



**United States
Environmental Protection Agency**

FISCAL YEAR 2027

**Justification of Appropriation
Estimates for the
Committee on Appropriations**

Tab 07: Superfund

EPA-190R26002

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**Environmental Protection Agency
FY 2027 Annual Performance Plan and Congressional Justification**

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**Environmental Protection Agency
FY 2027 Annual Performance Plan and Congressional Justification**

**APPROPRIATION: Hazardous Substance Superfund
Resource Summary Table
(Dollars in Thousands)**

	FY 2025 Final Actuals	FY 2026 Enacted Operating Plan	FY 2027 President's Budget	FY 2027 President's Budget v. FY 2026 Enacted Operating Plan
Hazardous Substance Superfund				
Budget Authority	\$1,784,640	\$282,749	\$290,043	\$7,294
Total Workyears	3,028.8	2,190.3	2,575.9	385.6

*For ease of comparison, Superfund transfer resources for the audit and research functions are shown in the Superfund account.

**Bill Language: Hazardous Substance Superfund
(INCLUDING TRANSFERS OF FUNDS)**

For necessary expenses to carry out the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (CERCLA), including sections 111(c)(3), (c)(5), (c)(6), and (e)(4) (42 U.S.C. 9611), and hire, maintenance, and operation of aircraft, \$290,043,000, to remain available until expended, consisting of such sums as are available in the Trust Fund on September 30, 2026, and not otherwise appropriated from the Trust Fund, as authorized by section 517(a) of the Superfund Amendments and Reauthorization Act of 1986 (SARA) and up to \$290,043,000 as a payment from general revenues to the Hazardous Substance Superfund for purposes as authorized by section 517(b) of SARA: Provided, That funds appropriated under this heading may be allocated to other Federal agencies in accordance with section 111(a) of CERCLA: Provided further, That for fiscal year 2027, section 122(b)(3) of CERCLA (42 U.S.C. 9622(b)(3)) shall be applied by inserting before the period at the end: ", including for the hire, maintenance, and operation of aircraft": Provided further, That for fiscal year 2027, the matter preceding the first proviso in section 443(b) of title IV of division G of the Consolidated Appropriations Act, 2023 (Public Law 117–328) shall be applied by inserting before the colon ", including for the hire, maintenance, and operation of aircraft": Provided further, That amounts in the preceding proviso shall continue to be treated as amounts specified in section 103(b) of division A of Public Law 118–5: Provided further, That of the funds ap-proriated under this heading, \$11,328,000 shall be paid to the "Office of Inspector General" appropriation to remain available until September 30, 2028, and \$17,216,000 shall be paid to the "Science and Technology" appropriation to remain available until September 30, 2028.

Program Projects in Superfund
(Dollars in Thousands)

Program Project	FY 2025 Final Actuals	FY 2026 Enacted Operating Plan	FY 2027 President's Budget	FY 2027 President's Budget v. FY 2026 Enacted Operating Plan
Audits, Evaluations, and Investigations				
Audits, Evaluations, and Investigations	\$10,038	\$11,328	\$11,328	\$0
Compliance				
Compliance Monitoring	\$1,427	\$817	\$817	\$0
Enforcement				
Criminal Enforcement	\$8,878	\$5,483	\$4,100	-\$1,383
Environmental Justice	\$6,447	\$0	\$0	\$0
Forensics Support	\$1,478	\$888	\$1,071	\$183
Superfund: Enforcement	\$182,769	\$0	\$0	\$0
Superfund: Federal Facilities Enforcement	\$13,090	\$452	\$1,544	\$1,092
Subtotal, Enforcement	\$212,661	\$6,823	\$6,715	-\$108
Homeland Security				
Homeland Security: Preparedness, Response, and Recovery	\$49,106	\$34,981	\$34,847	-\$134
Homeland Security: Protection of EPA Personnel and Infrastructure	\$698	\$1,126	\$915	-\$211
Subtotal, Homeland Security	\$49,804	\$36,107	\$35,762	-\$345
Indoor Air and Radiation				
Radiation: Protection	\$2,828	\$2,122	\$2,420	\$298
Information Exchange / Outreach				
Exchange Network	\$1,411	\$0	\$0	\$0
IT / Data Management / Security				
Information Security	\$1,430	\$921	\$5,082	\$4,161
IT / Data Management	\$18,646	\$18,035	\$19,078	\$1,043
Subtotal, IT / Data Management / Security	\$20,076	\$18,956	\$24,160	\$5,204
Legal / Science / Regulatory / Economic Review				
Alternative Dispute Resolution	\$585	\$0	\$0	\$0
Legal Advice: Environmental Program	\$4,140	\$608	\$593	-\$15
Subtotal, Legal / Science / Regulatory / Economic Review	\$4,725	\$608	\$593	-\$15

Program Project	FY 2025 Final Actuals	FY 2026 Enacted Operating Plan	FY 2027 President's Budget	FY 2027 President's Budget v. FY 2026 Enacted Operating Plan
Operations and Administration				
Acquisition Management	\$27,810	\$15,207	\$23,285	\$8,078
Central Planning, Budgeting, and Finance	\$32,084	\$20,724	\$21,993	\$1,269
Facilities Infrastructure and Operations	\$65,886	\$66,713	\$61,868	-\$4,845
Financial Assistance Grants / IAG Management	\$4,880	\$2,730	\$2,834	\$104
Human Resources Management	\$8,238	\$6,820	\$6,230	-\$590
Subtotal, Operations and Administration	\$138,897	\$112,194	\$116,210	\$4,016
Research: Chemical Safety for Sustainability				
Health and Environmental Risk Assessment	\$3,712	\$2,888	\$5,583	\$2,695
Research: Chemical Safety for Sustainability	\$6,925	\$2,826	\$0	-\$2,826
Subtotal, Research: Chemical Safety for Sustainability	\$10,637	\$5,714	\$5,583	-\$131
Research: Sustainable Communities				
Research: Sustainable and Healthy Communities	\$15,959	\$11,448	\$11,202	-\$246
Superfund Cleanup				
Superfund: Emergency Response and Removal	\$269,282	\$47,311	\$46,568	-\$743
Superfund: EPA Emergency Preparedness	\$8,614	\$7,700	\$7,524	-\$176
Superfund: Federal Facilities	\$28,884	\$21,621	\$21,161	-\$460
Superfund: Remedial	\$1,009,398	\$0	\$0	\$0
Subtotal, Superfund Cleanup	\$1,316,178	\$76,632	\$75,253	-\$1,379
TOTAL Superfund	\$1,784,640	\$282,749	\$290,043	\$7,294

*For ease of comparison, Superfund transfer resources for the audit and research functions are shown in the Superfund account.

Audits, Evaluations, and Investigations

Audits, Evaluations, and Investigations

Program Area: Audits, Evaluations, and Investigations

Goal: Advance Permitting Reform, Cooperative Federalism, and Cross-Agency Partnership

Objective(s): Organizational Excellence

(Dollars in Thousands)

	FY 2025 Final Actuals	FY 2026 Enacted Operating Plan	FY 2027 President's Budget	FY 2027 President's Budget v. FY 2026 Enacted Operating Plan
Inspector General	\$42,721	\$43,250	\$37,768	-\$5,482
<i>Hazardous Substance Superfund</i>	<i>\$10,038</i>	<i>\$11,328</i>	<i>\$11,328</i>	<i>\$0</i>
Total Budget Authority	\$52,759	\$54,578	\$49,096	-\$5,482
Total Workyears	222.7	270.0	259.9	-10.1

The Agency notes that FY 2026 levels are estimates and subject to refinement based on Administration priorities.

Program Project Description:

Created pursuant to the Inspector General Act of 1978, as amended, 5 U.S.C. §§ 401–424,¹ the U.S. Environmental Protection Agency Office of Inspector General, or OIG, is an independent office that receives a separate appropriation within the EPA’s budget. The mission of the OIG is to drive change by fighting fraud, promoting ethical conduct, and recommending improvement in the environmental space. To this end, the OIG conducts and supervises independent audits, evaluations, inspections, and investigations while reviewing existing and proposed legislation and regulations relating to the programs and operations of EPA and the U.S. Chemical Safety and Hazard Investigation Board, or CSB, including the Superfund program, as applicable. The OIG further provides leadership and coordination related to oversight functions, including the OIG Hotline and whistleblower resources; makes evidence-based policy recommendations; and works to prevent and detect waste, fraud, and abuse in Agency, grantee, and contractor operations of the Agency’s Superfund and other programs.

Audits: The OIG Office of Audit, or OA, is responsible for conducting financial and performance audits of EPA’s and the CSB’s programs and operations including the Superfund program. The OA complies with generally accepted government auditing standards, as applicable based upon the work performed. The OA conducts performance audits to assess the economy, efficiency, internal control, and compliance of EPA business operations and programs. In addition, the OA conducts a minimum of ten statutorily mandated² audits each year, including financial audits of EPA’s and the CSB’s financial statements as required by the Chief Financial Officers Act of 1990, as well as audits of EPA’s and the CSB’s information security practices as required by the Federal Information Security Modernization Act of 2014.

¹ For additional information, please refer to: [5 U.S.C. §§ 401–424](#).

² Statute citations for mandated audits include: Chief Financial Officers Act of 1990, 31 U.S.C. § 3521(e); Federal Insecticide, Fungicide, and Rodenticide Act, 7 U.S.C. § 136a-1(k)(10); Pesticide Registration Improvement Act, 7 U.S.C. § 136w-8(i)(3); Frank R. Lautenberg Chemical Safety for the 21st Century Act, 15 U.S.C. § 2625(b)(3)(D)(iii); Hazardous Waste Electronic Manifest Establishment Act, 42 U.S.C. § 6939g(d)(3)(B); 31 U.S.C. § 3353(a); 31 U.S.C. § 3353(a); U.S.C. § 3555(b)(1); Charge Card Abuse Prevention Act of 2012, 41 U.S.C. 1909(c)-(d); 44 U.S.C. § 3555(b)(1)

Investigations: The OIG Office of Investigations, or OI, is the oversight component responsible for investigating allegations of fraud, waste, and abuse related to EPA and CSB programs and operations, including those funded by the American Rescue Plan Act, the Infrastructure Investment and Jobs Act and Superfund. Pursuant to the Inspector General Act, 5 U.S.C. § 406(f), OI special agents have statutory law enforcement authority to conduct criminal investigations, including carrying a firearm; making an arrest without a warrant while engaged in official duties or as expressly authorized by the attorney general for any offense against the United States committed in the presence of the agent, as well as for any felony cognizable under the laws of the United States; and seeking and executing warrants for arrest, search of premises, or seizure of evidence upon probable cause to believe a violation has been committed. OI special agents are authorized to conduct civil and administrative investigations often done in coordination with the U.S. Department of Justice and with various other federal and state law enforcement organizations. With a geographical area of responsibility spanning from the Northern Mariana Islands to Maine and Alaska to the U.S. Virgin Islands, the OI leverages a data- and intelligence-driven framework to identify high-impact investigations.

Evaluations and Inspections: The OIG Office of Special Review and Evaluation, or OSRE, is responsible for evaluating and inspecting the effectiveness of EPA's and the CSB's programs including the Superfund program. Its oversight projects focus on the efficiency and effectiveness of program operations; promote economy, efficiency, and effectiveness in the administration of EPA's programs; and result in waste avoidance, improvements to Agency procedures and guidance documents, increased transparency into regulatory and other decision-making, and eliminated barriers and improved program outcomes. Oversight activities are conducted in compliance with the Council of the Inspectors General on Integrity and Efficiency's, or CIGIE, *Quality Standards for Inspection and Evaluation*. Evaluations and inspections span all EPA regional and program offices, including the Superfund Program, as well as EPA's state, Tribal, and local partners.

Administrative Investigations: The OIG Administrative Investigations Directorate, or AID, located within OSRE, conducts statutorily mandated civil and administrative investigations, including whistleblower reprisal investigations that are statutorily required under 41 U.S.C. § 4712, as well as allegations of misconduct by senior Agency and CSB employees, contractors, subcontractors, grantees, subgrantees, or personal services contractors. The AID performs special reviews that involve a suspected or alleged violation of law, regulation, or policy, as well as allegations of serious mismanagement. The AID also manages the OIG Hotline, which is statutorily required under the Inspector General Act of 1978, as amended, and is the OIG's primary method of receiving complaints of fraud, waste, and abuse. Along with select evaluation staff, the AID regularly meets with EPA's scientific integrity personnel, updates coordination procedures between the OIG and EPA's Scientific Integrity Officials, and reviews documents to make EPA aware of all identified allegations of violations of its *Scientific Integrity Policy*.

Data Analytics: The Data Analytics Directorate, or DAD, located within the Office of Data, Analysis, and Technology leverages advanced analytics to identify key risk areas to EPA or CSB program integrity. DAD automates the acquisition, transformation, and analysis of large and disparate datasets to support audits, evaluations, and investigations. It also provides support for statistical sampling and survey creation for audits and evaluations. DAD's oversight products

visualize³ the extent of EPA programs and operations. DAD further supports the OIG’s proactive oversight efforts with its data analytical capabilities to generate investigative leads for agents, AI platforms for machine learning programs to detect potential fraud, and penetration and vulnerability testing for cybersecurity oversight of EPA systems.

OIG Support: The OIG and its oversight programs are supported by the Office of Counsel; the Office of Congressional and Public Affairs; the Office of Data, Analysis, and Technology; and the Office of Mission Support. These offices provide legal, professional, and technical support; support the recruitment, retention, and training of the OIG’s employees; manage public outreach efforts and congressional and public engagements; and inform the public about OIG activities.

FY 2027 Activities and Performance Plan:

The OIG is statutorily mandated to prepare an annual statement summarizing “the most serious management and performance challenges facing the agency” and to assess the Agency’s progress in addressing those challenges. The OIG also maintains responsibility for 19 significant required recurring reports, audits, and evaluations, including annual financial statement, improper payment, and FISMA audits, and for work requested by Congress or resulting from an OIG Hotline contact.

In FY 2027, the OIG will continue to target initiatives addressing the Superfund program and its operations. The OIG also will continue its oversight of EPA’s implementation of the Infrastructure Investment and Jobs Act. FY 2027 resources and activities will focus on implementing cost-saving strategies, such as AI and other business automation tools, to create process improvements. FY 2027 activities support efficiencies to deliver measurable outcomes in the Superfund program.

Audits: The OA’s recommendations often address the efficiency and effectiveness of EPA programs that manage and award significant dollar amounts. In FY 2025, the OA issued 27 audit products. This includes 24 reports and three memos to OMB. The OA’s audit of EPA’s FYs 2025 consolidated financial statements found the EPA did not provide accurate information for the Superfund trust fund oversight accrual and the Superfund State Contract accrual. As a result, the EPA misstated its revenue in its FY 2025 financial statements by an absolute value of approximately \$10.5 million, which is a net overstatement of more than \$5.6 million. More than \$824,000 in Superfund appropriations could have otherwise been used for other site cleanup.

FY 2027 resources would enable the OA to complete mandatory, requested, and discretionary oversight of Superfund projects; address environmental emergencies and other important topics in a timely manner; and oversee and inform emerging Agency priorities. FY 2027 resources would also support the OA’s report production, training for staff to enhance audit skills, improve Superfund program knowledge, as well as building cybersecurity and AI audit capabilities, contract management and incurred cost audits, and work at EPA regional and delegated state and local levels. Unlike most other OIGs, most of the OA’s statutory work is conducted in-house and now comprises almost half of the audit staff’s direct time. In FY 2027 and beyond, the OA will look at cost-savings strategies such as contracting certain statutorily mandated work. The OA will continue to conduct discretionary oversight of EPA and CSB spending in FY 2027 as well as oversight work in response to congressional requests or hotline contacts, which have historically

³ For additional information, please refer to: <https://www.epa.gov/office-inspector-general>.

comprised approximately 10 to 15 percent of the OA’s work. The OA is developing a procedure to systematically analyze EPA and CSB budgets and spending data to identify high-risk programs for audit. Additionally, the OA will continue to streamline audit processes with the use of AI tools.

Investigations: The OI continues to have notable performance results and success. In FY 2025, the OI’s investigations led to criminal charges against 28 subjects and \$3.4 million in criminal fines and recoveries and \$4 million in civil recoveries.⁴ In FY 2025, the OI initiated 187 investigations into fraud, waste, and abuse based on investigative priorities, including grant and contract fraud, laboratory fraud, and employee and program integrity. The OI issued six reports of investigation to the Agency concerning allegations of employee misconduct, published five management implication reports⁵ highlighting weaknesses and deficiencies in EPA programs and operations, and published a “fraud alert” highlighting a scheme involving the impersonation of EPA employees.⁶ The OI’s investigations have directly protected the integrity of the EPA’s Superfund Program. In December 2025, the leader and co-defendant in a multi-million-dollar money laundering conspiracy plead guilty in Maryland. The victims included an environmental trust established to oversee the decontamination and deconstruction of a Superfund site.

FY 2027 resources would allow OI special agents to attend required law enforcement training to comply with attorney general guidelines and CIGIE’s *Quality Standards of Investigations*. FY 2027 resources also would support business automation tools and systems. The OI requires continued use of a secure cloud-based case management system for specialized devices, which allows for forensic capturing, processing, and review of electronic media. The OI also requires access to law enforcement datasets and financial forensic software for complex analysis of financial records and the creation of work products.

In FY 2027, the OI will continue to prioritize its investigations based on their anticipated returns on investment and the impact of the alleged fraud or misconduct on EPA and CSB programs and operations. The OI also must consider the Department of Justice’s prosecutorial priorities and the U.S. Attorneys’ Offices prosecutorial guidelines. An enduring OI priority is the prevention and detection of fraud and public corruption of EPA funding, including cybercrime investigations. The OI seeks to build a cadre of certified Cyber Crime Investigators to address this ever-increasing trend. FY 2027 resources would support investigators acquiring advanced level training in cybersecurity concepts and technologies.

Evaluations and Inspections: The OSRE’s FY 2025 Superfund-related work is a three-part series on risks to federal facility Superfund site remedies. The first in the series focused on risks from sea-level rise and increased storm surge.⁷ The report used mapping to identify that 49 of 157 federal facility Superfund sites on the National Priorities List are potentially at risk, with many of these sites being located near population centers and important ecological areas. The unique one-page report and illustrative maps noted that contaminants released from federal facility Superfund

⁴ [Press Release](#), DOJ, Stantec. Inc. Agrees to Pay \$4M to Resolve Allegations That It Violated the False Claims Act by Submitting False Certifications to the EPA in Grant Applications (July 7, 2025).

⁵ EPA Off. of Inspector Gen., [25-N-0021](#), Management Implication Report: Office of Research and Development Scientific Integrity and Ethics Concerns (2025) and EPA Off. of Inspector Gen., [25-N-0026](#), Management Implication Report: Terms and Conditions Listed Within the EPA’s Subaward Policy (2025).

⁶ EPA Off. of Inspector Gen., Fraud Alert: Asphalt Sealer Scam (2025).

⁷ EPA Off. of Inspector Gen., [25-N-0040](#), Evaluation of Risks to Federal Facility Superfund Site Remedies from Sea-Level Rise or Increased Storm Surge (2025).

sites could threaten the health, jobs, and environment of millions of U.S. residents. The next two reports in the series, with anticipated issuances in FY 2026, focus on risks to federal facility Superfund site remedies from wildfires and inland flooding.

FY 2027 resources for evaluations and inspections would allow for continued OSRE reviews of EPA's program operations and for the issuance of OIG recommendations to improve EPA program effectiveness and efficiency. FY 2027 resources also would support travel for in-person interviews and site visits for evaluations and inspections to enhance the quality of evidence collection and credibility determinations.

Administrative Investigations: The AID consistently carries a large docket of complex and highly sensitive civil and administrative investigations. These often involve allegations of ethical misconduct and financial conflicts of interest and require rigorous and highly technical investigations. Over the last two years, the number of investigations on the AID's docket has significantly outnumbered the AID's ability to complete those investigations in a timely fashion. As of February 18, 2026, 33 percent of the AID's investigative docket comprised of Agency contractor and grantee reprisal investigations under 41 U.S.C. § 4712. Under this statute, the AID must conduct mandatory investigations of these reprisal complaints within 180 days after receipt. FY 2027 resources would support the AID consistently meeting the statutory deadline.

