

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency:	Department of Lands						320
Division:	Department of Lands						LA1
Appropriation Unit:	Business Services						LAAA
FY 2023 Total Appropriation							
1.00	FY 2023 Total Appropriation						LAAA
10000	General	4.68	466,800	287,100	0	0	753,900
12500	Dedicated	0.40	74,500	128,400	0	0	202,900
16600	Dedicated	7.40	778,700	437,200	144,600	0	1,360,500
34430	Federal	0.00	0	0	80,900	0	80,900
48270	Dedicated	32.09	3,369,100	1,826,000	352,500	0	5,547,600
		44.57	4,689,100	2,678,700	578,000	0	7,945,800
1.13	PY Executive Carry Forward						LAAA
10000	General	0.00	0	0	0	0	0
16600	Dedicated	0.00	0	0	30,400	0	30,400
48270	Dedicated	0.00	0	0	67,600	0	67,600
		0.00	0	0	98,000	0	98,000
1.61	Reverted Appropriation Balances						LAAA
10000	General	0.00	(7,500)	(2,900)	0	0	(10,400)
12500	Dedicated	0.00	(34,800)	(56,300)	0	0	(91,100)
16600	Dedicated	0.00	(38,500)	(500)	(25,900)	0	(64,900)
48270	Dedicated	0.00	(427,100)	(172,500)	(62,300)	0	(661,900)
		0.00	(507,900)	(232,200)	(88,200)	0	(828,300)
1.81	CY Executive Carry Forward						LAAA
16600	Dedicated	0.00	0	0	(2,500)	0	(2,500)
48270	Dedicated	0.00	0	0	(6,300)	0	(6,300)
		0.00	0	0	(8,800)	0	(8,800)
FY 2023 Actual Expenditures							
2.00	FY 2023 Actual Expenditures						LAAA
10000	General	4.68	459,300	284,200	0	0	743,500
12500	Dedicated	0.40	39,700	72,100	0	0	111,800
16600	Dedicated	7.40	740,200	436,700	146,600	0	1,323,500
34430	Federal	0.00	0	0	80,900	0	80,900
48270	Dedicated	32.09	2,942,000	1,653,500	351,500	0	4,947,000
		44.57	4,181,200	2,446,500	579,000	0	7,206,700

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
--	--	--	-----	-----------------	-------------------	----------------	-----------------	-------

FY 2024 Original Appropriation

3.00 FY 2024 Original Appropriation LAAA

	10000	General	4.38	460,300	283,100	0	0	743,400
OT	10000	General	0.00	0	0	90,400	0	90,400
	12500	Dedicated	0.40	74,200	128,200	0	0	202,400
	16600	Dedicated	7.43	831,900	438,500	0	0	1,270,400
OT	16600	Dedicated	0.00	0	0	179,900	0	179,900
	48270	Dedicated	29.97	3,314,300	1,835,700	0	0	5,150,000
OT	48270	Dedicated	0.00	0	0	630,200	0	630,200
			42.18	4,680,700	2,685,500	900,500	0	8,266,700

FY 2024 Total Appropriation

5.00 FY 2024 Total Appropriation LAAA

	10000	General	4.38	460,300	283,100	0	0	743,400
OT	10000	General	0.00	0	0	90,400	0	90,400
	12500	Dedicated	0.40	74,200	128,200	0	0	202,400
	16600	Dedicated	7.43	831,900	438,500	0	0	1,270,400
OT	16600	Dedicated	0.00	0	0	179,900	0	179,900
	48270	Dedicated	29.97	3,314,300	1,835,700	0	0	5,150,000
OT	48270	Dedicated	0.00	0	0	630,200	0	630,200
			42.18	4,680,700	2,685,500	900,500	0	8,266,700

Appropriation Adjustments

6.11 Executive Carry Forward LAAA

This decision unit reflects unliquidated encumbrance balances that met the requirements of section 67-3521, Idaho Code to be carried forward from a prior fiscal year(s).

OT	16600	Dedicated	0.00	0	0	2,500	0	2,500
OT	48270	Dedicated	0.00	0	0	6,300	0	6,300
			0.00	0	0	8,800	0	8,800

FY 2024 Estimated Expenditures

7.00 FY 2024 Estimated Expenditures LAAA

	10000	General	4.38	460,300	283,100	0	0	743,400
OT	10000	General	0.00	0	0	90,400	0	90,400
	12500	Dedicated	0.40	74,200	128,200	0	0	202,400
	16600	Dedicated	7.43	831,900	438,500	0	0	1,270,400
OT	16600	Dedicated	0.00	0	0	182,400	0	182,400
	48270	Dedicated	29.97	3,314,300	1,835,700	0	0	5,150,000
OT	48270	Dedicated	0.00	0	0	636,500	0	636,500
			42.18	4,680,700	2,685,500	909,300	0	8,275,500

