Forest Service
U.S. DEPARTMENT OF AGRICULTURE

Fiscal Year 2026, Quarter 2 Deferred Maintenance Needs

Within the Senate Report accompanying the Commerce, Justice, Science; Energy and Water Development; and Interior and Environment Appropriations Act, 2026 the following language was written:

> *The Department of the Interior and the Forest Service are directed to maintain updated 5-year deferred maintenance plans that, to the extent practicable, include a list of all outstanding deferred maintenance needs, and to provide them to the Committees on a quarterly basis.*

According to the June 2022 Federal Accounting Standards Advisory Board Handbook, "deferred maintenance and repairs are maintenance and repairs that were not performed when they should have been or were scheduled to be, and which are put off or delayed for a future period. Maintenance and repair include a variety of activities intended to preserve assets in an acceptable condition, including activities such as preventive maintenance and replacement of parts, systems, and components. These terms do not include activities intended to expand the capacity of assets to allow them to serve different purposes or significantly increased needs[1]."

The following table summarizes the Forest Service's Deferred Maintenance for Quarter 2 of Fiscal Year 2026.

Fiscal Year 2026, Quarter 2 Deferred Maintenance Summary by Asset Type

Asset Type	Deferred Maintenance *In dollars*
Road Bridge	951,164,255
Building	2,917,313,249
Communication System	9,406,661
Dam	309,588,530
Heritage	38,687,750
Minor Constructed Features	352,837,745
Road [a/]	6,120,000,000
Trail	347,209,770
Trail Bridge	81,443,900
Wastewater System	99,987,931
Drinking Water System	213,556,986
Grand Total	**11,441,196,777**

[a/] Deferred maintenance values for high clearance vehicle and basic custodial care (closed) roads cannot be estimated with a suitable degree of confidence and are therefore not included. "Roads, Trails and /or Other Assets may have segments located in multiple states. Deferred maintenance values for passenger car roads and trails are based on a statistically significant random sampling of these assets to generate a national deferred maintenance cost per mile.

[1] FASAB Handbook of Federal Accounting standards and Other Pronouncements, as amended June 30, 2022. https://files.fasab.gov/pdffiles/2022_%20FASAB_%20Handbook.pdf