The OIG Hotline continues to experience year-over-year increases in contacts, especially as Superfund site work increases and is prioritized by EPA. In FY 2025, the OIG Hotline received 37 contacts related to the superfund program and referred 17 for review. The AID expects that hotline contacts will continue to increase through FY 2027, resulting in increased allegations of fraud, ethical misconduct, and whistleblower retaliation. FY 2027 resources would support mission-critical OIG Hotline operations and staffing to meet increased demand, as well as allow for proactive outreach efforts to stakeholders.

Data Analytics: FY 2027 resources would allow DAD to continue to automate data analytical processes. Recently, DAD automate a process to collect, transform, and load the data for a statutory audit, reducing the manual effort by 90 percent. Resources would further support data visualizations and real-time dashboards. One recent example is a dashboard that extracts and displays only key sentences from EPA Superfund assessment reports. This allows audit staff to review key sentences from reports and focus on relevant information, instead of having to review every page for over 1,200 reports. These dashboards require resources and skilled staff in programming languages to analyze data and create visualizations to display their analysis.

FY 2027 resources would support DAD's proactive oversight initiative and link analysis projects to generate leads to detect fraudulent patterns and behavior in contracting and grant programs. Link analysis software has the potential to increase the amount of civil and criminal penalties that could be recovered by the OI. The DAD recently acquired link analysis software and is training staff on how to use it, as it is highly specialized. Resources in FY 2027 also would help create low-code/no-code AI applications and AI retrieval augmented generation applications to make project planning more efficient. DAD will continue oversight support of proactive cybersecurity penetration and vulnerability testing of EPA systems. Access to additional proprietary cloud software, such as software as a service, will allow DAD to run testing models and analyze data.

Performance Measure Targets:

FY 2027 performance goals and targets are located in the FY 2027 Performance Goals tab.

FY 2027 Change from FY 2026 Enacted Budget (Dollars in Thousands):

- There is no change in program funding.

Statutory Authority:

The Inspector General Act of 1978, as amended, 5 U.S.C. §§ 401–424.

Budget Requests:

The OIG requests the following, provided pursuant to 5 U.S.C. § 406(g):

- The aggregate President’s Budget request from the Inspector General for the operations of the OIG is \$49.1 million (\$37.8 million OIG; \$11.3 million Superfund Transfer).
- The portion of the aggregate President’s Budget needed for training is \$750 thousand (\$615 thousand OIG; \$135 thousand Superfund Transfer).
- The portion of the aggregate President’s Budget needed to support the Council of the Inspectors General on Integrity and Efficiency is estimated at \$173 thousand, or 0.40 percent of the FY 2027 budget request.

“I certify as the Inspector General of the Environmental Protection Agency that the amount I have requested for training satisfies all OIG training needs for FY 2027.”

Compliance

Compliance Monitoring

Program Area: Compliance

Goal: Provide Clean Air, Land, and Water for Every American

Objective(s): Compliance and Enforcement

(Dollars in Thousands)

	FY 2025 Final Actuals	FY 2026 Enacted Operating Plan	FY 2027 President's Budget	FY 2027 President's Budget v. FY 2026 Enacted Operating Plan
Environmental Programs & Management	\$114,685	\$106,498	\$68,469	-\$38,029
Inland Oil Spill Programs	\$1,116	\$755	\$605	-\$150
<i>Hazardous Substance Superfund</i>	<i>\$1,427</i>	<i>\$817</i>	<i>\$817</i>	<i>\$0</i>
Total Budget Authority	\$117,228	\$108,070	\$69,891	-\$38,179
Total Workyears	476.3	431.7	371.4	-60.3

The Agency notes that FY 2026 levels are estimates and subject to refinement based on Administration priorities.

Program Project Description:

This Superfund Compliance Monitoring Program is proposed for reduction to focus resources on EPA's core mission and advance federal responsibilities in a cost-efficient manner. The program promotes compliance with the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA) or "Superfund" law.

FY 2027 Activities and Performance Plan:

Work in this program directly supports Goal 1/Objective 5, *Compliance and Enforcement* in the *FY 2026-2030 EPA Strategic Plan*.

EPA tracks Superfund-related enforcement activities in the Superfund Enterprise Management System (SEMS). SEMS is the official repository for site and non-site-specific Superfund data in support of Superfund. SEMS contains information on hazardous waste site assessment and remediation from 1983 to the present. This information, as well as finalized enforcement instruments, are available to the public. Certain noncompliance issues also are tracked in EPA's national enforcement and compliance data systems, the Integrated Compliance Information System (ICIS) and Enforcement Compliance History Online (ECHO). ICIS is EPA's largest mission-focused data system and is a critical infrastructure tool used by the Agency, as well as state, Tribal, local, and territorial governments and the regulated community to track compliance and enforcement of environmental statutes. ICIS data is available to the public via the internet-accessible ECHO system as well as the companion data change notification tool ECHO Notify. Electronic tracking of Superfund enforcement work allows EPA to ensure that its enforcement resources are allocated to address the most significant concerns and facilitates public transparency. The program will streamline and support tracking efforts of CERCLA enforcement activities in SEMS, ICIS, and ECHO.

Performance Measure Targets:

FY 2027 performance goals and targets are located in the FY 2027 Performance Goals tab.

FY 2027 Change from FY 2026 Enacted Budget (Dollars in Thousands):

- (+0.1 FTE) This program change aligns resources with core statutory requirements recognizes needed efficiencies and returns to core compliance assistance work.

Statutory Authority:

Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA); Reorganization Plan No. 3 of 1970, 84 Stat. 2086, as amended by Pub. L. 98-80, 97 Stat. 485 (codified at Title 5, App.).

Enforcement

Criminal Enforcement

Program Area: Enforcement

Goal: Provide Clean Air, Land, and Water for Every American

Objective(s): Compliance and Enforcement

(Dollars in Thousands)

	FY 2025 Final Actuals	FY 2026 Enacted Operating Plan	FY 2027 President's Budget	FY 2027 President's Budget v. FY 2026 Enacted Operating Plan
Environmental Programs & Management	\$61,791	\$82,995	\$29,789	-\$53,206
<i>Hazardous Substance Superfund</i>	\$8,878	\$5,483	\$4,100	-\$1,383
Total Budget Authority	\$70,669	\$88,478	\$33,889	-\$54,589
Total Workyears	273.7	258.9	183.7	-75.2

The Agency notes that FY 2026 levels are estimates and subject to refinement based on Administration priorities.

Program Project Description:

The Criminal Enforcement Program investigates and helps prosecute criminal violations of the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA) and associated violations of Title 18 of the U.S. Code such as fraud, conspiracy, false statements, and obstruction of justice. EPA's criminal enforcement agents (Special Agents) do this through targeted investigation of criminal conduct, committed by individual and corporate defendants, that threatens human health and the environment.

This program is proposed for reduction to increase the effectiveness of EPA's operations and reduce duplicative, voluntary, and unnecessary work. This change focuses resources on EPA's core mission and advances federal responsibilities in the most cost-efficient manner.

FY 2027 Activities and Performance Plan:

Work in this program directly supports Goal 1/Objective 5, *Compliance and Enforcement* in the *FY 2026-2030 EPA Strategic Plan*.

The program will work closely with the Superfund Program across all EPA regions to identify and investigate environmental crimes where a response action is triggered by a release or substantial threat of release of a hazardous substance, pollutant, or contaminant that presents an imminent and substantial danger to human health or the environment. Investigations will be conducted to ensure responsible parties are identified and that cost recovery for Superfund expenses are considered if the investigation results in a successful prosecution. The program will focus resources on the most egregious cases (e.g., significant human health, environmental, and deterrent impacts, etc.), while balancing overall case load.

Performance Measure Targets:

FY 2027 performance goals and targets are located in the FY 2027 Performance Goals tab.

FY 2027 Change from FY 2026 Enacted Budget (Dollars in Thousands):

- (-\$2,629.0) This net change to fixed and other costs is a decrease due to the estimated calculation of base payroll costs for existing FTE, adjustments to provide essential workforce support, and estimated changes to benefits costs.
- (+\$1,246.0 / +6.0 FTE) This program change provides support for investigations and criminal prosecutions in its enforcement of CERCLA.

Statutory Authority:

Title 18 of the U.S.C.; 18 U.S.C. § 3063; Reorganization Plan No. 3 of 1970, 84 Stat. 2086, as amended by Pub. L. 98–80, 97 Stat. 485 (codified at Title 5, App.) (EPA’s organic statute); Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA).

Environmental Justice
Program Area: Enforcement

(Dollars in Thousands)

	FY 2025 Final Actuals	FY 2026 Enacted Operating Plan	FY 2027 President's Budget	FY 2027 President's Budget v. FY 2026 Enacted Operating Plan
Environmental Programs & Management	\$44,771	\$0	\$0	\$0
<i>Hazardous Substance Superfund</i>	<i>\$6,447</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>
Total Budget Authority	\$51,219	\$0	\$0	\$0
Total Workyears	173.0	0.0	0.0	0.0

The Agency notes that FY 2026 levels are estimates and subject to refinement based on Administration priorities.

Program Project Description:

The Environmental Justice (EJ) Program has been discontinued to increase the effectiveness of Agency operations and focuses resources on EPA’s core mission. This change advances Presidential Executive Order 14151 *Ending Radical and Wasteful Government DEI Programs and Preferencing* and Executive Order 14173, *Ending Illegal Discrimination and Restoring Merit-Based Opportunity*.

FY 2027 Activities and Performance Plan:

In FY 2027, the EJ Program is proposed for elimination as the Agency returns to its core statutory requirements. All statutory work will be accomplished in enforcement programs or other applicable programs.

Performance Measure Targets:

FY 2027 performance goals and targets are located in the FY 2027 Performance Goals tab.

FY 2027 Change from FY 2026 Enacted Budget (Dollars in Thousands):

- There is no change in program funding.

Statutory Authority:

Reorganization Plan No. 3 of 1970, 84 Stat. 2086, as amended by Pub. L. 98-80, 97 Stat. 485 (codified at Title 5, App.) (EPA’s organic statute); and Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA).

Forensics Support

Program Area: Enforcement

Goal: Provide Clean Air, Land, and Water for Every American

Objective(s): Compliance and Enforcement

(Dollars in Thousands)

	FY 2025 Final Actuals	FY 2026 Enacted Operating Plan	FY 2027 President's Budget	FY 2027 President's Budget v. FY 2026 Enacted Operating Plan
Science & Technology	\$16,927	\$14,895	\$9,903	-\$4,992
<i>Hazardous Substance Superfund</i>	<i>\$1,478</i>	<i>\$888</i>	<i>\$1,071</i>	<i>\$183</i>
Total Budget Authority	\$18,405	\$15,783	\$10,974	-\$4,809
Total Workyears	67.5	65.6	58.7	-6.9

The Agency notes that FY 2026 levels are estimates and subject to refinement based on Administration priorities.

Program Project Description:

The Forensics Support Program provides expert scientific and technical support for criminal and civil environmental enforcement cases, as well as the Agency's compliance efforts. EPA's National Enforcement Investigations Center (NEIC) is an environmental forensic center accredited for both laboratory and field sampling operations that generate environmental data for law enforcement and civil enforcement purposes. These government science and technical services are critical for ensuring that the government possesses high-quality evidence and analysis that can be relied upon in court and agency proceedings.

FY 2027 Activities and Performance Plan:

Work in this program directly supports Goal 1/Objective 5, *Compliance and Enforcement* in the *FY 2026-2030 EPA Strategic Plan*.

The Forensics Support Program provides expert scientific and technical support for EPA's criminal and civil enforcement efforts. NEIC will streamline forensics work related to sampling and analytical services provided to EPA's enforcement programs. NEIC will provide critical support to the enforcement of the Safe Drinking Water Act and other regulations and continue conducting analysis for lead and per- and poly-fluoroalkyl substances (PFAS). The program maximizes the efficiency and effectiveness of its operations, produces timely and high-quality work products, and identifies and implements further efficiencies in laboratory operations.

The NEIC advances cooperative federalism by providing field and laboratory services to state and federal partners, including on-the-job training on how to conduct process-based inspections and effectively review environmental regulations. NEIC also will continue to support civil and criminal programs through laboratory analysis, method development, toxicology (i.e., expert reports) and statistical support (i.e., site sampling plan development).

Performance Measure Targets:

FY 2027 performance goals and targets are located in the FY 2027 Performance Goals tab.

FY 2027 Change from FY 2026 Enacted Budget (Dollars in Thousands):

- (+\$183.0 / +1.3 FTE) This program change provides forensics support at the NEIC for PFAS investigations as well as technical services for EPA's criminal and civil enforcement programs.

Statutory Authority:

Reorganization Plan No. 3 of 1970, 84 Stat. 2086, as amended by Pub. L. 98-80, 97 Stat. 485 (codified at Title 5, App.) (EPA's organic statute); Comprehensive Environmental Response, Compensation, and Liability Act; American Innovation and Manufacturing Act.

Superfund: Enforcement

Program Area: Enforcement

Goal: Provide Clean Air, Land, and Water for Every American

Objective(s): Compliance and Enforcement

(Dollars in Thousands)

	FY 2025 Final Actuals	FY 2026 Enacted Operating Plan	FY 2027 President's Budget	FY 2027 President's Budget v. FY 2026 Enacted Operating Plan
<i>Hazardous Substance Superfund</i>	<i>\$182,769</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>
Total Budget Authority	\$182,769	\$0	\$0	\$0
Total Workyears	818.5	650.6	745.3	94.7

The Agency notes that FY 2026 levels are estimates and subject to refinement based on Administration priorities.

Program Project Description:

In FY 2024, the Superfund Enforcement Program was transferred from the annual Superfund appropriation to the Superfund tax receipts. The program's FTE continue to be included in EPA's FTE ceiling. The program protects communities by ensuring prompt site cleanup using an "enforcement first" approach to maximize the participation of responsible parties in performing cleanups, which preserves federal dollars for sites where there are no viable contributing parties. The program obtains potentially responsible parties' (PRP) commitments to perform and/or pay for cleanups through civil judicial and administrative site actions. The program works closely with EPA's Office of Land and Emergency Management and the Department of Justice (DOJ) to combine legal and technical skills to bring enforcement actions, support reuse, and address emerging issues. The program ensures Superfund sites with responsible parties or interested third parties are cleaned up in a timely manner. These efforts result in more site cleanups than would be possible using only government funds, which in turn supports reuse of those sites.

The Superfund Enforcement Program:

- Secures cleanups through orders and settlements from responsible parties and third parties, thereby providing clean air, land, and water for every American and making contaminated properties available for reuse.
- Takes enforcement actions, including negotiating agreements to recover costs from responsible parties, thereby preserving American taxpayer dollars for sites where there are no viable responsible parties.
- Develops cleanup enforcement policies, model documents, and training.
- Issues guidance and tools to clarify potential cleanup liability to support cleanup, reuse, and revitalization of contaminated properties.

In FY 2025, the Superfund Enforcement Program secured private-party commitments for cleanup and cost recovery and billed for oversight amounts totaling approximately \$982.9 million. The use of Superfund enforcement tools resulted in cleanup and redevelopment at 239 private party sites.

FY 2027 Activities and Performance Plan:

Work in this program directly supports Goal 1/Objective 5, *Compliance and Enforcement* in the *FY 2026-2030 EPA Strategic Plan*.

Many Superfund sites may be revitalized into economic assets. In FY 2027, EPA will strengthen the Superfund Enforcement Program by complementing work in the Superfund Remedial and Superfund Emergency Response and Removal Programs, providing financial support for DOJ to pursue judicial actions to compel PRP cleanup, and supporting actions in response to lead and per- and polyfluoroalkyl substances (PFAS) releases. EPA will continue its work to achieve prompt site cleanups and maximize the participation by PRPs. In addition, EPA will prioritize its efforts on the most significant sites in terms of human health and environmental impact. EPA will use prospective purchaser agreements (PPAs) and liability protections to encourage investment in contaminated sites and return these sites to productive use, which can support critical mineral development, energy projects, artificial intelligence projects, and other national priorities.

EPA may deposit payments received pursuant to settlement agreements with PRPs into site-specific special accounts established for use consistent with settlement agreements for specific sites. These accounts can include both reimbursed payments for past response costs as well as payments received from parties for future site cleanup. Site-specific special accounts provide needed cleanup dollars at many sites that otherwise may not have received funding. In FY 2025, EPA created 27 special accounts and collected \$320.6 million for response work. The Agency disbursed or obligated \$268.4 million from special accounts for response work (including reclassifications).

DOJ's participation in the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA) cases is statutorily mandated for settlements related to remedial action cleanups, most cost recovery settlements, and all judicial enforcement matters. DOJ's participation also is necessary to enter PPAs. DOJ's support will be sought to negotiate and enter into consent decrees with PRPs to perform remedial actions, to pursue judicial actions to compel PRP cleanup, to pursue judicial actions to recover monies spent on cleaning up contaminated sites, and to negotiate PPAs. EPA provides financial support to DOJ for these activities through an interagency agreement.

In FY 2027, EPA will continue to pursue an "enforcement first" and "polluter pays" approach that maximizes PRP participation at Superfund sites by performing enforcement activities such as conducting PRP searches, negotiating site-specific settlements, pursuing insurance and bankruptcy recoveries, and recovering costs through appropriate cashout settlements. These activities ensure that responsible parties conduct or pay for cleanups and preserve federal dollars for sites where there are no viable contributing parties.

Performance Measure Targets:

FY 2027 performance goals and targets are located in the FY 2027 Performance Goals tab.

FY 2027 Change from FY 2026 Enacted Budget (Dollars in Thousands):

- (+94.7 FTE) This program change reflects an increase in Superfund Tax FTE to maximize the participation of responsible parties in performing or paying for cleanups. This also will provide support for lead and PFAS-related enforcement actions as well as maximize participation by PRPs.

Statutory Authority:

Reorganization Plan No. 3 of 1970, 84 Stat. 2086, as amended by Pub. L. 98–80, 97 Stat. 485 (codified at Title 5, App.) (EPA’s organic statute); Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA).

Superfund: Federal Facilities Enforcement

Program Area: Enforcement

Goal: Provide Clean Air, Land, and Water for Every American

Objective(s): Compliance and Enforcement

(Dollars in Thousands)

	FY 2025 Final Actuals	FY 2026 Enacted Operating Plan	FY 2027 President's Budget	FY 2027 President's Budget v. FY 2026 Enacted Operating Plan
<i>Hazardous Substance Superfund</i>	<i>\$13,090</i>	<i>\$452</i>	<i>\$1,544</i>	<i>\$1,092</i>
Total Budget Authority	\$13,090	\$452	\$1,544	\$1,092
Total Workyears	48.6	19.7	40.9	21.2

The Agency notes that FY 2026 levels are estimates and subject to refinement based on Administration priorities.

Program Project Description:

In FY 2024, the Superfund Federal Facilities Enforcement Program was partially transitioned from the annual Superfund appropriation to the Superfund tax receipts. The program's FTE continue to be included in EPA's FTE ceiling. The Superfund Federal Facilities Enforcement Program provides compliance monitoring and enforcement at sites where there is federal ownership or a federal operator, whether full or partial, and the federal owner conducts or is involved in cleanup under the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA or "Superfund"). After years of service and operation, many federal facilities are contaminated with, among other things, hazardous substances, pollutants, per- and polyfluoroalkyl substances (PFAS), solvents, munitions, and radioactive wastes. Enforcement actions and facilitating cleanup promote potential redevelopment of these sites in the future. The program's enforcement against federal facilities ensures that the U.S. government complies with environmental laws and requirements in the same manner and to the same extent as any other regulated entity, as required by law.

Pursuant to CERCLA Section 120, EPA must enter into Interagency Agreements, commonly referred to as Federal Facility Agreements (FFAs), with responsible federal agencies to ensure that the cleanups at their National Priorities List (NPL) sites are protective of public health and the environment.⁸ The program provides enforceable oversight of the investigation and cleanup processes. These FFAs govern cleanups at 175 federal facility Superfund sites, including many of the Nation's largest and most complex cleanup projects. While only 10 percent of the NPL sites are federal facility sites, over 41 percent of the total operable units in the Superfund Program are at federal facilities.⁹ In the Federal Facilities Enforcement and Compliance Program, EPA assesses the compliance of federal facilities with environmental statutes and regulations that work in partnership with federal, state, Tribal, and local agencies. The program encourages compliance,

⁸ For more information, please visit: <https://www.epa.gov/superfund/superfund-national-priorities-list-npl>.

