	-

Table NRCS-33. Project Statement on Basis of Obligations (thousands of dollars, FTEs)

Item	2024		2025		2026		2027		Inc. or Dec.	FTE Inc. or Dec.
	Actual	FTEs	Actual	FTEs	Estimated	FTEs	Estimated	FTEs		
Discretionary Obligations	-	-	\$2	-	\$5,249	1	\$1,750	-	-\$3,499	-1
Total Obligations	-	-	2	-	5,249	1	1,750	-	-3,499	-1
Add back:										
Balances Available, EOY:										
Healthy Forest Reserve Program	\$7,000	-	\$6,998	-	1,750	-	-	-	-1,750	-
Total Bal. Available, EOY	7,000	-	6,998	-	1,750	-	-	-	-1,750	-
Total Available	7,000	-	7,000	-	6,999	1	1,750	-	-5,249	-1
Less:										
Recoveries, Other	-	-	-	-	-1	-	-	-	+1	-
Bal. Available, SOY	-7,000	-	-7,000	-	-6,998	-	-1,750	-	+5,248	-
Total Appropriation	-	-	-	-	-	1	-	-	-	-1

GEOGRAPHIC BREAKDOWN OF OBLIGATIONS AND FTEs

Table NRCS-34. Geographic Breakdown of Obligations (thousands of dollars, FTEs)

State/Territory/Country	2024		2025		2026		2027	
	Actual	FTEs	Actual	FTEs	Estimated	FTEs	Estimated	FTEs
District of Columbia.....	-	-	\$2	-	\$5,249	1	\$1,750	-
Obligations	-	-	2	-	5,249	1	1,750	-
Bal. Available, EOY.....	\$7,000	-	6,998	-	-	-	-	-
Total, Available.....	7,000	-	7,000	-	5,249	1	1,750	-

OBJECT CLASSIFICATION

Table NRCS-35. Classification by Objects (thousands of dollars)

Item No.	Item	2024 Actual	2025 Actual	2026 Estimated	2027 Estimated
Personnel Compensation:					
	Personnel Compensation, Field.....	-	-	\$91	-
11	Total personnel compensation	-	-	91	-
12	Personal benefits	-	-	39	-
	Total, personnel comp. and benefits	-	-	130	-
Other Objects:					
21.0	Travel and transportation of persons	-	-	30	-
25.1	Advisory and assistance services	-	-	60	-
25.2	Other services from non-Federal sources	-	-	4,947	\$578
	Other goods and services from Federal sources	-	-	40	-
25.3	Supplies and materials	-	-	42	-
41.0	Grants, subsidies, and contributions.....	-	\$2	-	1,172
	Total, Other Objects	-	2	5,119	1,750
99.9	Total, new obligations	-	2	5,249	1,750
Position Data:					
	Average Salary (dollars), ES Position	-	-	\$205,705	\$ -
	Average Salary (dollars), GS Position	-	-	\$86,717	\$ -
	Average Grade, GS Position	-	-	9.8	0.0

2027 USDA EXPLANATORY NOTES - NATURAL RESOURCES CONSERVATION SERVICE

ACCOUNT 7: FARM SECURITY AND RURAL INVESTMENT PROGRAMS

PROJECT STATEMENTS

Table NRCS-36. Project Statement on Basis of Appropriations (thousands of dollars, FTEs)