⁹ Operable units often comprise discrete areas of a cleanup site, depending on the complexity of the problems associated with the site. These operable units may address geographic areas of a site, specific site problems, or areas where a specific action is required. An example of a typical operable unit could include removal of drums and tanks from the surface of a site.

compels regulated entities to correct and/or mitigate violations, and assesses appropriate penalties for violations.

FY 2027 Activities and Performance Plan:

Work in this program directly supports Goal 1/Objective 5, *Compliance and Enforcement* in the *FY 2026-2030 EPA Strategic Plan*.

In FY 2027, the program will continue to act in response to significant contamination from federal facilities. EPA will focus its resources on the highest priority sites, particularly those that may present an imminent and/or substantial endangerment, have human exposure not yet under control, or have the potential for beneficial redevelopment. EPA also will negotiate and amend, as appropriate, FFAs for federal facility sites on the NPL and continue to monitor FFAs for compliance. EPA will expedite cleanup and redevelopment of federal facility sites and will use dispute resolution processes and other approaches to timely resolve formal and informal cleanup disputes. EPA will continue to seek ways to improve its engagement with other federal agencies and state, Tribal, and local governments, emphasizing protective, timely cleanups that address communities' needs.

In FY 2027, EPA will work to address PFAS contamination by analyzing available technical information and, where needed, initiating investigations to support possible enforcement actions under multiple statutory authorities, consistent with the Addressing Exposure to PFAS Contamination National Enforcement and Compliance Initiative.¹⁰ Federal facilities (e.g., Department of Defense military installations and Department of Energy sites) are currently investigating and addressing PFAS contamination at their NPL sites. As federal agencies conduct this work at their federal facility NPL sites, CERCLA requires EPA to oversee the work.

Performance Measure Targets:

FY 2027 performance goals and targets are located in the FY 2027 Performance Goals tab.

FY 2027 Change from FY 2026 Enacted Budget (Dollars in Thousands):

- (+\$1,092.0 / +21.2 FTE) This program change reflects an increase in Superfund Tax FTE to ensure that the federal owner of contaminated sites conducts or is involved in Superfund cleanup. This also will provide support for lead and PFAS investigations at Federal Facility sites.

Statutory Authority:

Reorganization Plan No. 3 of 1970, 84 Stat. 2086, as amended by Pub. L. 98–80, 97 Stat. 485 (codified at Title 5, App.) (EPA's organic statute); Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA) § 120.

¹⁰ For more information, please visit: <https://www.epa.gov/enforcement/national-enforcement-and-compliance-initiative-addressing-exposure-pfas>.

Homeland Security

Homeland Security: Preparedness, Response, and Recovery

Program Area: Homeland Security

Goal: Advance Permitting Reform, Cooperative Federalism, and Cross-Agency Partnership

Objective(s): Cooperative Federalism

(Dollars in Thousands)

	FY 2025 Final Actuals	FY 2026 Enacted Operating Plan	FY 2027 President's Budget	FY 2027 President's Budget v. FY 2026 Enacted Operating Plan
Science & Technology	\$21,063	\$23,915	\$27,999	\$4,084
<i>Hazardous Substance Superfund</i>	<i>\$49,106</i>	<i>\$34,981</i>	<i>\$34,847</i>	<i>-\$134</i>
Total Budget Authority	\$70,168	\$58,896	\$62,846	\$3,950
Total Workyears	119.1	81.6	123.9	42.3

The Agency notes that FY 2026 levels are estimates and subject to refinement based on Administration priorities.

Program Project Description:

The Homeland Security: Preparedness, Response, and Recovery Program protects the Nation from the effects of an attack with chemical, biological, radiological, and nuclear (CBRN) threat agents. The program deploys the Portable High-Throughput Integrated Identification System (PHILIS), a suite of mobile analytical “all hazards” confirmatory laboratories with specific performance capabilities, to assess the presence of chemical warfare agents in samples during an emergency response. PHILIS deploys rapidly and transmits on-scene analyses of air, soil, and water samples in areas that have experienced a release of contamination ensuring prompt laboratory analysis in the event of an incident. The program also uses the Airborne Spectral Photometric Environmental Collection Technology (ASPECT) aircraft, which aids first responders by detecting chemical and radiological contaminants with real-time data delivery. The Trace Atmospheric Gas Analyzer (TAGA) provides responders with real-time monitoring, sampling, and analysis of collected air samples of outdoor air or emissions at contaminated sites and in potentially impacted communities near releases of hazardous substances.

This program conducts interagency workgroups with dedicated training initiatives and exercise opportunities on CBRN preparedness and other response related content. These efforts expand training and exercises for efficiency and effectiveness, tactical assistance for prompt identification of agent breaches and incidents, and mechanisms to enhance communication and safeguard databases storing sensitive data and legacy information. These efforts broaden operational engagement and support when using the Emergency Management Portal (EMP) and WebEOC response systems. Having highly skilled, well-trained, and well-equipped personnel is vital to support multiple incidents and threats involving CBRN substances. Engaging with federal partners (e.g., Department of Homeland Security (DHS)) enables knowledge sharing to determine the best approaches for large-scale incidents and results in highly specialized expertise that advances responsiveness for federal, state, local partners, and industry.

FY 2027 Activities and Performance Plan:

Work in this program directly supports Goal 3/Objective 2, *Cooperative Federalism*, in the *FY 2026-2030 EPA Strategic Plan*.

In FY 2027, the program will support providing clean air, land, and water to every American while embracing cooperative federalism and cross-agency partnerships through the following activities:

- Develop site characterization, decontamination, waste management, clearance methods, and strategies for priority chemical, biological, and radiological threats. This enables site remediation while reducing time and cost and promotes site reoccupation to ensure clean air, land, and water for every American.
- Develop partnerships, at state and federal levels, to ensure projects are approved by external entities that support continuity in the development of sample collection protocols and analysis methods for the Environmental Sampling & Analytical Methods (ESAM) online tool.¹¹ The ESAM detection and sampling and analysis tool helps external incident response partners and those working in an emergency response field capacity to respond more efficiently to incidents, enabling smooth site to laboratory transition of data and knowledge.
- Conduct research, through the Homeland Security Research Program (HSRP), to enhance response capabilities by developing methods, tools, and information for site characterization, decontamination, waste management, and clearance for priority chemical, biological, and radiological threats, while reducing time and cost and ensuring safety. This includes testing commercially available technologies to support response and site cleanup capabilities.
- HSRP, in collaboration with program and regional office partners and other federal, state, local, territorial, and Tribal stakeholders, will generate resources, tools, and training to advance capabilities to respond to environmental emergencies.
- HSRP will advance environmental remediation capabilities through updating sampling and analyses procedures, adapting augmented reality tools for training, evaluating drones for application in decontamination, and continuously assessing emerging technologies for environmental clean-up.
- Operate, enhance, and continue to overhaul PHILIS capability. PHILIS units provide the Nation with mobile analytical “all hazards” confirmatory labs (qualitative and quantitative) with the unique capability to analyze chemical threat agents. EPA is modernizing PHILIS (PHILIS 2.0) by replacing the laboratory platforms. The platform replacements will provide greatly improved long-distance mobility, reliability, maintenance and operating costs, and operational uniformity.
- Operate and enhance the ASPECT capability. ASPECT aids first responders by providing wide-area aerial screening level chemical and radiological detection as well as infrared and advanced imagery products with real-time data delivery. EPA is modernizing ASPECT by upgrading chemical sensor technology. This upgrade will replace obsolete systems, improving reliability and decreasing operations and maintenance costs. EPA will continue

¹¹ For more information, please see: <https://www.epa.gov/esam>.

to work towards adopting the next generation solution for aerial chemical and radiological detection technology while maintaining the current ASPECT capability.

- Operate, maintain, and upgrade the TAGA mobile laboratory capability. The TAGA provides responders with real-time monitoring as well as sampling and analysis of collected air samples of outdoor air or emissions at contaminated sites and in potentially impacted communities near releases of hazardous substances. The upgrade will provide a new platform for one of the TAGA units, replacing the obsolete mobile platform.
- Participate in trainings and exercises on CBRN preparedness and response topics with key federal response partners on select interagency workgroups. Maintain a highly skilled, well-trained, and well-equipped response workforce (i.e., On-Scene Coordinators) that has the capacity to respond to simultaneous incidents as well as threats involving CBRN substances. Provide knowledge products for and expertise on detection, environmental characterization, decontamination, and waste disposal methods following the release of a CBRN agent.
- Maintain the Environmental Response Laboratory Network (ERLN), a network of accredited public and private laboratories with capabilities to analyze environmental samples for CBRN contaminants, providing EPA emergency responders with access to vetted laboratories with a broad spectrum of analytical laboratory services.

Performance Measure Targets:

FY 2027 performance goals and targets are located in the FY 2027 Performance Goals tab.

FY 2027 Change from FY 2026 Enacted Budget (Dollars in Thousands):

- (-\$1,897.0) This change to fixed and other costs is a decrease due to the estimated calculation of base payroll costs for existing FTE, adjustments to provide essential workforce support, and estimated changes to benefits costs.
- (+\$1,706.0 / +14.4 FTE) This program change is an increase in resources and FTEs to support the modernization of PHILIS.
- (+\$258.0 / +0.9 FTE) This program change increases homeland security research resources and FTE.
- (-\$201.0) This program change reduces non-payroll resources in the Homeland Security: Preparedness, Response, and Recovery Program.

Statutory Authority:

Comprehensive Environmental Response, Compensation, and Liability Act, §§ 104, 105, and 106; Homeland Security Act of 2002.

Homeland Security: Protection of EPA Personnel and Infrastructure

Program Area: Homeland Security

Goal: Advance Permitting Reform, Cooperative Federalism, and Cross-Agency Partnership

Objective(s): Cooperative Federalism

(Dollars in Thousands)

	FY 2025 Final Actuals	FY 2026 Enacted Operating Plan	FY 2027 President's Budget	FY 2027 President's Budget v. FY 2026 Enacted Operating Plan
Environmental Programs & Management	\$5,124	\$2,639	\$4,986	\$2,347
Science & Technology	\$436	\$735	\$500	-\$235
Building and Facilities	\$1,492	\$6,676	\$6,176	-\$500
<i>Hazardous Substance Superfund</i>	<i>\$698</i>	<i>\$1,126</i>	<i>\$915</i>	<i>-\$211</i>
Total Budget Authority	\$7,750	\$11,176	\$12,577	\$1,401
Total Workyears	13.0	13.3	13.3	0.0

The Agency notes that FY 2026 levels are estimates and subject to refinement based on Administration priorities.

Total workyears in FY 2027 include 13.3 FTE to support Homeland Security Working Capital Fund (WCF) services.

Program Project Description:

The Superfund Homeland Security: Protection of EPA Personnel and Infrastructure Program is proposed for reduction to increase the effectiveness of Agency operations. This change focuses resources on EPA’s core mission and advances core statutory work. This program plays an integral role in preparing essential personnel and establishing an effective blueprint for the Agency’s Continuity of Operations (COOP) plans and procedures. Cooperative federalism and cross-agency partnerships are incorporated into the process to promote efficiency and streamline performance for Mission Essential Functions (MEFs) and Primary Mission Essential Functions (PMEFs) administered during an emergency response incident. COOP follows the National Continuity Policy Implementation Plan (NCP/IP) and the National Security Presidential Directive-51/Homeland Security Presidential Directive-20 (NSPD-51/HSPD-20), and other authorities and references which include, but are not limited to, the National Security Act of 1947, 50 U.S.C. § 3042 and the Presidential Policy Directive (PPD)-21, *Critical Infrastructure Security and Resilience*. These partnerships result in a strong and efficient succession of critical duties in the event of an incident to protect human health and the environment and to ensure clean air, land, and water for every American.

To maintain continuity and effective readiness, the program follows and incorporates the Federal Emergency Management Agency’s (FEMA) Federal Mission Resiliency (FMR) directives and incident response recommendations and practices to complement the current National Continuity Policy, enhance training and exercise materials for FMR concept integration, and strengthen evaluation mechanisms. Aligning internal processes with FEMA’s National Continuity Policy actions ensures that essential functions and resources are in place and pinpoints COOP program challenges and solutions.

To test the sustainability of current COOP plans and procedures, the program uses targeted assessments and inspections. This practice identifies areas for improvement and efficiency. The effort helps safeguard the Nation from unexpected vulnerabilities, threats, and attacks while pursuing approaches to benefit Americans. Cooperative federalism and cross-agency partnerships will be introduced by inviting in-person FEMA personnel for semi-annual assessments of the program's COOP processes. Monthly reviews of the headquarters' COOP program will verify that essential functions are in place, risk management is considered, and various program plans are proposed, tested, and implemented for different scenarios.

This program supports the Administration's goal of protecting human health and the environment and it also ensures continuity of critical operations to protect the American people in the face of disasters that threaten the Nation.

FY 2027 Activities and Performance Plan:

Work in this program directly supports Goal 3/Objective 2, *Cooperative Federalism*, in the *FY 2026-2030 EPA Strategic Plan*.

In FY 2027, the program will support the Administration's focus on clean air, land, and water for every American, while embracing cooperative federalism and cross-agency partnerships through the following activities:

- Reinforce COOP plans and procedures to protect the human health and environment of the American people.
- Implement advanced conservation methods to clean up hazardous sites and reduce toxic emissions.
- Support economic growth and restoration to impacted families during COOP activation efforts.
- Remain good stewards of tax dollars while ensuring resources continue to advance the mission.
- Develop partnerships, at the state and federal levels, to ensure approved projects will be supported by external entities. These partnerships will restore trust and fulfill the needs of the American people. This project will incorporate monitoring continuity programs across and external to the Agency by focusing on testing, training, and exercises to accelerate general COOP awareness and procedures. In addition, it will streamline COOP processes that safeguard the environment and boost infrastructure that will allow the Nation to thrive.

Performance Measure Targets:

FY 2027 performance goals and targets are located in the FY 2027 Performance Goals tab.

FY 2027 Change from FY 2026 Enacted Budget (Dollars in Thousands):

- (-\$211.0) This program change reduces funding for COOP assessments and updates. This reduction seeks to increase the Agency's operational effectiveness and reduce duplicative,

voluntary, and unnecessary work. This change supports EPA's core mission and advances core statutory work.

Statutory Authority:

Comprehensive Environmental Response, Compensation, and Liability Act, §§ 104, 105, 106; Intelligence Reform and Terrorism Prevention Act of 2004; Homeland Security Act of 2002; Reorganization Plan No. 3 of 1970, 84 Stat. 2086, as amended by Pub. L. 98-80, 97 Stat. 485 (codified at Title 5, App.) (EPA's organic statute).

Indoor Air and Radiation

Radiation: Protection

Program Area: Indoor Air and Radiation

Goal: Provide Clean Air, Land, and Water for Every American

Objective(s): Healthy Air Quality

(Dollars in Thousands)

	FY 2025 Final Actuals	FY 2026 Enacted Operating Plan	FY 2027 President's Budget	FY 2027 President's Budget v. FY 2026 Enacted Operating Plan
Environmental Programs & Management	\$9,893	\$9,530	\$2,415	-\$7,115
Science & Technology	\$1,625	\$781	\$1,020	\$239
<i>Hazardous Substance Superfund</i>	\$2,828	\$2,122	\$2,420	\$298
Total Budget Authority	\$14,346	\$12,433	\$5,855	-\$6,578
Total Workyears	52.0	43.3	24.0	-19.3

The Agency notes that FY 2026 levels are estimates and subject to refinement based on Administration priorities.

Program Project Description:

This program provides radioanalytical laboratory services and field-based technical support for screening and identifying radiological contaminants at Superfund sites. EPA's National Analytical Radiation Environmental Laboratory Division (NARELD) in Montgomery, Alabama, is the only EPA laboratory with in-house world-class radiochemical analytical capability. It performs thousands of radiochemical analyses annually, on a variety of sample matrices (soil, sediment, water, air filters) from sites contaminated with radioactive materials. The high-quality analytical data produced by NARELD informs Agency decisions at Superfund sites across the country. The National Radiation Field Operations Division (NRFOD) in Las Vegas, Nevada, provides field deployable instrumentation and expert staff to respond to radiological emergencies anywhere in the Nation. They also support the Superfund Program by providing field-based technical support, specialized instrumentation, site assessment, and document review, as requested by EPA regions, in support of Superfund site cleanup activities.

FY 2027 Activities and Performance Plan:

Work in this program directly supports Goal 1/Objective 1, *Healthy Air Quality* in the *FY 2026-2030 EPA Strategic Plan*.

In FY 2027, EPA's NARELD and NRFOD will continue to provide laboratory analytical and field-based technical support for the characterization and cleanup of Superfund and Federal Facility sites. Their mission is to provide fixed and mobile analytical capability and expertise to inform Agency actions.

Work in this program directly supports protecting communities from hazardous waste and environmental damage, thereby protecting human health and the environment, and contributing to the well-being of communities that may be disproportionately impacted by radioactive releases. In FY 2027, NARELD and NRFOD will continue to provide analytical and field support to manage

and mitigate radioactive releases and exposures. These two organizations provide data evaluation and assessment, document review, and technical support for the characterization and cleanup of Superfund and hazardous waste sites.

NRFOD provides field-based technical support for screening and identifying radiological contaminants at Superfund and non-Superfund sites across the country, including air sampling equipment and expert personnel.

More specifically, these organizations focus on providing technical support and high-quality data to support Agency decisions at sites across the country. They also develop guidance for cleaning up Superfund and other sites that are contaminated with radioactive materials.

Performance Measure Targets:

FY 2027 performance goals and targets are located in the FY 2027 Performance Goals tab.

FY 2027 Change from FY 2026 Enacted Budget (Dollars in Thousands):

- (+\$131.0) This change to fixed and other costs is an increase due to the estimated calculation of base workforce costs for existing FTE, adjustments to provide essential workforce support, and estimated changes to benefits costs.
- (+\$134.0) This change to fixed and other costs is an increase due to the recalculation of lab utilities.
- (+\$33.0 / +2.7 FTE) This program change reflects an increase in program capacity for activities such as analytical and field support to assess, manage, and mitigate radioactive releases and exposures at contaminated sites.

Statutory Authority:

Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA).

Information Exchange / Outreach

Exchange Network

Program Area: Information Exchange / Outreach

(Dollars in Thousands)

	FY 2025 Final Actuals	FY 2026 Enacted Operating Plan	FY 2027 President's Budget	FY 2027 President's Budget v. FY 2026 Enacted Operating Plan
Environmental Programs & Management	\$11,554	\$6,378	\$9,017	\$2,639
<i>Hazardous Substance Superfund</i>	<i>\$1,411</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>
Total Budget Authority	\$12,965	\$6,378	\$9,017	\$2,639
Total Workyears	18.8	15.1	22.1	7.0

The Agency notes that FY 2026 levels are estimates and subject to refinement based on Administration priorities.

Program Project Description:

The Exchange Network Program under the Superfund appropriation was eliminated.

FY 2027 Activities and Performance Plan:

This program has been discontinued in the FY 2026 Enacted Budget, and no resources are proposed for this program in FY 2027. Work will be conducted in the Environmental Programs and Management Exchange Network account.

Performance Measure Targets:

FY 2027 performance goals and targets are located in the FY 2027 Performance Goals tab.

FY 2027 Change from FY 2026 Enacted Budget (Dollars in Thousands):

- There is no change in program funding.

Statutory Authority:

Federal Information Security Management Act (FISMA); Clean Air Act (CAA); Clean Water Act (CWA); Toxic Substances Control Act (TSCA); Federal Insecticide Fungicide and Rodenticide Act (FIFRA); Resource Conservation and Recovery Act (RCRA); Government Performance and Results Act (GPRA); Government Management Reform Act (GMRA); Clinger-Cohen Act (CCA).