Item	2024 Actual	FTEs	2025 Actual	FTEs	2026 Estimated	FTEs	2027 Estimated	FTEs	Inc. or Dec.	FTE Inc. or Dec.
Discretionary Approp:										
Wetlands Mitigation Banking-Financial Assistance	\$2,000	-	\$2,000	-	\$2,000	-	-	-	-\$2,000	-
Subtotal Disc. Approps	2,000	-	2,000	-	2,000	-	-	-	-2,000	-
Mandatory Approp:										
Environmental Quality Incentive Program.....	1,878,838	2,303	1,878,838	2,401	2,467,563	2,420	\$2,656,163	4,031	+188,600	+1,611
Conservation Stewardship Program (2018)	921,816	888	921,816	1,004	1,201,019	999	1,224,594	1,276	+23,575	+277
Conservation Stewardship Program (2014)	-	15	-	1	-	1	-	-	-	-1
Agricultural Conservation Easement Program	416,043	300	416,043	261	579,618	260	603,193	570	+23,575	+310
Regional Conservation Partnership Program	282,900	231	282,900	258	400,775	258	424,350	1,023	+23,575	+765
Conservation Reserve Program (TA only)	220,770	1,094	220,770	1,168	220,770	1,164	220,770	1,622	-	+458
Agricultural Management Assistance.....	4,715	5	4,715	7	4,715	7	4,715	7	-	-
Environmental Quality Incentive Program-IRA	1,650,250	1,168	2,829,000	1,210	3,450,000	-	-	-	-3,450,000	-
Conservation Stewardship Program-IRA.....	471,500	398	943,000	433	1,500,000	-	-	-	-1,500,000	-
Agricultural Conservation Easement Program-IRA.....	188,600	108	471,500	62	600,000	-	-	-	-600,000	-
Regional Conservation Partnership Program-IRA	754,400	254	1,414,500	51	2,400,000	-	-	-	-2,400,000	-
Voluntary Public Access and Habitat Program	10,000	-	70,000	-	-	-	-	-	-	-
Feral Swine Eradication and Control Pilot Program....	7,500	3	52,500	-	-	-	-	-	-	-
Farm and Ranch Lands Protection Program	-	2	-	2	-	2	-	2	-	-
Wetlands Mitigation Banking.....	-	1	-	1	-	-	-	-	-	-
Wetlands Reserve Program.....	-	-	-	3	-	3	-	-	-	-3
Wildlife Habitat Incentive Program	-	-	-	1	-	1	-	-	-	-1
Healthy Reserve Program.....	-	-	-	-	-	1	-	-	-	-1
Subtotal Mand. Approps	6,807,332	6,770	9,505,582	6,863	12,824,460	5,116	5,133,785	8,531	-7,690,675	+3,415
Total Adjusted Approp	6,809,332	6,770	9,507,582	6,863	12,826,460	5,116	5,133,785	8,531	-7,692,675	+3,415
Add back:										
Transfers In and Out, Rescissions	60,228	-	60,228	-	70,740	-	70,740	-	-	-
Sequestration	414,055	-	570,805	-	298,915	-	314,590	-	+15,675	-
Total Appropriation.....	7,283,615	6,770	10,138,615	6,863	13,196,115	5,116	5,519,115	8,531	-7,677,000	+3,415
Transfers In:										
Transfers Out:										
NRCS/ACEP	-8,307	-	-8,307	-	-9,757	-	-9,757	-	-	-
NRCS/CSP	-21,184	-	-21,184	-	-24,881	-	-24,881	-	-	-
NRCS/EQIP.....	-30,737	-	-30,737	-	-36,102	-	-36,102	-	-	-
Total Transfers Out.....	-60,228	-	-60,228	-	-70,740	-	-70,740	-	-	-
Sequestration	-414,055	-	-570,805	-	-298,915	-	-314,590	-	-15,675	-
Recoveries, Other	449,106	-	447,135	-	500,800	-	426,510	-	-74,290	-
Rescinded Balances	-	-	-5,577,120	-	-7,950,000	-	-	-	+7,950,000	-
Bal. Available, SOY.....	2,718,467	-	3,403,156	-	2,511,440	-	757,288	-	-1,754,152	-
Total Available	9,976,905	6,770	7,780,753	6,863	7,888,700	5,116	6,317,583	8,531	-1,571,117	+3,415
Lapsing Balances	-2,483	-	-202	-	-	-	-	-	-	-
Bal. Available, EOY.....	-3,403,156	-	-2,511,440	-	-757,288	-	-304,314	-	+452,974	-
Total Obligations	6,571,266	6,770	5,269,111	6,863	7,131,412	5,116	6,013,269	8,531	-1,118,143	+3,415

Table NRCS-37. Project Statement on Basis of Obligations (thousands of dollars, FTEs)