IT/ Data Management/ Security

Information Security

Program Area: IT / Data Management / Security
 Goal: Make America the AI Capital of the World
 Objective(s): Efficient Systems

(Dollars in Thousands)

	FY 2025 Final Actuals	FY 2026 Enacted Operating Plan	FY 2027 President's Budget	FY 2027 President's Budget v. FY 2026 Enacted Operating Plan
Environmental Programs & Management	\$8,624	\$8,584	\$13,974	\$5,390
<i>Hazardous Substance Superfund</i>	<i>\$1,430</i>	<i>\$921</i>	<i>\$5,082</i>	<i>\$4,161</i>
Total Budget Authority	\$10,054	\$9,505	\$19,056	\$9,551
Total Workyears	10.5	10.8	12.3	1.5

The Agency notes that FY 2026 levels are estimates and subject to refinement based on Administration priorities.

Program Project Description:

EPA’s Information Security and Privacy Program protects Agency assets and personnel from cybersecurity threats. Digital information is a valuable national resource and a strategic asset that enables EPA to fulfill its mission to protect human health and the environment. Information protection is accomplished by strengthening the Agency’s information security and privacy posture, elevating EPA staff knowledge of information security and privacy awareness, maintaining Agency information security and privacy directives, increasing adoption of information security and privacy practices, and optimizing processes to reduce the burden of compliance.

FY 2027 Activities and Performance Plan:

Work in this program directly supports Goal 4/Objective 2, *Efficient Systems*, in the *FY 2026-2030 EPA Strategic Plan*.

In FY 2027, this program and Information Technology Security Governance will be maturing continuous monitoring functions which include the Continuous Authorization to Operate (c-ATO) or “Ongoing Authorization,” a foundational activity supporting Enterprise Risk Management. The capabilities are designed to continuously monitor systems to address real-time threats. System controls are constantly evaluated and tested to identify vulnerabilities which allow the Agency to make risk-based decisions quickly and confidently engage in remediation efforts to minimize ongoing exposures. A component of this effort includes investment in the Enterprise Governance, Risk, and Compliance (GRC) tool with machine-readable authorization capabilities. The Agency will continue to strengthen Personally Identifiable Information (PII) protection via the National Privacy Program, automate workflows, and enhance data labeling with Controlled Unclassified Information (CUI) collaboration.

In FY 2027, EPA will continue to leverage the Agency’s Zero Trust Architecture (ZTA) Roadmap and the Cybersecurity and Infrastructure Security Agency’s (CISA’s) Zero Trust Maturity model.

Work includes tracking and prioritizing maturity in High Value Asset Systems, maintaining full visibility over Agency assets, implementing zero trust capabilities, addressing identified security gaps, and evolving centralized data analytic environments. Proper permissions for a given user's needs are a critical component of ZTA, and coding for more granular control over the network environment is an information security priority. The Agency also will remain focused on ensuring that all devices in EPA's environment are compliant with information security requirements prior to accessing network resources. EPA will continue to leverage capabilities through the Continuous Diagnostics and Mitigation (CDM) Program. In addition to protecting EPA information assets, CDM will help the Agency identify and respond to federal-wide cybersecurity threats and incidents more quickly and efficiently. In FY 2025, the Agency closed 974 Plans of Action and Milestones, which are corrective plans and timeframes established by EPA to address security weaknesses for IT systems and decrease operational risks to the information environment.

Enterprise Security Operations - Incident Response Capability

EPA will continue to invest in providing a centralized, integrated, and coordinated cybersecurity incident response through its Computer Security Incident Response Capability, defending against unauthorized activity within agency computer networks. This includes providing threat awareness, cyber network defense infrastructure, cybersecurity tool engineering, vulnerability and risk assessments, threat intelligence processing, threat hunting, and penetration testing capabilities. EPA will continue leveraging the Department of Homeland Security's Vulnerability Disclosure Program (VDP) and the "Bug Bounty" Program, which provides vetted cybersecurity researchers to identify vulnerabilities and awards bounties for high-risk findings.

Human Capital

Agency staff are the first line of defense in protecting the information environment, and EPA will continue to make investments to elevate staff knowledge and enhance Cybersecurity and Privacy Awareness through communications, training, tabletop exercises, and phishing simulations, which enable EPA personnel to make good risk-based decisions in their daily work activities. The Agency also has prioritized enhancing agency-specific role-based training to ensure personnel in key cybersecurity roles have a comprehensive understanding of modern and secure IT and cybersecurity requirements, with the skills, knowledge, and capabilities to effectively support EPA's cybersecurity posture.

Artificial Intelligence

The Agency will augment investments in securing mission activities from risks posed by leading edge technologies such as Generative AI, Robotic Process Automation (RPA), and Quantum Computing. These investments in the implementation of the necessary controls to allow use of leading-edge technologies within the environment and prevent malicious actors from leveraging these technologies to disrupt business operations will help to ensure that Agency personnel can perform their core mission activities efficiently and securely.

Technology Ecosystems

EPA is continuing efforts to mature the Agency's Cybersecurity Supply Chain Risk Management Controls. This work includes coordinating across the Agency with personnel from information technology, information security, and procurement functional areas to maintain policies and obtain the necessary tools to address these critical security requirements. EPA will update standards,

procedures, and criteria to harden and secure software development environments and investigate the addition of automated tools to secure the development environment.

Performance Measure Targets:

FY 2027 performance goals and targets are located in the FY 2027 Performance Goals tab.

FY 2027 Change from FY 2026 Enacted Budget (Dollars in Thousands):

- (+\$4,161.0) This program change increases EPA's capacity to implement critical cybersecurity solutions, including the ability to ingest machine readable authorization artifacts, increasing the speed of implementing cloud solutions and minimizing burden in leveraging security capabilities related to information systems.

Statutory Authority:

Reorganization Plan No. 3 of 1970, 84 Stat. 2086, as amended by Pub. L. 98-80, 97 Stat. 485 (codified at Title 5, App.) (EPA's organic statute); Cybersecurity Act of 2015; Federal Information Security Modernization Act (FISMA); Government Performance and Results Act (GPRA); Government Management Reform Act (GMRA); Clinger-Cohen Act (CCA).

IT / Data Management

Program Area: IT / Data Management / Security

Goal: Make America the AI Capital of the World

Objective(s): Efficient Systems

(Dollars in Thousands)

	FY 2025 Final Actuals	FY 2026 Enacted Operating Plan	FY 2027 President's Budget	FY 2027 President's Budget v. FY 2026 Enacted Operating Plan
Environmental Programs & Management	\$84,894	\$85,590	\$79,854	-\$5,736
Science & Technology	\$3,018	\$2,890	\$2,841	-\$49
<i>Hazardous Substance Superfund</i>	<i>\$18,646</i>	<i>\$18,035</i>	<i>\$19,078</i>	<i>\$1,043</i>
Water Infrastructure Finance and Innovation Fund	\$0	\$0	\$0	\$0
Total Budget Authority	\$106,558	\$106,515	\$101,773	-\$4,742
Total Workyears	448.9	428.2	458.8	30.6

The Agency notes that FY 2026 levels are estimates and subject to refinement based on Administration priorities.

Total workyears in FY 2027 include 172.0 FTE to support IT/Data Management working capital fund (WCF) services, an increase of 22.2 FTE.

Program Project Description:

This program supports the maintenance of EPA's Information Technology (IT) and Information Management (IT/IM) services that enable citizens, regulated facilities, states, and other entities to interact with EPA electronically to access, analyze and understand, and share environmental data on-demand. EPA's IT/Data Management (IT/DM) Program is proposed for reduction to increase the effectiveness of Agency operations and reduce duplicative, voluntary, and unnecessary work. This change focuses resources on EPA's core mission and advances core statutory work.

FY 2027 Activities and Performance Plan:

Work in this program directly supports Goal 4/Objective 2, *Efficient Systems*, in the *FY 2026-2030 EPA Strategic Plan*.

In FY 2027, the Agency will look to fund a Centralized Target Architecture to consolidate decentralized systems to help reduce IT expenditures, enhance data quality, and improve interoperability while streamlining interactions with states, Tribes, and localities.

In line with Executive Order (EO) 14320: *Promoting the Export of the American AI Technology Stack*,¹² EPA is developing robust AI capabilities while ensuring operational efficiency. Activities in this program will focus on transforming EPA's internal operations through automation and the integration of AI technologies, in support of EO 14179: *Removing Barriers to American*

¹² For more information, see: <https://www.whitehouse.gov/presidential-actions/2025/07/promoting-the-export-of-the-american-ai-technology-stack/>.

Leadership in Artificial Intelligence.¹³ EPA will continue modernizing its workflows, transitioning from paper-based systems to agile digital solutions. In support of EO 14318: *Accelerating Federal Permitting of Data Center Infrastructure*,¹⁴ EPA will prioritize the rapid and efficient buildout of AI data centers and infrastructure via the development of two national digitization centers which will streamline electronic records scheduling.

These efforts will build upon continual development and refinement of AI use cases and initiatives which have high operational impact and improve the accuracy and speed of environmental assessments, optimize resource allocation, and develop modern solutions to environmental issues. Efforts to evaluate the implementation and outcomes of automation and AI initiatives will support EPA's Learning Agenda and will enable the Agency to monitor and report on the extent to which these efforts are being strategically leveraged to improve EPA processes and capabilities.

The FY 2027 Budget includes resources for Agency contributions to the General Services Administration (GSA) in support of the Technology Transformation Services (TTS) reimbursable program. Adoption of GSA's Technology Transformation services apply modern methodologies and technologies to improve services, making them more accessible, efficient, and effective as required by statute and OMB policy.

In FY 2027, EPA will further strengthen its IT acquisition review process as part of the implementation of Federal Common Baseline Controls for the Federal Information Technology Acquisition Reform Act (FITARA) and in support of EO 14240: *Eliminating Waste and Saving Taxpayer Dollars by Consolidating Procurement*.¹⁵ FITARA ensures Agency IT plans are cost-effective and well-designed, directly drive EPA long-term performance goals, and follow best practices.

The Agency also will continue implementing the 21st Century Integrated Digital Experience Act (P.L. 115-336),¹⁶ which includes modernization of internal and public-facing websites, as well as digitization of paper forms and non-digital services. In FY 2027, EPA will continue to maintain and manage its core IT/DM services, including the Geospatial Information Program, Information Collection Requests, the National Library Program, EPA's Docket Center, and the National Records Program.

Other key initiatives include:

- Continuing to implement EPA's Controlled Unclassified Information Program, standardizing, simplifying, and improving information management and IT practices to facilitate the sharing of important sensitive data internally, with key external stakeholders, and with the public, meeting federal standards.

¹³ For more information, see: <https://www.federalregister.gov/documents/2025/01/31/2025-02172/removing-barriers-to-american-leadership-in-artificial-intelligence>.

¹⁴ For more information, see: <https://www.whitehouse.gov/presidential-actions/2025/07/accelerating-federal-permitting-of-data-center-infrastructure/>.

¹⁵ For more information, see: <https://www.federalregister.gov/documents/2025/03/25/2025-05197/eliminating-waste-and-saving-taxpayer-dollars-by-consolidating-procurement>

¹⁶ For additional information, see: <https://www.congress.gov/115/plaws/publ336/PLAW-115publ336.pdf>.

- Increasing the use of registries and improving registry quality by modernizing from custom built solutions to cost-efficient commercial off-the-shelf tools with expanded capabilities. Registries are shared data services in which common data is managed centrally but shared broadly to improve data quality, enable integration and interoperability of data across program silos, and facilitate discovery of EPA information.
- Continuing to modernize EPA’s web presence to support internal and external users and provide a clearinghouse for the Agency to communicate initiatives and successes. EPA also will continue to upgrade its web infrastructure to meet statutory and security requirements.
- Continuing to support the capabilities of GeoPlatform, a shared enterprise technology for geospatial information and analysis, allowing EPA to support environmental decisions and share information with state and local partners during emergency response operations.

Performance Measure Targets:

FY 2027 performance goals and targets are located in the FY 2027 Performance Goals tab.

FY 2027 Change from FY 2026 Enacted Budget (Dollars in Thousands):

- (-\$1,353.0) This change to fixed and other costs is a decrease due to the estimated calculation of base workforce costs for existing FTE, adjustments to provide essential workforce support, and estimated changes to benefits costs.
- (+\$2,396.0 / +4.2 FTE) This program change is a net increase due to a reduction in contracting resources and an increase in FTE to enhance transparency, oversight, and accountability by bringing critical AI expertise, records digitization efforts, and registry quality improvement functions back in-house. The program change also includes an investment to fund a Centralized Target Architecture to consolidate decentralized systems to help reduce IT expenditures, enhance data quality, and improve interoperability while streamlining interactions with states, Tribes, and localities.

Statutory Authority:

Reorganization Plan No. 3 of 1970, 84 Stat. 2086, as amended by Pub. L. 98–80, 97 Stat. 485 (codified at Title 5, App.) (EPA’s organic statute); Federal Information Technology Acquisition Reform Act; Federal Information Security Modernization Act (FISMA); Government Performance and Results Act (GPRA); Government Management Reform Act (GMRA); Clinger-Cohen Act (CCA); Rehabilitation Act of 1973 § 508; Geospatial Data Act of 2018; 21st Century Integrated Digital Experience Act (P.L. 115-336); Foundations for Evidence-Based Policymaking Act of 2018 (PL 115-435); 44 USC §3507; Open, Public, Electronic, and Necessary Government Data Act.

Legal/ Science/ Regulatory/ Economic Review

Alternative Dispute Resolution

Program Area: Legal / Science / Regulatory / Economic Review

(Dollars in Thousands)

	FY 2025 Final Actuals	FY 2026 Enacted Operating Plan	FY 2027 President's Budget	FY 2027 President's Budget v. FY 2026 Enacted Operating Plan
Environmental Programs & Management	\$474	\$0	\$0	\$0
<i>Hazardous Substance Superfund</i>	<i>\$585</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>
Total Budget Authority	\$1,059	\$0	\$0	\$0
Total Workyears	2.7	0.0	0.0	0.0

The Agency notes that FY 2026 levels are estimates and subject to refinement based on Administration priorities.

Program Project Description:

The Alternative Dispute Resolution (ADR) Program provides facilitation, mediation, public involvement, training, and consensus building advice and support for the Agency.

FY 2027 Activities and Performance Plan:

In FY 2027, the ADR Program is proposed for elimination as the Agency returns to its core statutory requirements. All statutory work will be accomplished in Legal / Science / Regulatory / Economic Review programs or other applicable programs.

Performance Measure Targets:

FY 2027 performance goals and targets are located in the FY 2027 Performance Goals tab.

FY 2027 Change from FY 2026 Enacted Budget (Dollars in Thousands):

- There is no change in program funding.

Statutory Authority:

Administrative Dispute Resolution Act (ADRA) of 1996; Negotiated Rulemaking Act of 1996; Reorganization Plan No. 3 of 1970, 84 Stat. 2086, as amended by Pub. L. 98-80, 97 Stat. 485 (codified at Title 5, App.) (EPA's organic statute); Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA).

Legal Advice: Environmental Program

Program Area: Legal / Science / Regulatory / Economic Review

Goal: Advance Permitting Reform, Cooperative Federalism, and Cross-Agency Partnership

Objective(s): Organizational Excellence

(Dollars in Thousands)

	FY 2025 Final Actuals	FY 2026 Enacted Operating Plan	FY 2027 President's Budget	FY 2027 President's Budget v. FY 2026 Enacted Operating Plan
Environmental Programs & Management	\$60,697	\$54,477	\$52,554	-\$1,923
<i>Hazardous Substance Superfund</i>	<i>\$4,140</i>	<i>\$608</i>	<i>\$593</i>	<i>-\$15</i>
Total Budget Authority	\$64,837	\$55,085	\$53,147	-\$1,938
Total Workyears	269.2	215.8	269.4	53.6

The Agency notes that FY 2026 levels are estimates and subject to refinement based on Administration priorities.

Total workyears in FY 2027 include 5.5 FTE funded by TSCA fees and 22.0 FTE to support Legal Advice working capital fund (WCF) services, an increase of 16.2 FTE.

In FY 2026, this program received Superfund tax resources, including pay for FTE.

Program Project Description:

Legal Advice: Environmental Program provides legal representation, counseling, and support for agency activities taken pursuant to the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA). This funding supports legal counseling activities for the Superfund Program's work to clean up contaminated sites, as well as supporting EPA's state, Tribal, and local partners.

FY 2027 Activities and Performance Plan:

Work in this program directly supports Goal 3/Objective 3, *Organizational Excellence*, in the *FY 2026-2030 EPA Strategic Plan*.

By providing expert legal counsel, the program ensures that EPA will fulfill its statutory obligations and that environmental cleanups are lawfully conducted and focused on delivering tangible results for American communities. To this end, the program will continue to advise on the full lifecycle of Superfund cleanups, including emergency response efforts, identifying liable parties and recovering taxpayer dollars, and helping support remedy decisions that restore land and water to safe productive use. This includes defensive litigation regarding EPA's actions in coordination with the Department of Justice (DOJ). These efforts help to ensure every American has access to clean air, land, and water while also relieving American taxpayers of undue financial burden.

In FY 2027, the program will continue to support federal facility cleanups and complex site work by providing strategic legal counsel that facilitates interagency collaboration, respects state and Tribal authorities, and ensures that site decisions withstand judicial scrutiny. This work strengthens cooperative federalism and accelerates progress at some of the Nation's most contaminated sites. Additionally, by reinforcing legal integrity, enabling enforcement, and promoting accountability;

the program helps EPA protect public health, revitalize communities, and return contaminated land to productive use.

In FY 2027, the program will continue to provide legal counsel on EPA's response authority relating to several complex issues. The program provided essential legal counsel on the use of CERCLA to address emergency response situations such as the Tijuana River sewage crisis and Southern California wildfires. The program also provided legal review of CERCLA Action Memoranda related to removal actions that are valued at over \$187 million. In FY 2027, the program will continue to provide legal counsel on CERCLA responses in these areas and for abandoned uranium mines. The program's legal counsel will continue to be instrumental in supporting numerous remedial action legal issues at high-profile sites in FY 2027. These include sites such as the Upper Columbia River, West Lake Landfill, and St. Regis Paper Co. The program will continue to provide legal counseling on complex issues like implementing the Agency's updated guidance on the cleanup of lead in soil at residential sites and addressing per- and polyfluoroalkyl substances (PFAS) issues.

Additionally, the program will continue to provide support on litigation matters in FY 2027 and, given several Agency efforts to streamline Superfund policies and response actions, the program expects an increase in related litigation as changes are operationalized.

For reference, examples of this type of support include: working with DOJ on novel and precedent-setting CERCLA litigation matters at private sites, such as *August Mack Environmental, Inc. v. EPA*, No. 1:23-cv-00036-TSK (N.D.W.Va. filed Apr. 19, 2023) (claims against the Superfund by a private contractor) and *United States v. Alden Leeds Inc.*, No. 25-1049 (3rd Cir. filed Jan. 16, 2025) (challenge to the entry of a CERCLA settlement). The program also worked with DOJ and federal entities on litigation involving allegations of CERCLA violations at federal facilities, such as *Greenaction v. United States Department of the Navy*, No. 3:24-cv-03899 (N.D. Cal. filed June 28, 2024) (challenging Navy's response and EPA's oversight activities at a federal National Priorities List "NPL" site); and *California Institute of Technology v. City of Pasadena*, No. 2:23-cv-07681-AB-AJR (C.D. Cal.) (involving a federal facility on the National Priorities List).

Performance Measure Targets:

FY 2027 performance goals and targets are located in the FY 2027 Performance Goals tab.

FY 2027 Change from FY 2026 Enacted Budget (Dollars in Thousands):

- (-\$15.0) This change to fixed and other costs is a decrease due to the estimated calculation of base payroll costs for existing FTE, adjustments to provide essential workforce support, and estimated changes to benefits costs.
- (+1.0 FTE) This program change is an increase to provide legal support and advice for the Superfund Remedial, Emergency Response and Removal, and Enforcement programs. This includes the net-zero shift of 1.1 FTE from Superfund taxes to annual appropriations.

Statutory Authority:

Reorganization Plan No. 3 of 1970, 84 Stat. 2086, as amended by Pub. L. 98–80, 97 Stat. 485 (codified at Title 5, App.) (EPA’s organic statute); Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA).

Operations and Administration

Acquisition Management

Program Area: Operations and Administration

Goal: Advance Permitting Reform, Cooperative Federalism, and Cross-Agency Partnership

Objective(s): Organizational Excellence

(Dollars in Thousands)

	FY 2025 Final Actuals	FY 2026 Enacted Operating Plan	FY 2027 President's Budget	FY 2027 President's Budget v. FY 2026 Enacted Operating Plan
Environmental Programs & Management	\$32,376	\$30,077	\$31,551	\$1,474
Leaking Underground Storage Tanks	\$200	\$161	\$132	-\$29
<i>Hazardous Substance Superfund</i>	<i>\$27,810</i>	<i>\$15,207</i>	<i>\$23,285</i>	<i>\$8,078</i>
Total Budget Authority	\$60,386	\$45,445	\$54,968	\$9,523
Total Workyears	285.0	245.7	281.8	36.1

The Agency notes that FY 2026 levels are estimates and subject to refinement based on Administration priorities.

In FY 2026, this program received Superfund tax resources, including pay for FTE.

Program Project Description:

EPA's Acquisition Management Program supports the Agency's contract activities, which cover planning, awarding, and administering contracts for the Agency. This program will realize savings as EPA forecasts improvements in acquisition management which will allow EPA to maintain existing program services while focusing resources on core mission and statutory work.

FY 2027 Activities and Performance Plan:

Work in this program directly supports Goal 3/Objective 3, *Organizational Excellence*, in the *FY 2026-2030 EPA Strategic Plan*.

The Acquisition Management Program plays a critical role in advancing the Agency's mission while aligning operations with Executive Orders (EO) 14240: *Eliminating Waste and Saving Taxpayer Dollars by Consolidating Procurement*¹⁷ and EO 14222: *Implementing the President's "Department of Government Efficiency" Cost Efficiency Initiative*.¹⁸ Operations will focus on improving the acquisition lifecycle management, promoting fiscal responsibility, and increasing operational efficiencies across all procurement activities. The program supports cost-efficient procurement activity to advance core Agency mission priorities.

In FY 2027, EPA will prioritize implementation of the President's Made in America (MIA) agenda and laws, including full deployment of its enhanced Market Research Services Application. The Market Research Services Application (also called the Market Research Application) will become the Agency's central market research repository and Buy American Act/Build America Buy

¹⁷ For more information, see <https://www.federalregister.gov/documents/2025/03/25/2025-05197/eliminating-waste-and-saving-taxpayer-dollars-by-consolidating-procurement>.

¹⁸ For more information, see <https://www.federalregister.gov/documents/2025/03/03/2025-03527/implementing-the-presidents-department-of-government-efficiency-cost-efficiency-initiative>.

American (BAA and BABA) waiver tracking system. The application supports EPA Made in America (MIA) requirements and EPA's focus on increased efficiency, as well as improves EPA's alignment with the federal MIA Office (MIAO) goal to introduce a federal MIA research and waiver tracking system. The application has not been implemented but is currently being developed with an anticipated agency-wide availability by end of 3rd Quarter FY 2026. This market intelligence driving platform, supported by real-time data entry will automate market research documentation processes; create EPA market intelligence readily available to the Agency acquisition and Build America, Buy America (BABA) financial assistance agreements workforce; help procurement teams identify American-made goods that meet domestic content thresholds to support American economy-building and minimize waiver use; and provide consistent demand signals to industry for critical items.

Acquisition Modernization Initiatives:

In FY 2027, EPA will leverage available expanded functionalities to the Agency's contract writing system to help develop requirements, streamline solicitations, manage vendor evaluation, conduct best value assessment, promote data integrity and reporting. Additionally, EPA will explore the potential of artificial intelligence to strengthen the following initiatives:

Policy Reformation and Simplification

In line with EO 14275: "*Restoring Common Sense to Federal Procurement*,¹⁹" EPA will reform acquisition policies to streamline internal procedures, eliminate outdated guidance and promote plain language usage. These policy reforms will help staff and stakeholders better understand acquisition requirements, ensure compliance with evolving federal procurement directives, and support the President's call for common sense in federal procurement.

Strengthening Acquisition Planning

EPA will enhance acquisition planning, emphasizing early engagement with program offices using modern visualization tools. In addition, EPA will ensure procurement requirements align with mission critical priorities, are cost-effective and reduce redundancy. Moreover, the Program will advance acquisition planning, resulting in reduced procurement lead-times, more competitive and compliant awards, and greater support of initiatives outlined in current Executive Orders.

Contract Closeout Unliquidated Obligation Reduction Initiative

EPA will prioritize the timely closeout of expired contracts by centralizing contract closeout to support financial stewardship of taxpayer resources. Proper closeout procedures ensure that all obligations under the contract and relevant regulations have been met, minimizing the risk of legal disputes. EPA will implement timely closeout procedures for each contract period resulting in the release of unused funds prior to funds expiration.

Performance Measure Targets:

FY 2027 performance goals and targets are located in the FY 2027 Performance Goals tab.

¹⁹ For more information, see: <https://www.federalregister.gov/documents/2025/04/18/2025-06839/restoring-common-sense-to-federal-procurement>.

FY 2027 Change from FY 2026 Enacted Budget (Dollars in Thousands):

- (+\$254.0) This change to fixed and other costs is an increase due to the estimated calculation of base workforce costs for existing FTE, adjustments to provide essential workforce support, and estimated changes to benefits costs.
- (+\$7,824.0 / +19.6 FTE) This program change is an investment to ensure compliance with EO 14222: *Implementing the President's "Department of Government Efficiency" Cost Efficiency Initiative* bringing additional oversight and accountability to federal procurement actions. This includes the net-zero shift of 65.1 FTE from Superfund taxes to annual appropriations.

Statutory Authority:

Reorganization Plan No. 3 of 1970, 84 Stat. 2086, as amended by Pub. L. 98–80, 97 Stat. 485 (codified at Title 5, App.) (EPA's organic statute).

Central Planning, Budgeting, and Finance

Program Area: Operations and Administration

Goal: Advance Permitting Reform, Cooperative Federalism, and Cross-Agency Partnership

Objective(s): Organizational Excellence

(Dollars in Thousands)

	FY 2025 Final Actuals	FY 2026 Enacted Operating Plan	FY 2027 President's Budget	FY 2027 President's Budget v. FY 2026 Enacted Operating Plan
Environmental Programs & Management	\$86,699	\$88,792	\$80,475	-\$8,317
Leaking Underground Storage Tanks	\$593	\$464	\$439	-\$25
<i>Hazardous Substance Superfund</i>	<i>\$32,084</i>	<i>\$20,724</i>	<i>\$21,993</i>	<i>\$1,269</i>
Total Budget Authority	\$119,376	\$109,980	\$102,907	-\$7,073
Total Workyears	456.4	423.0	379.6	-43.4

The Agency notes that FY 2026 levels are estimates and subject to refinement based on Administration priorities.

Total workyears in FY 2027 include 0.0 FTE in Central Planning, Budgeting, and Finance working capital fund (WCF) services, a decrease of 41.6 FTE.

In FY 2026, this program received Superfund tax resources, including pay for FTE.

Program Project Description:

The Central Planning, Budgeting, and Finance Program provides a full array of financial management support services and systems necessary to pay Superfund bills, recoup cleanup and oversight costs for the Trust Fund. This program also supports integrated planning, budget formulation and execution, financial management, performance and accountability processes, financial cost recovery, and systems to ensure effective stewardship of Superfund resources. EPA is implementing a targeted reduction of program resources to better align with Agency priorities, enhance efficiency and effectiveness, and fortify the integrity of operational processes.

FY 2027 Activities and Performance Plan:

Work in this program directly supports Goal 3/Objective 3, *Organizational Excellence*, in the *FY 2026-2030 EPA Strategic Plan*.

The program will ensure that all Agency programs are fiscally responsible and reflect a high level of management integrity. This program provides support for the Agency's financial services and will efficiently and consistently deliver nationwide results. EPA will maintain key planning, budgeting, and financial management activities. The program will ensure secure efficient maintenance operations of core agency financial management systems: Compass, PeoplePlus (Time and Attendance), Budget Formulation System, which includes a Performance Module, and related financial reporting systems. The program will continue to review its financial systems for modernization and innovation opportunities to support greater effectiveness of targeting legacy systems for replacement while remaining fiscally responsible. EPA will continue to use dashboards

to support payroll, FTE management, and Government Performance and Results Modernization Act (GPRMA) performance planning and systematic tracking of progress.²⁰

In FY 2027, EPA will continue to modernize and streamline business processes to promote transparency and efficiency. The program will apply Lean principles and leverage input from customer-focused councils, advisory groups, and technical workgroups to continue improving as a high-performance organization. In FY 2025, the Agency implemented 261 process improvements to streamline efficiency, cost effectiveness, and/or business outcomes. In line with promoting Cross-Agency Partnership, EPA will continue to standardize and streamline internal business processes and additional federal and/or internal shared services to include General Service Administration (GSA), when supported by business case analysis.

In FY 2027, the program will continue to focus on core responsibilities in the areas of strategic planning and budget preparation, financial reporting, transaction processing, and Superfund Cost Recovery. The program will continue to implement Federal Information Technology Acquisition Reform Act (FITARA) requirements in accordance with EPA's Implementation Plan.²¹ The Chief Information Officer will continue to be engaged throughout the budget planning process to ensure that IT needs are properly planned and resourced in accordance with FITARA.

In FY 2027, the program will continue to conduct internal control program reviews and use the results to provide evidence of the soundness of EPA's financial management program and identify areas for further improvement to align with cost savings to American taxpayers. Annually, these internal control reviews collect key operational statistical data for the financial management programs to further evaluate financial operations and for management decision-making.

EPA will continue to strive to strengthen programs considered susceptible to improper payment. The Agency will remain vigilant in reducing fraud, waste, and abuse, and strengthening internal controls over improper payments. In addition, as required by the Payment Integrity Information Act of 2019 (PIIA) (P.L. 116-117),²² and OMB Memorandum *M-21-19 Appendix C*,²³ EPA conducts risk assessments of all its payment streams.

Performance Measure Targets:

FY 2027 performance goals and targets are located in the FY 2027 Performance Goals tab.

FY 2027 Change from FY 2026 Enacted Budget (Dollars in Thousands):

- (+\$315.0) This net change is an increase to fixed and other costs due to the estimated calculation of base payroll costs for existing FTE, adjustments to provide essential workforce support, and estimated changes to benefits costs.

²⁰ For more information please see: <https://www.congress.gov/111/plaws/publ352/PLAW-111publ352.pdf>.

²¹ For more information please see: <http://www.epa.gov/open/fitara-implementation-plan-and-chief-information-officer-assignment-plan>.

²² For more information, please see: <https://www.congress.gov/116/plaws/publ117/PLAW-116publ117.pdf>.

²³ For more information, please see: <https://www.whitehouse.gov/wp-content/uploads/2021/03/M-21-19.pdf>.

- (+\$954.0 / +5.3 FTE) This investment will advance critical mission support work for the Superfund program to facilitate cleanup and improve efficiencies. This includes the net-zero shift of 67.9 FTE from Superfund taxes to annual appropriations.

Statutory Authority:

Reorganization Plan No. 3 of 1970, 84 Stat. 2086, as amended by Pub. L. 98-80, 97 Stat. 485 (codified as Title 5, App.) (EPA's organic statute); Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA).

Facilities Infrastructure and Operations

Program Area: Operations and Administration

Goal: Advance Permitting Reform, Cooperative Federalism, and Cross-Agency Partnership

Objective(s): Organizational Excellence

(Dollars in Thousands)

	FY 2025 Final Actuals	FY 2026 Enacted Operating Plan	FY 2027 President's Budget	FY 2027 President's Budget v. FY 2026 Enacted Operating Plan
Environmental Programs & Management	\$281,585	\$258,274	\$252,262	-\$6,012
Science & Technology	\$68,981	\$64,714	\$60,311	-\$4,403
Building and Facilities	\$7,147	\$34,000	\$28,900	-\$5,100
Leaking Underground Storage Tanks	\$457	\$764	\$627	-\$137
Inland Oil Spill Programs	\$275	\$676	\$555	-\$121
<i>Hazardous Substance Superfund</i>	<i>\$65,886</i>	<i>\$66,713</i>	<i>\$61,868</i>	<i>-\$4,845</i>
Total Budget Authority	\$424,331	\$425,141	\$404,523	-\$20,618
Total Workyears	295.1	256.2	308.0	51.8

The Agency notes that FY 2026 levels are estimates and subject to refinement based on Administration priorities.

Total workyears in FY 2027 include 3.1 FTE in Facilities Infrastructure and Operations working capital fund (WCF) services, an increase of 2.7 FTE.

Program Project Description:

Superfund (SF) resources in the Facilities Infrastructure and Operations Program fund the Agency's rent, utilities, and security. This program will realize savings as EPA anticipates improvements in workforce efficiency and facilities consolidation, allowing for a reduction in resources needed to maintain agency facilities.

FY 2027 Activities and Performance Plan:

Work in this program directly supports Goal 3/Objective 3, *Organizational Excellence*, in the *FY 2026-2030 EPA Strategic Plan*.

In FY 2027, EPA will continue to invest in the reconfiguration of EPA's workspaces, enabling the Agency to release office space and avoid long-term rent costs, consistent with Public Law 114-287, the *Federal Assets Sale and Transfer Act of 2016*. In compliance with Executive Order (EO) 14274: *Restoring Common Sense to Federal Office Space Management*,²⁴ as well as EO 14210: *Implementing the President's "Department of Government Efficiency" Workforce Optimization Initiative*,²⁵ EPA is implementing a space consolidation plan that will reduce the number of occupied facilities, consolidate space within remaining facilities, and reduce square footage.

²⁴ For more information, see <https://www.federalregister.gov/documents/2025/04/18/2025-06838/restoring-common-sense-to-federal-office-space-management>.

²⁵ For more information, see <https://www.federalregister.gov/documents/2025/02/14/2025-02762/implementing-the-presidents-department-of-government-efficiency-workforce-optimization-initiative>.

EPA is working to reduce office, laboratory and warehouse space. This has the potential to provide an avoidance of approximately \$19 million in rent, utilities, and security across all appropriations in FY 2027. This will help offset EPA's escalating rent and security costs and reduce taxpayer burden. The Agency is vacating its Houston regional laboratory and consolidating into the Ada, OK, facility for a rent savings of \$3.5 million and space reduction of 41,126 square feet. The Agency also is aggressively pursuing footprint reductions in its most expensive leased facilities. Due to persistent issues with the current Region 4 Headquarters and insufficient space at the Los Angeles facility, the Agency has begun the process to secure new leases in both locations. For FY 2027, the Agency is requesting \$40 million for rent, \$2.7 million for utilities, and \$10.1 million for security in the SF appropriation. EPA uses a standard methodology to ensure that rent charging appropriately reflects planned and enacted resources at the appropriation level.

In FY 2027, the Agency will support optimization of office and laboratory space to right-size the Agency's footprint while supporting activities necessary for lab consolidation, retrofitting of laboratories with technologies and AI automation, and releasing of excess office space in high-cost areas. These investments along with ongoing activities will decrease the growth of long-term rent costs, reduce its footprint, and create a more efficient, collaborative, and technologically sophisticated workplace. As an approved example, the Agency will relinquish space in Region 2 (New York) to reduce occupancy in a high-cost market while maintaining mission effectiveness. This approach also will be applied in other high-cost leasing areas, aligned to lease cycles and contingent on Agency leadership decisions. In FY 2025, the percentage of space utilized at the Government Services Administration (GSA) goal of 150 square feet per person at EPA owned and leased facilities is 38 percent. Investments in space optimization will advance EPA's goal of a higher space utilization rate, with a goal of 45 percent, and improve the use of EPA's workspaces.

EPA will continue to manage lease and occupancy agreements with GSA, and maintain EPA facilities, fleet, equipment, and fund costs associated with utilities and building security needs. EPA also will track capital equipment and meet Occupational Safety and Health Administration (OSHA) and applicable environmental regulatory obligations and provide safety, health and environmental management (SHEM) support training to headquarters and field staff (e.g., SHEM managers, industrial hygienists, radiation safety officers, and on-Scene Coordinators). In addition, the Agency will continue to utilize GSA's Managed Service Office, *USAccess*, and Enterprise Physical Access Control System (ePACS) programs. *USAccess* provides standardized HSPD-12 approved Personal Identity Verification (PIV) cards and ePACS provides centralized access control of EPA facilities, including restricted and secure areas.

Performance Measure Targets:

FY 2027 performance goals and targets are located in the FY 2027 Performance Goals tab.

FY 2027 Change from FY 2026 Enacted Budget (Dollars in Thousands):

- (-\$893.0) This change to fixed and other costs is a net decrease due to the estimated calculation of base workforce costs for existing FTE, adjustments to provide essential workforce support, and estimated changes to benefits costs.

- (-\$5,357.0) This change to fixed and other costs is a net decrease due to the recalculation of transit subsidy, rent, utilities, and security.
- (+\$1,405.0 / +3.7 FTE) This program change is an investment in FTE to enhance transparency, oversight, and public accountability by bringing critical facility management and operations activities back in-house. This program change also supports optimization of office and laboratory space.

Statutory Authority:

Federal Property and Administration Services Act (FPAS); Reorganization Plan No. 3 of 1970, 84 Stat. 2086, as amended by Pub. L. 98-80, 97 Stat. 485 (codified at Title 5, App.) (EPA's organic statute).

Financial Assistance Grants / IAG Management

Program Area: Operations and Administration

Goal: Advance Permitting Reform, Cooperative Federalism, and Cross-Agency Partnership

Objective(s): Organizational Excellence

(Dollars in Thousands)

	FY 2025 Final Actuals	FY 2026 Enacted Operating Plan	FY 2027 President's Budget	FY 2027 President's Budget v. FY 2026 Enacted Operating Plan
Environmental Programs & Management	\$32,274	\$30,263	\$26,596	-\$3,667
<i>Hazardous Substance Superfund</i>	<i>\$4,880</i>	<i>\$2,730</i>	<i>\$2,834</i>	<i>\$104</i>
Total Budget Authority	\$37,154	\$32,993	\$29,430	-\$3,563
Total Workyears	161.1	140.6	145.4	4.8

The Agency notes that FY 2026 levels are estimates and subject to refinement based on Administration priorities. In FY 2026, this program received Superfund tax resources, including pay for FTE.

Program Project Description:

Superfund (SF) resources in the Financial Assistance Grants and Interagency Agreement (IA) Management Program support the management of grants and IAs, and suspension and debarment activities. This program reflects proposed savings as EPA increases efficiencies of Agency operations.

FY 2027 Activities and Performance Plan:

Work in this program directly supports Goal 3/Objective 3, *Organizational Excellence*, in the *FY 2026-2030 EPA Strategic Plan*.

EPA will continue to implement activities to achieve efficiencies while enhancing quality and accountability. In FY 2027, EPA will continue implementing the indirect cost requirements in 2 CFR Part 200,²⁶ *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, to close loopholes, decrease complexity, and increase transparency. In addition, the Agency will prioritize implementation of the President's Made in America agenda and Made in America laws.²⁷ EPA will use all tools available, consistent with law, to maximize the use of goods, products, and materials produced in the United States, minimize the use of waivers, and provide clear and consistent demand signals to industry on federal demand for critical items.

EPA will continue to focus on reducing the administrative burden on EPA and grants recipients and on improving grants management procedures by: 1) streamlining EPA's grants management policies by creating a new comprehensive framework to guide policy development, implementation, compliance, and review; 2) developing the FY 2026-2030 Grants Management Plan that aligns with Administration priorities; and 3) using a risk-based method of pre- and post-

²⁶ For more information, see <https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200>.

²⁷ For more information, see <https://www.madeinamerica.gov/>.

award monitoring for grants to more effectively ensure compliance with financial and administrative management requirements. All efforts to improve the grant making process will be completed in accordance with Executive Order (EO) 14332: *Improving Oversight of Federal Grantmaking* and other future executive orders on grants management.²⁸

In FY 2027, EPA will continue to implement EO 14240: *Eliminating Waste and Saving Taxpayer Dollars by Consolidating Procurement* including the potential transfer of common spend procurements, such as Information Technology contracts, to the General Services Administration through interagency assisted acquisition agreements.²⁹ Leveraging GSA-managed assisted acquisition for common goods and services will enable the Agency to focus more effectively on its core mission.