Item	2024 Actual	FTEs	2025 Actual	FTEs	2026 Estimated	FTEs	2027 Estimated	FTEs	Inc. or Dec.	FTE Inc. or Dec.
Discretionary Obligations:										
Wetland Mitigation Banking- Financial Assistance	\$21	-	-	-	\$8,411	-	-	-	-\$8,411	-
Subtotal Disc Obligations.....	21	-	-	-	8,411	-	-	-	-8,411	-
Mandatory Obligations:										
Environmental Quality Incentive Program.....	2,110,900	2,303	\$2,076,657	2,401	3,188,800	2,420	\$2,836,368	4,031	-352,432	+1,611
Conservation Stewardship Program (2018)	929,092	888	1,023,512	1,004	1,458,586	999	1,276,651	1,276	-181,935	+277
Conservation Stewardship Program (2014)	77,745	15	43,110	1	56,441	1	-	-	-56,441	-1
Agricultural Conservation Easement Program	466,505	300	420,209	261	977,367	260	711,482	570	-265,885	+310
Regional Conservation Partnership Program	351,580	231	430,568	258	1,081,854	258	717,933	1,023	-363,921	+765
Conservation Reserve Program (TA only)	183,055	1,094	189,011	1,168	220,255	1,164	347,913	1,622	+127,658	+458
Agricultural Management Assistance.....	4,431	5	4,513	7	4,715	7	4,715	7	-	-
Environmental Quality Incentive Program-IRA.....	1,603,750	1,168	545,273	1,210	-	-	-	-	-	-
Conservation Stewardship Program-IRA.....	449,516	398	222,866	433	-	-	-	-	-	-
Agricultural Conservation Easement Program-IRA.....	176,750	108	66,199	62	-	-	-	-	-	-
Regional Conservation Partnership Program-IRA.....	193,836	254	239,510	51	-	-	-	-	-	-
Voluntary Public Access and Habitat Program	9,465	-	-	-	52,500	-	17,500	-	-35,000	-
Feral Swine Eradication and Control Pilot Program.....	5,744	3	-	-	39,374	-	13,126	-	-26,248	-
Farm and Ranch Lands Protection Program	2,992	2	1,032	2	3,250	2	74,479	2	+71,229	-
Grassland Reserve Program.....	708	-	32	-	12,930	-	4,310	-	-8,620	-
Wetlands Mitigation Banking.....	47	-	3,668	1	550	-	-	-	-550	-
Wetlands Reserve Program.....	5,053	-	2,799	3	20,484	3	6,828	-	-13,656	-3
Wildlife Habitat Incentive Program	76	1	128	1	1,744	1	581	-	-1,163	-1
Healthy Forest Reserve Program	-	-	25	-	4,151	1	1,383	-	-2,768	-1
Chesapeake Bay Watershed Program.....	-	-	-1	-	-	-	-	-	-	-
Mandatory Technical Assistance Funding.....	-	-	-	-	-	-	-	-	-	-
Subtotal Mand Obligations.....	6,571,245	6,770	5,269,111	6,863	7,123,001	5,116	6,013,269	8,531	-1,109,732	+3,415
Total Obligations	6,571,266	6,770	5,269,111	6,863	7,131,412	5,116	6,013,269	8,531	-1,118,143	+3,415
Add back:										
Lapsing Balances	2,483	-	202	-	-	-	-	-	-	-
Balances Available, EOY:										
Discretionary EOY	7,984	-	6,411	-	-	-	-	-	-	-
Mandatory EOY	3,395,172	-	2,505,029	-	757,288	-	304,314	-	-452,974	-
Total Bal. Available, EOY.....	3,403,156	-	2,511,440	-	757,288	-	304,314	-	-452,974	-
Total Available	9,976,905	6,770	7,780,753	6,863	7,888,700	5,116	6,317,583	8,531	-1,571,117	+3,415
Less:										
Total Transfers Out	60,228	-	60,228	-	70,740	-	70,740	-	-	-
Sequestration	414,055	-	570,805	-	298,915	-	314,590	-	+15,675	-
Recoveries, Other	-449,106	-	-447,135	-	-500,800	-	-426,510	-	+74,290	-
Rescinded Balances	-	-	5,577,120	-	7,950,000	-	-	-	-7,950,000	-
Bal. Available, SOY.....	-2,718,467	-	-3,403,156	-	-2,511,440	-	-757,288	-	+1,754,152	-
Total Appropriation.....	7,283,615	6,770	10,138,615	6,863	13,196,115	5,116	5,519,115	8,531	-7,677,000	3,415

JUSTIFICATION OF CHANGE

Farm Security and Rural Investment (FSRI) Programs

(1) A decrease of \$8,411,000 for the FSRI Program (\$8,411,000 available in 2026).