The Agency will continue to make use of discretionary debarments and suspensions as well as statutory disqualifications under the Comprehensive Environmental Response Compensation and Liability Act (CERCLA) to protect the government's business interests. In FY 2027, EPA will focus suspension and debarment activity on the most egregious violations. Congress and federal courts have long recognized federal agencies' inherent authority and obligation to exclude non-responsible parties from eligibility to receive government contracts and non-procurement awards (for example: grants, cooperative agreements, loans, and loan guarantees). Several recent federal statutes, GAO reports, and OMB directives require that federal agencies administer effective suspension and debarment programs to protect the public's interest and the integrity of federal programs.

Performance Measure Targets:

FY 2027 performance goals and targets are located in the FY 2027 Performance Goals tab.

FY 2027 Change from FY 2026 Enacted Budget (Dollars in Thousands):

- (-\$753.0) This change to fixed and other costs is a decrease due to the estimated calculation of base workforce costs for existing FTE, adjustments to provide essential workforce support, and estimated changes to benefits costs.
- (+\$857.0) This program change is an increase to implement Executive Order 14240: *Eliminating Waste and Saving Taxpayer Dollars by Consolidating Procurement* and to transition Agency contracts to Superfund-related grant and interagency agreements.
- (-3.4 FTE) This program change reduces staff support as EPA improves grant management processes using improved automation and system enhancements and includes the net-zero shift of 8.8 FTE from Superfund taxes to annual appropriations.

²⁸ For more information, see <https://www.federalregister.gov/documents/2025/08/12/2025-15344/improving-oversight-of-federal-grantmaking>.

²⁹ Executive Order 14240: <https://www.whitehouse.gov/presidential-actions/2025/03/eliminating-waste-and-saving-taxpayer-dollars-by-consolidating-procurement/>

Statutory Authority:

Reorganization Plan No. 3 of 1970, 84 Stat. 2086, as amended by Pub. L. 98–80, 97 Stat. 485 (codified at Title 5, App.) (EPA’s organic statute); Federal Grant and Cooperative Agreement Act; Federal Acquisition Streamlining Act § 2455.

Human Resources Management

Program Area: Operations and Administration

Goal: Advance Permitting Reform, Cooperative Federalism, and Cross-Agency Partnership

Objective(s): Organizational Excellence

(Dollars in Thousands)

	FY 2025 Final Actuals	FY 2026 Enacted Operating Plan	FY 2027 President's Budget	FY 2027 President's Budget v. FY 2026 Enacted Operating Plan
Environmental Programs & Management	\$54,584	\$50,137	\$41,820	-\$8,317
<i>Hazardous Substance Superfund</i>	\$8,238	\$6,820	\$6,230	-\$590
Total Budget Authority	\$62,821	\$56,957	\$48,050	-\$8,907
Total Workyears	272.0	210.4	214.7	4.3

The Agency notes that FY 2026 levels are estimates and subject to refinement based on Administration priorities. Total workyears in FY 2027 include 2.0 FTE to support Human Resources Management working capital fund (WCF) services, a decrease of 0.5 FTE.

Program Project Description:

This program will realize savings as EPA anticipates improvements in workforce planning, accountability, and efficiency while promoting fiscal responsibility and focusing on essential agency functions. Superfund (SF) resources for the Human Resources (HR) Management Program support Human Capital (HC) activities throughout EPA.

FY 2027 Activities and Performance Plan:

Work in this program directly supports Goal 3/Objective 3, *Organizational Excellence*, in the *FY 2026-2030 EPA Strategic Plan*.

The activities supported by EPA's HR Management Program contribute to effective workforce planning and management. EPA continues to ensure employees have the right skills to successfully achieve the Agency's core mission today and, in the future, as well as to ensure efficiency and accountability of the federal workforce. This program promotes government efficiency and collaboration between our federal, state, and local partners.

In FY 2027, EPA will continue implementing workforce restructuring efforts in line with Executive Order (EO) 14217: *Commencing the Reduction of the Federal Bureaucracy*³⁰ and EO 14210: *Implementing the President's Department of Government Efficiency Workforce Optimization Initiative*³¹ by eliminating non-essential functions and implementing hiring restrictions. Following on initiatives carried out in FY 2026, such as eliminating the centrally funded paid internship program, EPA will continue implementing workforce reshaping initiatives in FY 2027 to align organizational structure with statutory, regulatory, mission critical functions.

³⁰ For more information see <https://www.federalregister.gov/documents/2025/02/25/2025-03133/commencing-the-reduction-of-the-federal-bureaucracy>.

³¹ For more information see <https://www.federalregister.gov/documents/2025/02/14/2025-02762/implementing-the-presidents-department-of-government-efficiency-workforce-optimization-initiative>.

In addition, to support efforts to increase federal accountability and efficiency, EPA also will continue implementing EO 14171: *Restoring Accountability to Policy-Influencing Positions within the Federal Workforce*³² by evaluating all its policy-influencing positions and revamping performance standards for the entirety of the workforce to align with the Agency’s core mission. EPA also will seek to eliminate race- and sex-based preferences in federal and private sectors, reinforcing civil rights laws to promote merit-based opportunities and individual achievement by enforcing EO 14173: *Ending Illegal Discrimination and Restoring Merit-Based Opportunity*.³³ In addition, in order to enforce management decisions for the labor force, EPA will continue implementing EO 14251: *Exclusions from Federal Labor-Management Relations Programs*.³⁴ The Agency will enhance the federal hiring process by focusing on merit, efficiency, and dedication to constitutional values, while eliminating factors such as race, sex, or religion in hiring decisions by implementing EO 14148: *Reforming the Federal Hiring Process and Restoring Merit to Government Service*.³⁵

In accordance with OMB/OPM Memo, RE: Creating “Federal HR 2.0” by consolidating Core Human Capital Management (HCM) Across the Federal Government, dated December 10, 2025, the federal government will migrate to a single, modern Core HCM system. EPA will migrate to OPM’s HCM by FY 2027 as part of the initial phase. EPA will continue to maintain and operate critical HR systems and data analytics related to Mission Critical Occupations, attrition, and other important human capital data. These tools are critical and provide data visualizations and easy-to-understand information about the current workforce, assisting EPA with OPM reporting, workforce planning, succession management by identifying workforce gaps due to anticipated retirements and attrition trends, and the development of strategic staffing plans.

Performance Measure Targets:

FY 2027 performance goals and targets are located in the FY 2027 Performance Goals tab.

FY 2027 Change from FY 2026 Enacted Budget (Dollars in Thousands):

- (-\$147.0) This change to fixed and other costs is a decrease due to the estimated calculation of base workforce costs for existing FTE, adjustments to provide essential workforce support, and estimated changes to benefits costs.
- (+\$873.0 / +4.9 FTE) This program change is an investment to migrate to a single, modern core human capital management system across the federal government. This investment will consolidate and coordinate human resource services to create efficiencies, enhance quality, and reduce redundancies.

³² For more information see <https://www.federalregister.gov/documents/2025/02/25/2025-03133/commencing-the-reduction-of-the-federal-bureaucracy>.

³³ For more information, see <https://www.federalregister.gov/documents/2025/01/31/2025-02097/ending-illegal-discrimination-and-restoring-merit-based-opportunity>.

³⁴ For more information, see <https://www.federalregister.gov/documents/2025/04/03/2025-05836/exclusions-from-federal-labor-management-relations-programs>.

³⁵ For more information, see <https://www.federalregister.gov/documents/2025/01/30/2025-02094/reforming-the-federal-hiring-process-and-restoring-merit-to-government-service>.

- (-\$1,316.0) This program change is a decrease to reflect a reduced need for human resource management activity resulting from efficiency gains agencywide.

Statutory Authority:

Title 5 of the U.S.C.; Reorganization Plan No. 3 of 1970, 84 Stat. 2086, as amended by Pub. L. 98–80, 97 Stat. 485 (codified at Title 5, App.) (EPA’s organic statute).

Research: Chemical Safety and Sustainability

Research: Chemical Safety for Sustainability

Program Area: Research: Chemical Safety for Sustainability

(Dollars in Thousands)

	FY 2025 Final Actuals	FY 2026 Enacted Operating Plan	FY 2027 President's Budget	FY 2027 President's Budget v. FY 2026 Enacted Operating Plan
Environmental Programs & Management	\$179	\$0	\$0	\$0
Science & Technology	\$79,041	\$84,235	\$66,097	-\$18,138
<i>Hazardous Substance Superfund</i>	<i>\$6,925</i>	<i>\$2,826</i>	<i>\$0</i>	<i>-\$2,826</i>
Total Budget Authority	\$86,144	\$87,061	\$66,097	-\$20,964
Total Workyears	286.4	139.7	232.5	92.8

The Agency notes that FY 2026 levels are estimates and subject to refinement based on Administration priorities.

Program Project Description:

The Chemical Safety for Sustainability (CSS) Research Program provides scientific and technical approaches, information, tools, and methods to support the Agency and others to make better-informed and more timely decisions about chemicals and their potential risks to human health and the environment. EPA’s CSS Research Program is proposed for elimination to increase the effectiveness of Agency operations and reduce duplicative, voluntary, and unnecessary work. This change focuses on EPA’s core mission.

FY 2027 Activities and Performance Plan:

Resources are proposed for elimination for this program in FY 2027. This budget request focuses on statutorily required research in support of core mission areas that help the American people.

Performance Measure Targets:

FY 2027 performance goals and targets are located in the FY 2027 Performance Goals tab.

FY 2027 Change from FY 2026 Enacted Budget (Dollars in Thousands):

- (-\$2,826.0) This program is proposed for elimination to deconstruct wasteful spending, reduce unnecessary burdens on EPA partners and the regulated community, and refocus EPA on its mission. These adjustments are necessary to enable EPA to fulfill its responsibilities in the most cost-effective and efficient manner.

Statutory Authority:

Clean Air Act §§ 103, 104; Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA); Children's Health Act; 21st Century Nanotechnology Research and Development Act; Clean Water Act; Federal Food, Drug, and Cosmetic Act (FFDCA); Federal Insecticide, Fungicide, and Rodenticide Act (FIFRA); Pollution Prevention Act (PPA); Resource Conservation and Recovery Act (RCRA); Safe Drinking Water Act (SDWA); Toxic Substances Control Act (TSCA).

Health and Environmental Risk Assessment

Program Area: Research: Chemical Safety for Sustainability

Goal: Provide Clean Air, Land, and Water for Every American

Objective(s): Chemicals in the Environment

(Dollars in Thousands)

	FY 2025 Final Actuals	FY 2026 Enacted Operating Plan	FY 2027 President's Budget	FY 2027 President's Budget v. FY 2026 Enacted Operating Plan
Science & Technology	\$36,359	\$35,509	\$24,300	-\$11,209
<i>Hazardous Substance Superfund</i>	\$3,712	\$2,888	\$5,583	\$2,695
Total Budget Authority	\$40,071	\$38,397	\$29,883	-\$8,514
Total Workyears	164.3	49.2	105.8	56.6

The Agency notes that FY 2026 levels are estimates and subject to refinement based on Administration priorities.

Program Project Description:

EPA's Health and Environmental Risk Assessment (HERA) Research Program is focused on advancing assessment science and generating robust health assessments that provide the scientific basis for decisions made by EPA and others, including states and Tribes, under an array of environmental laws, including: the Clean Air Act; the Clean Water Act; the Safe Drinking Water Act; the Toxic Substances Control Act (TSCA); and the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA).

There are over 1,300 Superfund sites on the National Priorities List.³⁶ Communities near Superfund sites are faced with an urgent need for coordinated assistance to assess and address environmental contamination issues. HERA supports the assessment needs of the Agency's Superfund Program and its regional risk assessors by providing Provisional Peer-Reviewed Toxicity Values (PPRTVs),³⁷ technical support, and rapid assessments to respond to emergent scenarios, supporting management decisions at contaminated Superfund and hazardous waste sites. HERA's Superfund research efforts leverage new data, computational tools, and modernized knowledge bases to inform new assessment approaches that enhance rapid response and screening capabilities.

FY 2027 Activities and Performance Plan:

Work in this program directly supports Goal 1/Objective 4, *Chemicals in the Environment* in the *FY 2026-2030 EPA Strategic Plan*.

In FY 2027, the HERA Research Program's work will focus explicitly on efforts integral to achieving the Agency's priorities and informing EPA's implementation of key environmental regulations with the express purpose of safeguarding clean air, water, and land for the American people. Examples of this work include:

³⁶ For more information, please see: <https://www.epa.gov/superfund/superfund-national-priorities-list-npl>.

³⁷ To learn more about HERA's PPRTVs, please visit: <https://www.epa.gov/pprtv>.

Delivering PPRTV Assessments: HERA will provide five to six high-priority PPRTVs, as prioritized by the Land and Emergency Management Program, to support CERCLA and Resource Conservation and Recovery Act (RCRA) implementation. These assessments will streamline site screening and remediation processes, reducing compliance costs for industry while upholding environmental stewardship.

Developing Fit-for-Purpose Assessment Products: HERA will complement the PPRTVs with additional human health assessment products for industrial chemicals. HERA will prioritize the development of peer-reviewed toxicity values for per- and polyfluoroalkyl substances (PFAS) to support federal, state, and Tribal risk assessment and management decisions. By tailoring assessment scope to program needs, the program will enhance efficiency and support timely regulatory outcomes. This work will expand the availability of high-quality toxicity values and inform regulatory decisions while maintaining rigorous scientific standards.

Enhancing Data Integration for Increased Cooperation and Efficiency: Collaborate with the Chemical Safety for Sustainability (CSS) Research Program to integrate assessment databases and literature management tools, including *Health and Environmental Research Online (HERO)*,³⁸ the Health Assessment and Workplace Collaborative,³⁹ and the CompTox Chemicals Dashboard.⁴⁰ This will streamline data access and improve decision-making speed, aligning with Agency priorities for efficient program execution.

Providing Rapid Technical Support: Continue delivering rapid technical assistance to EPA programs and regions, expediting evaluations of chemical-specific exposures at Superfund and contaminated sites, particularly in urgent situations, without imposing additional regulatory burdens.

Supporting Lead Exposure Assessments: Enhance and apply lead biokinetic models to estimate blood lead levels for regulatory determinations and site assessments, prioritizing childhood lead exposure.⁴¹ Update the Exposure Factors Handbook (EFH) with current data on human factors, such as soil and dust ingestion rates, to support risk assessors in making efficient, science-based decisions.⁴²

The program will focus on internally driven research and external partnerships, grants, and research agreements will not continue.

Research Planning:

The Agency assesses its research performance through the distribution of research evaluation surveys to key users of its research products. This provides evidence for how research products are being used, by whom, and the degree of satisfaction product users have with research product

³⁸ For more information on HERO, please visit: <https://hero.epa.gov/>.

³⁹ For more information, please visit: <https://www.epa.gov/risk/health-assessment-workspace-collaborative-hawc>.

⁴⁰ The CompTox Chemicals Dashboard can be found at: <https://comptox.epa.gov/dashboard/>.

⁴¹ For more information about HERA's assessments of Lead at Superfund sites, please visit: <https://www.epa.gov/superfund/lead-superfund-sites-risk-assessment>.

⁴² The EFH can be found at: <https://www.epa.gov/expobox/about-exposure-factors-handbook#about>.

quality, usability, and timeliness of delivery. Through the evaluation process, the Agency identifies its strengths and finds targeted areas for improvement in its research programs.

EPA's state engagement is designed to inform states about their role within EPA and EPA's research programs and to better understand the science needs of state environmental and health agencies.⁴³ Key partners at the state level include: the Environmental Council of the States, with its Environmental Research Institute of the States and the Interstate Technology and Regulatory Council; the Association of State and Territorial Health Officials; as well as state media associations, such as the Association of State and Territorial Solid Waste Management Officials.

Performance Measure Targets:

FY 2027 performance goals and targets are located in the FY 2027 Performance Goals tab.

FY 2027 Change from FY 2026 Enacted Budget (Dollars in Thousands):

- (-\$1,212.0) This change to fixed and other costs is a decrease due to the recalculation of base payroll costs for existing FTE due to annual payroll increases, adjustments to provide essential workforce support, and changes to benefits costs.
- (+\$3,907.0 / +24.1 FTE) This program change increases EPA's in-house capacity to carry out statutorily required, high-priority research and CERCLA technical support, enabling rapid assessments of emergent scenarios to inform management decisions at contaminated Superfund and hazardous waste sites. This aligns with the objective of ensuring Chemical Safety for Sustainability and Provide Clean Air, Land, and Water for Every American.

Statutory Authority:

Clean Air Act §§ 103, 108, 109, and 112; Clean Water Act §§ 101(a)(6), 104, 105; Federal Insecticide, Fungicide, and Rodenticide Act (FIFRA) § 3(c)(2)(A); Safe Drinking Water Act (SDWA) § 1458; Toxic Substances Control Act (TSCA); CERCLA; RCRA.

⁴³ For more information, please see: <https://www.epa.gov/research/epa-research-solutions-states>.

Research: Sustainable Communities

Research: Sustainable and Healthy Communities

Program Area: Research: Sustainable Communities

Goal: Provide Clean Air, Land, and Water for Every American

Objective(s): Revitalized Land and Contamination Prevention

(Dollars in Thousands)

	FY 2025 Final Actuals	FY 2026 Enacted Operating Plan	FY 2027 President's Budget	FY 2027 President's Budget v. FY 2026 Enacted Operating Plan
Science & Technology	\$118,419	\$121,477	\$57,523	-\$63,954
Leaking Underground Storage Tanks	\$321	\$182	\$294	\$112
Inland Oil Spill Programs	\$558	\$621	\$522	-\$99
<i>Hazardous Substance Superfund</i>	<i>\$15,959</i>	<i>\$11,448</i>	<i>\$11,202</i>	<i>-\$246</i>
Total Budget Authority	\$135,257	\$133,728	\$69,541	-\$64,187
Total Workyears	416.2	152.4	283.6	131.2

The Agency notes that FY 2026 levels are estimates and subject to refinement based on Administration priorities.

Program Project Description:

EPA’s Sustainable and Healthy Communities (SHC) Research Program supports Superfund law requirements for a comprehensive and coordinated federal “program of research, evaluation, testing, development, and demonstration of alternative or innovative treatment technologies... which may be utilized in response actions to achieve more permanent protection of human health and welfare and the environment.”⁴⁴ This program is proposed for reduction to increase the effectiveness of Agency operations and reduce duplicative, voluntary, and unnecessary work. This change focuses resources on EPA’s core mission and advances core statutory work by prioritizing and planning both statutorily required and internally driven research.

FY 2027 Activities and Performance Plan:

Work in this program directly supports Goal 1/Objective 4, *Chemicals in the Environment*, in the *FY 2026-2030 EPA Strategic Plan*.

The program will focus on internally driven research and external partnerships, grants, and research agreements will not continue.

In FY 2027, SHC will conduct research and provide technical assistance and support to inform analyses and decisions by the Land and Emergency Management Program, regional offices, Tribes, and states regarding characterization, remediation, and management of contaminated soil, sediment, and groundwater. The tools developed under the SHC Research Program will help the Agency address complex contamination problems at Superfund, Resource Conservation and Recovery Act (RCRA), and brownfields sites in the United States. EPA research personnel and associated support staff also will identify, monitor, and develop options to control vapor intrusion

⁴⁴ 42 U.S.C. § 9660(b).

to reduce exposures, reduce contaminant sources, and define sampling strategies that address when, where, and how to sample. SHC researchers will evaluate source control technologies at mine waste sites and investigate remediation and recovery for the reuse of critical minerals from contaminated sites. Scientific journal articles, datasets, models, and tools will be published and used to support communities.