No new funding requested in 2027. The FSRI account holds the majority of conservation programs mandatory funding from the Farm Bill and the Working Families Tax Cut Act. Changes are as authorized by Congress and reflected in the baselines in 2026 and projected in 2027.

GEOGRAPHIC BREAKDOWN OF OBLIGATIONS AND FTEs

Table NRCS-38. Geographic Breakdown of Obligations (thousands of dollars, FTEs)

State/Territory /Country	ACEP	AMAP	CRPG	CSTP	EQIP	FRPP	FSCP	GRPG	RCPD	VPAP	WHIP	WMBP	WRPG	IRA- ACEP	IRA- EQIP	IRA- RCPD	IRA- CSTP	HFRP	CBWP	CSPG
Alabama.....	\$522	-	\$729	\$17,765	\$40,398	-	-	-	\$1,691	-	-	-	-	\$134	\$2,620	\$391	\$4,744	-	-	-
Alaska.....	915	-	201	468	20,074	-	-	-	1,363	-	-	-	-	151	12,027	247	164	-	-	-
Arizona.....	10,342	-	190	14,422	16,097	-	-	-	29,991	-	-	-	-	227	1,629	583	709	-	-	-
Arkansas.....	29,460	-	1,494	69,936	69,482	-	-	-	9,203	-	-	-	-	363	33,633	2,554	1,200	-	-	-
California.....	14,993	-	580	26,884	122,749	-	-	-	10,789	-	-\$1	-	-	526	9,922	1,688	4,304	-	-	-
Colorado.....	18,762	-	4,640	17,150	38,402	-	-	-	23,276	-	-	-	-	3,417	3,292	856	1,112	-	-	-
Connecticut.....	3,656	\$154	175	2,248	17,292	-	-	-	1,690	-	-	-	-	78	3,366	240	349	-	-	-
Delaware.....	7,320	114	271	563	8,234	-	-	-	68	-	-	-	-	71	411	3,835	145	-	-\$1	-
District of Columbia.....	35,054	-	22,668	68,471	97,709	\$1,032	-	\$32	6,217	-\$0.1	-	-	\$32	32,024	127,987	43,653	52,982	-	-0	-
Florida.....	19,351	-	320	16,243	48,472	-	-	-	8,232	-	-	-	-	600	4,652	575	1,392	-	-	-
Georgia.....	2,383	-	2,202	41,203	72,193	-	-	-	1,174	-	-	-	-	250	3,319	671	2,871	-	-	-
Hawaii.....	80	162	255	3,613	23,661	-	-	-	6,648	-	-	-	-	161	1,717	5,477	1,010	-	-	-
Idaho.....	6,556	-	489	11,737	52,291	-	-	-	24,520	-	-	-	-	4,125	5,735	469	3,388	-	-	-
Illinois.....	7,770	-	16,746	22,184	52,963	-	-	-	7,753	-	8	\$604	-	300	3,534	8,534	24,122	-	-	-
Indiana.....	12,370	-	12,110	20,548	37,116	-	-	-	3,959	-	-	-	-	514	7,094	2,683	1,530	-	-	-
Iowa.....	11,184	-	23,526	22,573	39,059	-	-	-	13,939	-	-	-	-	495	4,496	12,987	5,011	-	-	-
Kansas.....	4,502	-	8,858	20,215	52,313	-	-	-	2,581	-	-	-	-	368	9,018	6,717	1,773	-	-	-