Per- and polyfluoroalkyl substances (PFAS) will continue to be a priority research topic for SHC. EPA researchers will support the needs of EPA partners, states, Tribes, and local communities by developing methods to evaluate PFAS in waste, soil, sediment, groundwater, and homes, and investigate PFAS fate and transport in the environment, as well as its disposal and destruction. Researchers also will identify locations and source contributors to potentially high PFAS exposure in children and other populations by evaluating multimedia PFAS sources and pathways.⁴⁵ SHC's research supports implementation of the *PFAS Strategic Roadmap* and EPA guidance on PFAS destruction and disposal that is required by the National Defense Authorization Act for Fiscal Year 2020.^{46,47}

In FY 2027, EPA's Superfund Technical Support Centers (TSC) for Engineering and Groundwater will continue to provide rapid technical assistance.^{48,49} EPA's Engineering Technical Support Center (ETSC) will provide expertise regarding critical topics of broad application to site remediation across the United States. The Ground Water Technical Support Center (GWTSC) will provide help with subsurface contamination, contaminant fluxes from groundwater to other media, and ecosystem restoration issues. In a given year, the ETSC and GWTSC can respond to over 100 requests for assistance per year, 75-80 percent of which are from National Priority List sites.⁵⁰ Requests come from Superfund and RCRA corrective action staff from all ten EPA Regions. Most requests are for document review or for technical advice. Some requests require field work, sampling, or laboratory analysis.

Research Planning:

The Agency assesses its research performance through the distribution of research evaluation surveys to key users of its research products. This provides evidence for how research products are being used, by whom, and the degree of satisfaction product users have with research product quality, usability, and timeliness of delivery. Through the evaluation process, the Agency identifies its strengths and finds targeted areas for improvement in its research programs.

EPA's state engagement program is designed to inform states about their role within EPA and EPA's research programs and to better understand the science needs of state environmental and health agencies.⁵¹ Key partners at the state level include: the Environmental Council of the States,

⁴⁵ For more information, please see:

<https://pubmed.ncbi.nlm.nih.gov/39526893/>, <https://pmc.ncbi.nlm.nih.gov/articles/PMC11874334/>.

⁴⁶ See EPA's PFAS Strategic Roadmap at: https://www.epa.gov/system/files/documents/2021-10/pfas-roadmap_final-508.pdf.

⁴⁷ <https://www.epa.gov/pfas/interim-guidance-destruction-and-disposal-pfas-and-materials-containing-pfas>.

⁴⁸ For more information, please see: <https://www.epa.gov/land-research/engineering-technical-support-center-etsc>.

⁴⁹ For more information, please see: <https://www.epa.gov/water-research/ground-water-technical-support-center-gwtsc>.

⁵⁰ [Fiscal Year 2021 Annual Report Office of Research and Development Technical Support Coordination Division | Science Inventory | US EPA](#).

⁵¹ For more information on EPA's state engagement efforts, please see: <https://www.epa.gov/research/epa-research-solutions-states>.

with its Environmental Research Institute of the States and Interstate Technology and Regulatory Council; the Association of State and Territorial Health Officials; as well as state media associations, such as the Association of State and Territorial Solid Waste Management Officials.

Performance Measure Targets:

FY 2027 performance goals and targets are located in the FY 2027 Performance Goals tab.

FY 2027 Change from FY 2026 Enacted Budget (Dollars in Thousands):

- (-\$2,845.0) This change to fixed and other costs is a decrease due to the estimated calculation of base payroll costs for existing FTE, adjustments to provide essential workforce support, and estimated changes to benefits costs.
- (+\$2,599.0 / +32.0 FTE) This program change increases EPA's in-house capacity to conduct high-priority, statutorily required research and provide technical assistance to inform analyses and decisions by the Land and Emergency Management Program, regional offices, Tribes, and states. Additionally, EPA's Technical Support Centers will provide rapid, expert support on nationally relevant site remediation challenges. This aligns with the objective of ensuring Sustainable and Healthy Communities and Provide Clean Air, Land, and Water for Every American.

Statutory Authority:

Reorganization Plan No. 3 of 1970, 84 Stat. 2086, as amended by Pub. L. 98-80, 97 Stat. 485 (codified as Title 5 App.) (EPA's organic statute); Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA).

Superfund Cleanup

Superfund: Emergency Response and Removal

Program Area: Superfund Cleanup

Goal: Provide Clean Air, Land, and Water for Every American

Objective(s): Revitalized Land and Contamination Prevention

(Dollars in Thousands)

	FY 2025 Final Actuals	FY 2026 Enacted Operating Plan	FY 2027 President's Budget	FY 2027 President's Budget v. FY 2026 Enacted Operating Plan
<i>Hazardous Substance Superfund</i>	<i>\$269,282</i>	<i>\$47,311</i>	<i>\$46,568</i>	<i>-\$743</i>
Total Budget Authority	\$269,282	\$47,311	\$46,568	-\$743
Total Workyears	305.2	212.3	235.3	23.0

The Agency notes that FY 2026 levels are estimates and subject to refinement based on Administration priorities.

Program Project Description:

The Emergency Response and Removal Program (Superfund Removal) is proposed for reduction to increase the effectiveness of Agency operations that use appropriated funds. EPA plans to sufficiently fund this program with available Superfund tax receipts. To more effectively manage Superfund emergency response and remediation priorities, EPA would like to work with Congress to elevate the reprogramming threshold from the program project level to the program area level for those program projects within the Superfund Cleanup Program Area.

The Program is the responsible entity for protecting the Nation against releases containing hazardous substances, pollutants, or contaminants to ensure every American has access to clean air, land, and water. These substances include chemical, biological, radiological, nuclear, or other hazardous materials that can impact public safety, natural resources, waterways, neighborhoods with large populations, and open rural spaces. The active presence of the Program is critical for emergency response efforts that mitigate, contain, prevent, or limit the severity of an incident once it occurs. The Program acts as an emergency response instrument within the Agency that supports EPA's mission to protect human health and the environment.

The Program has a primary role in supporting the Agency's National Contingency Plan, a 24/7/365 days response operation designed to answer the call and address emergency responses without delay.⁵² This role extends to managing the Agency's Primary Mission Essential Function, and it also includes Superfund Removal cleanups of lead, mercury, asbestos, and other complex contaminants that require dedicated and specialized expertise of federal On-Scene Coordinators (OSCs).⁵³ OSCs are trained with unique skillsets that equip them with customized and comprehensive tools required for effective deployment actions. Through cooperative federalism and cross-agency partnerships, OSCs have delivered a high-level of efficiency and effectiveness using technical assistance and purposeful outreach to combat disastrous emergencies and detect underlying sources that threaten the health and safety of the American people.

⁵² For additional information, please refer to: <https://www.epa.gov/emergency-response/national-oil-and-hazardous-substances-pollution-contingency-plan-ncp-overview>.

⁵³ Data from US EPA Superfund Enterprise Management System.

The Emergency Response and Removal Program has completed over 3,700 cleanups across the country since 2010. Cleanup actions are multifaceted and can shift unexpectedly based on a range of varying factors, including size, location, nature and if a fire or explosion is present, a natural disaster has occurred, and if the identification of a chemical release and/or other threat can be minimized to reduce exposure to the public. Almost 40 million Americans, essentially 12 percent of the U.S. population, live less than three miles from a Superfund Removal site where the Program has completed a removal action between FY 2019 and FY 2023.⁵⁴ Starting in FY 2024, this program was partially transitioned from the annual Superfund appropriation to the Superfund tax receipts.

FY 2027 Activities and Performance Plan:

Work in this program directly supports Goal 1/Objective 3, *Revitalized Land and Contamination Prevention*, in the *FY 2026-2030 EPA Strategic Plan*.

The level of urgency and demand have increased in the Emergency Response and Removal Program due to recent wildfires, hurricane disasters, contaminant growth, and other incidents that remain a detriment to the public. Severe weather events have led to subsequent multiple releases of hazardous substances, impacting clean air, land, and water, and causing severe outcomes if not identified and secured immediately. The program is focused on increasing efficiency, providing clean air, land, and water to the American people, protecting natural resources, and securing human health. Activities in FY 2027 include:

- Working to ensure that every emergency response action protects the human health and environment of the American people.
- Implement actions to clean up hazardous sites, support reduced toxic emissions in the air and foster economic growth and restoration to impacted families during emergency response efforts all, while remaining good stewards of tax dollars and ensuring resources continue to advance the mission.
- Develop partnerships at the state and federal levels to ensure projects are approved, in which external entities can support and meet the needs of the American people. This will incorporate streamlining emergency incident response processes to safeguard the environment and boost infrastructure that will allow the Nation to thrive.

Performance Measure Targets:

FY 2027 performance goals and targets are located in the FY 2027 Performance Goals tab.

FY 2027 Change from FY 2026 Enacted Budget (Dollars in Thousands):

- (-\$4,828.0) This change to fixed and other costs is a decrease due to the estimated calculation of base payroll for existing FTE, adjustments to provide essential workforce support, and estimated changes to benefits costs.

⁵⁴ U.S. EPA, Office of Land and Emergency Management Estimate 2017. Data collected includes (1) site information from FY 2019-FY2023 and (2) census data from the American Community Survey 5-year estimates (2018-2022).

- (+\$4,085.0 / +23.0 FTE) This net program change aligns resources with core statutory requirements, strategic goals, and recognizes the need for efficiencies. EPA will focus the increase on prioritizing efforts on the highest-risk sites to save lives and reduce harm.

Statutory Authority:

Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA) and Sections 104, 105, 106; Clean Water Act (CWA).

Superfund: EPA Emergency Preparedness

Program Area: Superfund Cleanup

Goal: Provide Clean Air, Land, and Water for Every American

Objective(s): Revitalized Land and Contamination Prevention

(Dollars in Thousands)

	FY 2025 Final Actuals	FY 2026 Enacted Operating Plan	FY 2027 President's Budget	FY 2027 President's Budget v. FY 2026 Enacted Operating Plan
<i>Hazardous Substance Superfund</i>	\$8,614	\$7,700	\$7,524	-\$176
Total Budget Authority	\$8,614	\$7,700	\$7,524	-\$176
Total Workyears	27.9	26.0	35.8	9.8

The Agency notes that FY 2026 levels are estimates and subject to refinement based on Administration priorities.

Program Project Description:

The Superfund Emergency Preparedness Program prepares for responding to releases of hazardous substances, ensuring responses are swift and effective in protecting public health and the environment. The Superfund Emergency Preparedness Program is proposed for reduction to increase the effectiveness of Agency operations and to focus resources on EPA's core mission.

FY 2027 Activities and Performance Plan:

Work in this program directly supports Goal 1/Objective 3, *Revitalized Land and Contamination Prevention*, in the *FY 2026-2030 EPA Strategic Plan*.

In FY 2027, the Program will:

- Ensure that emergency response management protect the human health and environment of the American people.
- Gauge the reach and abilities of reimagined exercises and regional drills, clean up hazardous sites, support reduced toxic emissions in the air, and foster economic growth and restoration to impacted families. All will be performed while remaining good stewards of tax dollars and ensure that resources continue to advance the mission.
- Develop partnerships at the state and federal levels by governing and co-administering 13 Regional Response Teams and the National Response Team. These collaborative structures streamline multi-agency coordination and ensure projects receive the support needed to serve the American people effectively. Improving communication across agencies will better safeguard the environment, strengthen infrastructure, create American jobs, and restore public trust in government action.

Performance Measure Targets:

FY 2027 performance goals and targets are located in the FY 2027 Performance Goals tab.

FY 2027 Change from FY 2026 Enacted Budget (Dollars in Thousands):

- (-\$176.0 / +9.8 FTE) This net program change aligns resources with core statutory requirements. Through cross-agency partnerships, EPA will work to streamline emergency preparedness exercises and trainings to keep the public safe.

Statutory Authority:

Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA), §§ 104, 105, 106; and Robert T. Stafford Disaster Relief and Emergency Assistance Act.

Superfund: Federal Facilities

Program Area: Superfund Cleanup

Goal: Provide Clean Air, Land, and Water for Every American

Objective(s): Revitalized Land and Contamination Prevention

(Dollars in Thousands)

	FY 2025 Final Actuals	FY 2026 Enacted Operating Plan	FY 2027 President's Budget	FY 2027 President's Budget v. FY 2026 Enacted Operating Plan
<i>Hazardous Substance Superfund</i>	<i>\$28,884</i>	<i>\$21,621</i>	<i>\$21,161</i>	<i>-\$460</i>
Total Budget Authority	\$28,884	\$21,621	\$21,161	-\$460
Total Workyears	115.3	91.7	105.9	14.2

The Agency notes that FY 2026 levels are estimates and subject to refinement based on Administration priorities.

Program Project Description:

The Federal Facilities Program is proposed for reduction to increase the effectiveness of Agency operations and reduce duplicative and voluntary work. The Superfund Federal Facilities Program conducts oversight and provides technical assistance for the protective and efficient cleanup and reuse of Federal Facility Superfund sites as required and pursuant to Section 120 of the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA) and as mandated by Congress.

The Federal Facility National Priorities List (NPL) sites, where the other federal agencies (OFAs) are the lead agency, and EPA is the lead oversight agency, are among the largest in the Superfund Program and can encompass specialized environmental contaminants such as munitions and radiological waste, and contaminants of emerging concern such as per- and polyfluoroalkyl substances (PFAS). EPA jointly selects site remedies with OFAs and uses its oversight authority to provide an independent assessment of federal cleanups ensuring work conducted is in accordance with site cleanup plans and yields protective remedies. To ensure efficiencies and consistent approaches to cleanup, the Program collaborates with OFAs and state, local, and Tribal governments. There are 175 Federal Facility sites on the NPL, which are part of the approximately 2,400 sites on the Federal Agency Hazardous Waste Compliance Docket (Docket) maintained by EPA.

The Superfund Federal Facilities Program has successfully worked with EPA’s partners to facilitate the remediation and redevelopment of Federal Facility NPL sites across the country. Since Federal Facility NPL sites often encompass thousands of acres with buildings, roads, and other infrastructure, their effective and efficient cleanup and reuse can play a pivotal role in a community's economic growth and environmental vitality. EPA’s recent economic analysis of 102 Federal Facility Superfund Sites identified more than 2,800 businesses that generated nearly \$31 billion in annual sales, provided more than 675,000 jobs, and \$70 billion in estimated annual employment income. Since FY 2020, EPA has worked with the OFAs to review and approve 15 parcel transfer-related documents across nine NPL Sites, including to support AI Data Center development and new nuclear efforts.

FY 2027 Activities and Performance Plan:

Work in this program directly supports Goal 1/Objective 3, *Revitalized Land and Contamination Prevention*, in the *FY 2026-2030 EPA Strategic Plan*.

The Superfund Federal Facilities Program will advance Goal 1 by advancing conservation, and cleaning up hazardous sites, while fostering economic growth for families across the country and Goal 3 by working with our partners at the state and federal levels to ensure projects are being approved to streamline processes that follow the necessary steps to safeguard the environment of the “Powering the Great American Comeback” Initiative.

In FY 2027, the Superfund Federal Facilities Program, as part of its statutorily mandated oversight responsibilities, will support EPA’s PFAS Strategic Roadmap by overseeing the growing number of PFAS cleanups at the Department of War (DOW), the Department of Energy (DOE), and other federal agencies’ sites. The Program will continue to work with our federal partners in support of the Administration’s priority on PFAS and PFAS cleanups under CERCLA. EPA will adjust core program capacity as resources permit. Currently, the Program provides oversight at over 114 Federal Facility NPL sites with PFAS detections.

The Program will prioritize and continue to partner with OFAs, state, local, and Tribal governments, and communities to limit human exposure to potentially harmful levels of lead in the environment. EPA will continue to provide oversight of complex cleanups at Federal Facility NPL sites, such as contamination in groundwater, munitions and explosives of concern, contaminants of emerging concern, and contamination from legacy nuclear weapons development and energy research. For example, while the DOE has completed cleanup work at many of its sites, DOE estimates that the remaining legacy Cold War sites will take decades to complete due to groundwater, soil, and waste processing. Similarly, the DOW inventory includes sites that contain chemical and explosive compounds that require special handling, storage, and disposal practices, as well as cleanup. EPA will continue to provide oversight and technical assistance at DOW’s military munitions response sites and support DOW’s development of new technologies to streamline cleanups.

To ensure the long-term protectiveness of the remedies, the Agency will continue overseeing progress and consistency of Five-Year Reviews conducted at federal sites where waste has been left in place and land use is restricted. Five-Year Reviews are required under Section 121(c) of CERCLA, and EPA’s role is to concur or make its own independent protective determination. EPA has been working collaboratively with DOW, DOE, and the Department of the Interior to improve the quality and timeliness of the five-year review reports. In FY 2027, the Superfund Federal Facilities Program will review 50 five-year review reports to fulfill statutory requirements and to inform the public about the protectiveness of remedies.

In FY 2027, the Superfund Federal Facilities Program will target the highest risk sites and focus on activities that bring human exposure and groundwater migration under control. In addition, EPA manages the Docket, which contains information reported by federal facilities that manage hazardous waste or from which hazardous substances, pollutants, or contaminants have been or may be released. The Docket: 1) identifies all federal facilities that must be evaluated through the

site assessment process; 2) determines whether they pose a risk to human health and the environment sufficient to warrant inclusion on the NPL; and 3) provides a mechanism to make the information available to the public. The Docket is updated semi-annually and has approximately 2,400 facilities listed. EPA anticipates additional engagement on non-NPL federal facilities on the Docket to address new information and ensure appropriate assessment and referral of these sites to appropriate cleanup programs.

Performance Measure Targets:

FY 2027 performance goals and targets are located in the FY 2027 Performance Goals tab.

FY 2027 Change from FY 2026 Enacted Budget (Dollars in Thousands):

- (-\$3,749.0) This change to fixed and other costs is a decrease due to the estimated calculation of base payroll costs for existing FTE, adjustments to provide essential workforce support, and estimated changes to benefits costs.
- (+\$3,289.0 / +14.2 FTE) This program change aligns resources with core statutory requirements, strategic goals, and recognizes the need for efficiencies. EPA will focus the increase on prioritizing efforts on Federal Facility NPL sites. These adjustments are necessary to enable EPA to fulfill its federal responsibilities in the most cost-effective manner.

Statutory Authority:

Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA) § 120.

Superfund: Remedial

Program Area: Superfund Cleanup

Goal: Provide Clean Air, Land, and Water for Every American

Objective(s): Revitalized Land and Contamination Prevention

(Dollars in Thousands)

	FY 2025 Final Actuals	FY 2026 Enacted Operating Plan	FY 2027 President's Budget	FY 2027 President's Budget v. FY 2026 Enacted Operating Plan
<i>Hazardous Substance Superfund</i>	<i>\$1,009,398</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>
Total Budget Authority	\$1,009,398	\$0	\$0	\$0
Total Workyears	1,161.5	762.9	868.8	105.9

The Agency notes that FY 2026 levels are estimates and subject to refinement based on Administration priorities.

Program Project Description:

The Superfund Remedial Program will continue to be funded from Superfund tax receipts to maximize the effectiveness of EPA’s operations and focuses resources on EPA’s core mission. The Program addresses many of the worst contaminated areas in the U.S. by investigating contamination and implementing long-term cleanup remedies at sites on the National Priorities List (NPL). The Program also oversees response work conducted by potentially responsible parties (PRPs) at NPL and Superfund Alternative Approach (SAA) sites. Completing response actions, such as soil excavation or capping remedies, can take a few months, while implementing remedies at complex, large area-wide groundwater, sediment, or mining sites may take decades. Remedial construction projects enhance national infrastructure while addressing harmful exposures. To more effectively manage Superfund emergency response and remediation priorities, EPA would like to work with Congress to elevate the reprogramming threshold from the program project level to the program area level for those program projects within the Superfund Cleanup Program Area.

By addressing the human health and environmental risks posed by releases at NPL and SAA sites, the Superfund Remedial Program strengthens the economy and spurs economic growth for all Americans by returning Superfund sites to productive use. As of FY 2024, EPA data shows that more than 1,000 Superfund sites are in reuse, more than half the number of sites ever placed on the NPL. EPA has data on 10,622 businesses at 718 of these sites. In FY 2024 alone, these businesses generated \$71.8 billion in sales. These businesses provided more than 242 thousand jobs with an earned combined income of over \$20 billion. Over the last 14 years, these businesses generated at least \$757 billion in sales.⁵⁵ FY 2025 results and data for these efforts will be available in early 2026.

⁵⁵ For more information please visit <https://www.epa.gov/superfund-redevelopment/redevelopment-economics-superfund-sites#national> and [https://www.epa.gov/superfund/superfund-remedial-annual-accomplishments-metrics#:~:text=Today%2C%20nearly%201%2C200%20federal%20and,\(inflation%20adjusted\)%20in%20sales.](https://www.epa.gov/superfund/superfund-remedial-annual-accomplishments-metrics#:~:text=Today%2C%20nearly%201%2C200%20federal%20and,(inflation%20adjusted)%20in%20sales.)