Kentucky.....	17,295	-	2,828	17,444	32,323	-	-	-	1,506	-	3	-	634	1,042	6,651	800	2,812	\$25	-	-
Louisiana.....	25,965	-	1,217	26,504	31,657	-	-	-	888	-	101	-	-	1,025	5,853	817	7,400	-	-	-
Maine.....	318	938	214	7,394	13,859	-	-	-	6,557	-	3	-	-	162	7,308	2,680	685	-	-	-
Maryland.....	2,361	327	1,862	7,158	20,466	-	-	-	2,492	-	-	-	-	334	3,008	8,370	404	-	-	-
Massachusetts.....	3,524	190	198	2,053	14,340	-	-	-	1,074	-	7	-	-	616	1,480	301	418	-	-	-
Michigan.....	1,900	-	1,849	29,784	22,401	-	-	-	3,812	-	-	1,057	-	397	3,879	6,676	6,892	-	-	-
Minnesota.....	1,197	-	11,553	46,847	65,819	-	-	-	3,327	-	-	995	2,114	508	10,473	26,032	5,771	-	-	-
Mississippi.....	7,578	-	3,365	67,648	75,630	-	-	-	5,544	-	-	-	-	236	1,145	634	432	-	-	-
Missouri.....	9,793	-	7,298	30,560	46,727	-	-	-	3,057	-	-	-	-	486	32,464	904	3,568	-	-	-
Montana.....	31,866	-	2,132	23,796	39,650	-	-	-	28,170	-	-	-	-	4,063	2,551	554	5,273	-	-	-
Nebraska.....	12,043	-	6,564	37,648	43,131	-	-	-	2,314	-	-	-	-	500	5,514	24,676	4,890	-	-	-
Nevada.....	5,450	233	61	1,874	19,286	-	-	-	55	-	-	-	-	90	649	200	197	-	-	-
New Hampshire.....	5,152	127	147	2,098	5,085	-	-	-	9,732	-	-	-	-	463	14,039	337	1,963	-	-	-
New Jersey.....	318	306	327	2,223	16,465	-	-	-	854	-	3	-	-	183	2,781	285	370	-	-	-
New Mexico.....	5,440	-	984	15,601	30,303	-	-	-	21,668	-	-	-	19	141	2,116	370	4,646	-	-	-
New York.....	2,820	300	805	6,297	26,150	-	-	-	1,177	-	2	-	-	320	2,976	451	1,193	-	-	-
North Carolina.....	5,493	-	727	16,470	28,673	-	-	-	34,212	-	-	-	-	2,313	2,336	431	3,184	-	-	-
North Dakota.....	2,297	-	5,286	37,015	45,398	-	-	-	4,483	-	-	-	-	482	7,647	20,520	3,658	-	-	-
Ohio.....	7,231	-	9,437	21,432	34,212	-	-	-	912	-	-	-	-	322	4,999	594	3,100	-	-	-
Oklahoma.....	3,543	-	2,182	18,695	47,908	-	-	-	21,224	-	-	-	-	301	6,868	693	2,038	-	-	-
Oregon.....	4,552	-	1,603	31,569	39,129	-	-	-	15,002	-	-	-	-	271	2,838	2,676	5,228	-	-	-
Pennsylvania.....	2,548	296	2,377	9,804	31,091	-	-	-	6,876	-	-	-	-	1,308	40,419	8,292	4,013	-	-	-
Puerto Rico.....	41	-	68	3,433	23,499	-	-	-	157	-	-	-	-	234	2,698	226	384	-	-	-
Rhode Island.....	1,457	153	85	1,247	8,131	-	-	-	526	-	-	-	-	179	3,427	260	478	-	-	-

2027 USDA EXPLANATORY NOTES – NATURAL RESOURCES CONSERVATION SERVICE

State/Territory /Country	ACEP	AMAP	CRPG	CSTP	EQIP	FRPP	FSCP	GRPG	RCP	VPAP	WHIP	WMBP	WRPG	IRA-ACEP	IRA-EQIP	IRA-RCP	IRA-CSTP	HFRP	CBWP	CSPG
South Carolina.....	109	-	685	22,240	37,317	-	-	-	257	-	-	-	-	118	4,889	341	1,919	-	-	-
South Dakota	12,242	-	11,432	44,277	38,814	-	-	-	4,243	-	-	-	-	469	2,831	23,211	8,147	-	-	-
Tennessee.....	5,957	-	1,048	28,772	48,510	-	-	-	4,441	-	-	-	-	335	7,914	932	4,736	-	-	-
Texas.....	7,232	-	7,683	19,124	151,096	-	-	-	27,226	-	-	-	-	1,232	92,081	3,861	5,137	-	-	-
Utah	12,098	186	471	14,636	28,152	-	-	-	5,188	-	-	-	-	180	2,103	434	2,397	-	-	-
Vermont.....	6,845	128	309	3,422	20,943	-	-	-	3,310	-	-	-	-	427	2,046	1,311	967	-	-	-
Virginia	3,927	-	334	23,013	37,313	-	-	-	1,291	-	-	-	-	273	4,691	1,669	6,344	-	-	-
Washington	4,482	-	3,274	16,058	58,775	-	-	-	45,380	-	-	-	-	188	8,913	1,611	1,657	-	-	-
West Virginia.....	1,169	711	139	6,097	16,377	-	-	-	190	-	-	-	-	203	2,062	373	4,527	-	-	-
Wisconsin.....	8,229	-	4,635	42,140	42,394	-	-	-	5,589	-	-	1,011	-	234	5,590	5,365	10,476	-	-	-
Wyoming	12,517	188	377	6,025	27,126	-	-	-	4,739	-	-	-	-	2,761	3,584	461	759	-	-	-
Obligations.....	420,209	4,513	189,011	1,066,622	2,076,657	1,032	-	32	430,568	-0	128	3,668	2,799	66,199	545,273	239,510	222,866	25	-1	-
Lapsing Balances..	-	202	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bal. Available,																				
EOY.....	374,619	-	117,076	257,724	597,293	77,244	-	17,216	942,463	52,592	2,323	547	16,657	-	-	-	-	5,508	1	6,651
Total, Available ⁶ ...	794,828	4,715	306,087	1,324,346	2,673,950	78,276	-	17,248	1,373,031	52,592	2,451	4,215	19,456	66,199	545,273	239,510	222,866	5,533	0	6,651

⁶ Total Available balance does not include reimbursable unobligated balances.

OBJECT CLASSIFICATION

Table NRCS-39. Classification by Objects (thousands of dollars)

Item No.	Item	2024 Actual	2025 Actual	2026 Estimated	2027 Estimated
Personnel Compensation:					
	Washington D.C.	\$32,361	\$33,313	\$24,440	\$24,440
	Personnel Compensation, Field	527,329	602,219	443,364	756,209
11	Total personnel compensation	559,690	635,532	467,804	780,649
12	Personal benefits	239,883	274,798	197,205	328,553
13.0	Benefits for former personnel.....	105	95	70	116
	Total, personnel comp. and benefits	799,678	910,425	665,079	1,109,318
Other Objects:					
21.0	Travel and transportation of persons	14,806	2,555	5,210	2,849
22.0	Transportation of things.....	829	-	-	-
23.1	Rental payments to GSA	27,926	28,169	36,543	48,546
23.2	Rental payments to others	74,773	75,969	98,553	132,032
23.3	Communications, utilities, and misc. charges	-256	1,156	2,905	1,943
24.0	Printing and reproduction	770	1,106	4,823	1,859
25.1	Advisory and assistance services	83	283,179	330,333	128,224
25.2	Other services from non-Federal sources	371,713	-	10,107	30,911
	Other goods and services from Federal sources.....	162,429	224,118	228,601	78,601
25.4	Operation and maintenance of facilities.....	333,301	136	224	228
25.5	Research and development contracts	355	-	-	-
25.6	Medical care	-	42	69	70
25.7	Operation and maintenance of equipment	338	7,516	12,383	8,380
26.0	Supplies and materials.....	7,154	3,773	6,216	6,341
31.0	Equipment.....	105,549	10,112	16,659	9,085
32.0	Land and structures	267,089	169,249	175,975	179,494
41.0	Grants, subsidies, and contributions.....	4,404,167	3,551,535	5,537,597	4,275,388
42.0	Insurance Claims and Indemnities	561	71	134	-
43.0	Interest and Dividends.....	1	-	1	1
	Total, Other Objects	5,771,588	4,358,686	6,466,333	4,903,952
99.9	Total, new obligations	6,571,266	5,269,111	7,131,412	6,013,270
DHS Building Security Payments (included in 25.3)					
		\$2,809	\$6,953	\$7,260	\$6,969
Position Data:					
	Average Salary (dollars), ES Position	\$199,722	\$205,705	\$205,705	\$205,705
	Average Salary (dollars), GS Position	\$81,013	\$86,712	\$86,712	\$86,712
	Average Grade, GS Position	10.3	9.8	9.8	9.8