FY 2027 Activities and Performance Plan:

Work in this program directly supports Goal 1/Objective 3, *Revitalized Land and Contamination Prevention*, in the *FY 2026-2030 EPA Strategic Plan*.

In FY 2027, EPA will continue to execute its non-delegable, federal responsibility to remediate sites and protect human health, welfare, and the environment. EPA endeavors to maximize the use of special account resources collected from PRPs for site-specific response actions as stipulated in settlement agreements, so available EPA Superfund resources are prioritized for sites without other sources of funding. More than half of non-federal sites on the final NPL do not have an associated open special account and must rely on other available Superfund resources.

In FY 2027, the Superfund Remedial Program will continue to start and complete critical pre-construction projects, such as site characterization and construction design, continue ongoing construction projects, and initiate new work on remedial construction projects at NPL sites across the country. EPA will accelerate the pace of residential lead cleanups to deliver results to communities sooner.

EPA will move swiftly to continue to support the cleanup of per- and polyfluoroalkyl substances (PFAS) and will collaborate on agencywide crosscutting strategies, including advancing testing and remediation technologies, stopping PFAS from entering drinking water systems, and ensuring the polluter pays for significant sources of legacy contamination, and that passive receivers are protected. EPA will provide the foundation and investment necessary for a toolbox that will help states and communities dealing with PFAS contamination.

EPA's regional laboratories will continue to provide cutting-edge science to inform immediate and near-term multi-media decisions on environmental conditions, emergency response, and enforcement. Regional laboratory science also helps inform communities about the risks the sites may pose in terms of chemical exposures to environmental impacts. This work will support the ambitious environmental and cleanup goals of the program.

Performance Measure Targets:

FY 2027 performance goals and targets are located in the FY 2027 Performance Goals tab.

FY 2027 Change from FY 2026 Enacted Budget (Dollars in Thousands):

- (+105.9 FTE) In FY 2026, the Superfund Remedial Program was transitioned from annual Superfund appropriated resources to Superfund tax receipts. In FY 2027, the Agency proposes an increase of 105.9 Superfund Remedial FTE as reimbursable FTE. The Agency will continue its efforts to sustain cleanup work to prevent developing a backlog.

Statutory Authority:

Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA).

Superfund Special Accounts

Superfund Special Accounts

Background

EPA has the authority to collect funds from parties to support Superfund investigations and cleanups. Section 122(b)(3) of the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA) authorizes EPA to retain and use funds received pursuant to a settlement agreement with a party to carry out the purpose of that agreement. Funds are deposited in Superfund special accounts for cleanup at the sites designated in individually negotiated settlement agreements. Through use of special accounts, EPA ensures responsible parties pay for cleanup so that annually appropriated resources from the Superfund Trust Fund and available Superfund tax receipts are generally conserved for sites where no viable or liable potentially responsible parties (PRPs) can be identified. Each account is set up separately and distinctly and may only be used for the sites and uses outlined in the settlement(s) with the party or parties.

Special accounts are sub-accounts in the Superfund Trust Fund. Pursuant to the specific agreements, which typically take the form of an Administrative Order on Consent or a Consent Decree, EPA uses special account funds to finance site-specific CERCLA response actions at the site for which the account was established. Of the current 1,343 Superfund sites listed as final on the National Priorities List, more than half do not have special account funds available for use. As special account funds may only be used for sites and uses specified in the settlement agreement, special account resources, Superfund tax receipts, and annually appropriated resources are critical to the Superfund Program to clean up Superfund sites.

Special account funds are used to conduct many different site-specific CERCLA response actions, including, but not limited to, investigations to determine the nature and extent of contamination and the appropriate remedy, design, construction, and implementation of the remedy, enforcement activities, and post-construction activities. EPA also may provide special account funds as an incentive to another PRP(s) who agrees to perform additional work beyond the PRP's allocated share at the site, which EPA might otherwise have to conduct. Because response actions may take many years, the full use of special account funds also may take many years. Once all site-specific response work pursuant to the settlement agreement is complete and site risks are addressed, special account funds may be used to reimburse EPA for site-specific costs incurred using appropriated or Superfund tax resources (i.e., reclassification), allowing the appropriated and Superfund tax resources to be allocated to other sites. Any remaining special account funds are transferred to the Superfund Trust Fund, where they are available for future appropriation by Congress to further support response work.

FY 2025 Special Account Activity

Since the inception of special accounts through the end of FY 2025, EPA has collected more than \$8.8 billion from parties and earned more than \$1.1 billion in interest. Approximately 62 percent of the funds have been disbursed or obligated for response actions at sites and plans have been developed to guide the future use of the remaining 38 percent of available special account funds. In addition, at sites with no additional work planned or costs to be incurred by EPA, EPA has transferred more than \$97.9 million to the Superfund Trust Fund. As of the end of FY 2025,

approximately \$5.5 billion has been disbursed for site response actions and approximately \$624.3 million has been obligated but not yet disbursed.

The Agency continues to receive site-specific settlement funds that are placed in special accounts each year, so progress on actual obligation and disbursement of funds may not be apparent upon review solely of the cumulative available balance. In FY 2025, EPA deposited approximately \$320.6 million into special accounts and disbursed approximately \$250.0 million from special accounts (including reclassifications). At the end of FY 2025, the cumulative amount available in special accounts was approximately \$3.7 billion.

Special accounts vary in size. A limited set of accounts represent the majority of the funds available. At the end of FY 2025, 5 percent of open accounts had greater than \$10 million available and held approximately 71 percent of all available funds in open accounts. There are many accounts with lower available balances. 68 percent of all open accounts with up to \$1 million available represent approximately 5 percent of available funds in all open accounts.

The balance of approximately \$3.7 billion is not equivalent to an annual appropriation. Unlike annually appropriated, supplemental, and Superfund tax funds, the funds collected under settlements and deposited in special accounts are intended to finance future response work at particular sites for the length of the project(s). EPA is carefully managing those funds that remain available for site response work and develops plans to utilize the available balance. EPA will continue to plan the use of funds received to conduct site-specific response activities or reclassify and/or transfer excess funds to the Superfund Trust Fund to make annually appropriated and Superfund tax funds available for use at other Superfund sites.

For some Superfund sites, although funds are readily available in a special account, remedial action(s) selected for a site may take time to initiate and complete. The timeframe required to implement selected remedial actions for a site is driven largely by site-specific conditions, such as the specific requirements for special account use set forth in the settlement agreement, the stage of site cleanup, the viability of other responsible parties to conduct site cleanup, and the nature of the site contamination. EPA has plans to spend approximately \$1.1 billion of currently available special account funds over the next five years, but funds also are planned much further into the future to continue activities, such as conducting five-year reviews at sites where waste has been left in place.

Over the past five fiscal years, EPA has obligated or disbursed more than \$1.3 billion from special accounts (excluding reclassifications), resulting in the Superfund Program performing a significant amount of work in addition to work the Agency performed using annually appropriated, Superfund tax, and supplemental funds. In FY 2025, EPA disbursed and obligated approximately \$248.2 million from special accounts (excluding reclassifications) for response work at more than 700 Superfund sites. Site-specific examples of this work include \$39.1 million to support work at the Welsbach & General Gas Mantle (Camden Radiation) site in New Jersey, \$17.0 million for the Bonita Peak Mining District site in Colorado, and \$28.3 million for the Tronox Navajo Area Uranium Mines on the Navajo Nation. In the absence of special account funds, annually appropriated, Superfund tax and/or supplemental funds would have been necessary for these response actions to be funded. In other words, EPA was able to fund approximately \$248.2 million

in response work at sites in addition to the work funded through appropriated, Superfund tax, and supplemental funds obligated or disbursed in FY 2025.

The summary charts below provide additional information on the status of special accounts. Exhibit 1 illustrates the cumulative status of open and closed accounts, FY 2025 program activity, and planned multi-year uses of the available balance. Exhibit 2 provides the prior year (FY 2025), current year (FY 2026), and estimated future budget year (FY 2027) activity for special accounts. Exhibit 3 provides prior year data (FY 2025) by EPA regional offices to exhibit the geographic use of the funds.

**Exhibit 1: Summary of FY 2025 Special Account Transactions
and Cumulative Multi-Year Plans for Using Available Special Account Funds**

Account Status¹		Number of Accounts
Cumulative Open		1,043
Cumulative Closed		619
FY 2025 Special Account Activity		\$ in Thousands
Beginning Available Balance		\$3,478,761.3
FY 2025 Activities		
+ Receipts		\$320,647.1
- Transfers to Superfund Trust Fund (Receipt Adjustment)		(\$11,629.8)
+ Net Interest Earned		\$204,565.3
- Net Change in Unliquidated Obligations		(\$18,461.1)
- Disbursements - For EPA Incurred Costs		(\$229,074.1)
- Disbursements - For Work Party Reimbursements under Final Settlements		(\$615.9)
- Reclassifications		(\$20,251.2)
End of Fiscal Year (EOFY) Available Balance ²		\$3,723,941.6
Multi-Year Plans for EOFY 2025 Available Balance³		\$ in Thousands
2025 EOFY Available Balance		\$3,723,941.6
- Estimates for Future EPA Site Activities based on Current Site Plans ⁴		\$3,562,741.1
- Estimates for Potential Disbursement to Work Parties Identified in Final Settlements ⁵		\$89,701.7
- Estimates for Reclassifications for FYs 2026-2028 ⁶		49,399.1
- Estimates for Transfers to Trust Fund for FYs 2026-2028 ⁶		\$7,143.2
- Available Balance to be Planned for Site-Specific Response ⁷		\$14,956.4

¹ FY 2025 data is as of 10/01/2025. The Beginning Available Balance is as of 10/01/2024.

² Numbers may not add due to rounding.

³ Planning data were recorded in the Superfund Enterprise Management System (SEMS) as of 10/30/2025 in reference to special account available balances as of 10/01/2025.

⁴ "Estimates for EPA Future Site Activities" includes all response actions that EPA may conduct or oversee in the future, such as removal, remedial, enforcement, post-construction activities as well as allocation of funds to facilitate a settlement to encourage PRPs to perform the cleanup. Planning data are multi-year and cannot be used for annual comparisons.

⁵ "Estimates for Potential Disbursements to Work Parties Identified in Finalized Settlements" includes those funds that have already been designated in a settlement document, such as a Consent Decree or Administrative Order on Consent, to be available to a PRP for reimbursements but that have not yet been obligated.

⁶ "Reclassifications" and "Transfers to the Trust Fund" are estimated for three FYs only. These amounts are only estimates and may change as the EPA determines what funds are needed to complete site-specific response activities.

⁷ These include resources received by the EPA at the end of the fiscal year and will be assigned for site-specific response activities.

Exhibit 2: Actual and Estimated Special Account Transactions FY 2025 – FY 2027

	FY 2025	FY 2026 estimate	FY 2027 estimate
	\$ in Thousands		
Beginning Available Balance	\$3,478,761.3	\$3,723,941.5	\$3,948,426.1
Receipts ¹	\$320,647.1	\$350,000.0	\$350,000.0
Transfers to Trust Fund (Receipt Adjustment) ²	(\$11,629.8)	(\$12,992.6)	(\$12,992.6)
Net Interest Earned ¹	\$204,565.3	\$195,000.0	\$205,000.0
Net Obligations ^{2,3}	(\$248,151.1)	(\$292,994.5)	(\$292,994.5)
Reclassifications ²	(\$20,251.2)	(\$14,528.3)	(\$14,528.3)
End of Year Available Balance	\$3,723,941.5	\$3,948,426.1	\$4,182,910.7

¹ Receipts and net interest earned in FY 2026 and FY 2027 are estimated utilizing economic assumptions for the FY 2027 President's Budget.

² The estimates for Transfers to Trust Fund, Net Obligations, and Reclassifications are based on a three-year historical average.

³ Net Obligations reflect special account funds no longer available for obligation, excluding reclassifications and receipts transferred to the Trust Fund.

Exhibit 3: FY 2025 Special Account Transactions by EPA Regional Offices
(Dollars in Thousands)

	Beginning Available Balance	Receipts	Transfers to Trust Fund (Receipt Adjustment)	Net Interest Earned	Net Obligations	Reclassifications	End of Year Available Balance ²
Region 1	\$144,952.4	\$6,237.9	(\$2,000.0)	\$9,208.2	(\$571.9)	(\$859.8)	\$156,966.8
Region 2	\$508,038.2	\$193,563.3	\$0.0	\$33,987.6	(\$88,064.0)	(\$2,639.1)	\$644,886.0
Region 3	\$134,695.6	\$5,503.1	(\$75.5)	\$9,077.3	(\$22,223.7)	(\$121.3)	\$126,855.5
Region 4	\$58,978.6	\$17,413.4	(\$17.9)	\$3,394.5	(\$13,991.5)	(\$2,358.0)	\$63,419.1
Region 5	\$514,998.2	\$22,158.1	(\$16.0)	\$29,992.1	(\$9,248.0)	(\$412.1)	\$557,472.2
Region 6	\$419,408.1	\$8,274.5	(\$0.0)	\$21,800.6	(\$4,848.2)	(\$3,980.4)	\$440,654.5
Region 7	\$124,307.8	\$7,551.3	(\$508.1)	\$6,990.6	(\$11,112.9)	(\$1,857.5)	\$125,371.3
Region 8	\$342,086.2	\$17,999.7	(\$12.3)	\$21,702.6	(\$31,039.3)	(\$276.4)	\$350,460.5
Region 9	\$1,090,921.9	\$18,846.5	(\$9,000.0)	\$58,569.9	(\$44,176.4)	(\$7,712.7)	\$1,107,449.2
Region 10	\$140,374.3	\$23,099.3	\$0.0	\$9,842.0	(\$22,875.3)	(\$33.8)	\$150,406.5
Total	\$3,478,761.3	\$320,647.1	(\$11,629.8)	\$204,565.3	(\$248,151.1)	(\$20,251.2)	\$3,723,941.5

¹ FY 2025 data is as of 10/01/2025. The Beginning Available Balance is as of 10/01/2024.

² Numbers may not add due to rounding.

Superfund Tax Receipts

Superfund Tax Receipts (Dollars in Thousands)

	FY 2025 ⁵⁶	FY 2026 <u>Estimates of Collections to Be Available</u> ⁵⁷	FY 2027 <u>Estimates of Collections to Be Available</u> ⁵⁸
Superfund Chemical Taxes	\$557,419	\$697,000	\$745,000
Superfund Taxes on Oil and Petroleum Products	\$904,838	\$895,000	\$967,000
Superfund Tax Total Receipts⁵⁹	\$1,462,257	\$1,592,000	\$1,712,000

Background

On November 15, 2021, the Infrastructure Investment and Jobs Act (IIJA) (P.L. 117-58), reinstated and modified the excise taxes on certain listed chemicals and imported substances that use as materials in their manufacture or production one or more of those listed chemicals (“Superfund chemical taxes”).⁶⁰ The Superfund chemical taxes went into effect beginning July 1, 2022, and will expire on December 31, 2031. On August 16, 2022, the Inflation Reduction Act (IRA) (P.L. 117-169), reinstated and modified the taxes on oil and petroleum products. The oil and petroleum taxes went into effect on January 1, 2023. On December 29, 2022, the Consolidated Appropriations Act, 2023 (P.L. 117-328) included legislative language that allows all tax receipts collected in the Superfund Trust Fund from the prior fiscal year to be available to implement the Comprehensive Environmental Response, Compensation and Liability Act (CERCLA) without further congressional appropriation and to be designated as emergency funding.

FY 2025 Superfund Tax Receipts Activity

In August 2025, EPA submitted its FY 2025 Superfund Tax Operating Plan as required by the Consolidated Appropriations Act, 2024 (P.L. 118-42). As established in law, the funds available to the Agency in FY 2024 represent realized collections from the prior fiscal year, totaling \$1.46 billion. The plan included \$745 million allocated as part of EPA’s FY 2025 Enacted Operating Plan. The Superfund taxes are used to advance priority work across the Agency’s Superfund programs. Of these resources, \$1.23 billion went to the Superfund Emergency Response and Removal Program, the Superfund Remedial Program, and the Superfund Federal Facilities Program. Some of the major program investments include more than \$1 billion for the Superfund Remedial Program, which is comprised of \$600 million for ongoing construction projects and to start new construction projects and approximately \$145 million for the Superfund Emergency

⁵⁶ On February 21, 2025, the U.S. Treasury certified Superfund tax collections for the tax period ending September 30, 2024, which was made available to the EPA in FY 2025.

⁵⁷ Estimates were developed by the U.S. Treasury and based on their economic assumptions. This information was presented in EPA’s FY 2026 Congressional Justification, see page 95 of the pdf: [EPA FY 2026 CJ: Tab 06 - Superfund](#). EPA awaits the U.S. Treasury to certify Superfund tax collections for the tax period ending September 30, 2025.

⁵⁸ Estimates are developed by the U.S. Treasury and based on their economic assumptions.

⁵⁹ Superfund tax receipts are subject to change based on U.S. Treasury certified collections.

⁶⁰ The original Superfund taxes expired on December 31, 1995, and applied to crude oil and imported petroleum products, chemicals used in the production of hazardous substances listed in Title 26 section 4661 and imported substances that use hazardous chemicals as a feedstock, and corporate modified alternative minimum taxable income more than \$2 million a year.

Response and Removal Program to maintain the program's capacity to complete Superfund removals. In addition, more than \$216.6 million has been invested in the Superfund Enforcement and Superfund Federal Facilities Enforcement Programs to ensure that responsible parties conduct cleanups, preserving federal dollars for sites where there are no viable contributing parties. These programs assist the Superfund cleanup programs to ensure contaminated sites across the country are remediated to protect human health and the environment. EPA will continue to prioritize the Superfund tax receipts to support site-specific response activities. Superfund tax receipts, special accounts, and annually appropriated resources are critical to the Superfund Program to clean up Superfund sites.

FY 2026 and FY 2027 Superfund Tax Receipt Activity

In FY 2025, the U.S. Treasury has collected approximately \$1.61 billion of tax receipts through September 30, 2025,⁶¹ which are available in the Superfund Trust Fund to utilize in FY 2026. EPA is developing its budget priorities for the Superfund tax receipts available in FY 2026. EPA will use the Superfund tax receipts to implement CERCLA and continue to plan for the use of available tax receipts in FY 2027.

In FY 2026, the U.S. Treasury forecasts collecting a total of \$1.71 billion in Superfund tax receipts which will be available for use in FY 2027. The FY 2027 President's Budget proposes to transition the remaining \$187.9 million for the Superfund Remedial program from the Agency's annual Superfund appropriation to be funded solely on the tax receipts like the Superfund Enforcement Program. EPA intends to fully replace the Superfund Remedial and Superfund Enforcement programs from tax receipts. In FY 2027, EPA will sufficiently fund the Superfund Emergency Response and Removal Program and Federal Facilities Enforcement programs which are funded by both tax receipts and annual appropriations. EPA will then evaluate available budgets and resources across the Agency's Superfund programs to determine the most appropriate use of the tax receipts. EPA will prioritize the Superfund tax receipts to clean up Superfund sites. The Agency also will continue to maximize the participation of liable and viable parties to conduct response work or finance cleanups. By doing so, annually appropriated and Superfund tax receipt resources will be conserved for cleanups at sites and activities where potentially responsible party resources are not available. This will allow the Agency to maximize progress in cleaning up sites to return them to beneficial use. As resources are available, EPA also will continue to start new construction projects; fund ongoing construction projects; promptly address emergency and short-term CERCLA response actions; and implement Administration and Agency priorities.

To more effectively manage Superfund emergency response and remediation priorities, in preparation for FY 2027, EPA would like to work with Congress to elevate the reprogramming threshold from the current program project level to the program area level for those program projects within the Superfund Cleanup Program Area. Elevating the reprogramming threshold to the program area level will better support EPA's mission, improve accountability and transparency, and improve efficacy and efficiency of the programs.

⁶¹ On February 26, 2026, the U.S. Treasury certified Superfund tax collections for the tax period ending September 30, 2025, which totals approximately \$1.61 billion.