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Base Adjustments								
8.41	Removal of One-Time Expenditures							LAAA
This decision unit removes one-time appropriation from FY 2024.								
OT	10000	General	0.00	0	0	(90,400)	0	(90,400)
OT	16600	Dedicated	0.00	0	0	(179,900)	0	(179,900)
OT	48270	Dedicated	0.00	0	0	(630,200)	0	(630,200)
			0.00	0	0	(900,500)	0	(900,500)

FY 2025 Base

9.00	FY 2025 Base							LAAA
	10000	General	4.38	460,300	283,100	0	0	743,400
OT	10000	General	0.00	0	0	0	0	0
	12500	Dedicated	0.40	74,200	128,200	0	0	202,400
	16600	Dedicated	7.43	831,900	438,500	0	0	1,270,400
OT	16600	Dedicated	0.00	0	0	0	0	0
	48270	Dedicated	29.97	3,314,300	1,835,700	0	0	5,150,000
OT	48270	Dedicated	0.00	0	0	0	0	0
			42.18	4,680,700	2,685,500	0	0	7,366,200

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
Program Maintenance								
10.11	Change in Health Benefit Costs							LAAA
	This decision unit reflects a decrease in the employer health benefit costs based on the December 2023 Milliman projection using the 95th percentile.							
	10000	General	0.00	(3,300)	0	0	(3,300)	
	12500	Dedicated	0.00	(300)	0	0	(300)	
	16600	Dedicated	0.00	(5,600)	0	0	(5,600)	
	48270	Dedicated	0.00	(22,500)	0	0	(22,500)	
			0.00	(31,700)	0	0	(31,700)	
10.12	Change in Variable Benefit Costs							LAAA
	This decision unit reflects a change in variable benefits including a Workers Compensation adjustment as provided by the State Insurance Fund, a PERSI employer contribution rate adjustment for all participants and a benefit enhancement for Rule of 80 participants approved by the PERSI board to be effective July 1, 2024, and an adjustment to the Basic Life Insurance rate as provided by the Office of Group Insurance.							
	10000	General	0.00	(500)	0	0	(500)	
	12500	Dedicated	0.00	(100)	0	0	(100)	
	16600	Dedicated	0.00	(800)	0	0	(800)	
	48270	Dedicated	0.00	(3,300)	0	0	(3,300)	
			0.00	(4,700)	0	0	(4,700)	
10.23	Contract Inflation Adjustments							LAAA
	The Governor recommends General Fund and dedicated fund spending authority for lease increases.							
	10000	General	0.00	0	1,100	0	1,100	
	16600	Dedicated	0.00	0	600	0	600	
	48270	Dedicated	0.00	0	3,600	0	3,600	
			0.00	0	5,300	0	5,300	
10.31	Repair, Replacement, or Alteration Costs							LAAA
	The Governor recommends one-time General Fund and dedicated fund spending authority for repair and replacement items that include vehicles, computers, computer equipment, data storage, and specific use equipment.							
OT	10000	General	0.00	0	0	92,300	92,300	
OT	16600	Dedicated	0.00	0	0	138,100	138,100	
OT	48270	Dedicated	0.00	0	0	690,500	690,500	
			0.00	0	0	920,900	920,900	
10.41	Attorney General Fees							LAAA
	This decision unit reflects adjustments for legal services provided by the Office of the Attorney General.							
	10000	General	0.00	0	23,200	0	23,200	
	16600	Dedicated	0.00	0	37,300	0	37,300	
	48270	Dedicated	0.00	0	49,400	0	49,400	
			0.00	0	109,900	0	109,900	

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
10.45	Risk Management Costs						LAAA
This decision unit reflects adjustments to the cost of insurance coverage as projected by a third-party actuary and billed by the Office of Insurance Management.							
10000	General	0.00	0	5,100	0	0	5,100
12500	Dedicated	0.00	0	700	0	0	700
16600	Dedicated	0.00	0	6,200	0	0	6,200
48270	Dedicated	0.00	0	23,300	0	0	23,300
		0.00	0	35,300	0	0	35,300

10.46	Controller's Fees						LAAA
This decision unit reflects adjustments for statewide accounting and statewide payroll processing services provided by the Office of the State Controller.							
10000	General	0.00	0	(1,300)	0	0	(1,300)
12500	Dedicated	0.00	0	(100)	0	0	(100)
16600	Dedicated	0.00	0	(2,300)	0	0	(2,300)
48270	Dedicated	0.00	0	(9,300)	0	0	(9,300)
		0.00	0	(13,000)	0	0	(13,000)

10.48	Office of Information Technology Services Support Fees						LAAA
This decision unit reflects adjustments of information technology support services provided by the Office of Information Technology Services.							
16600	Dedicated	0.00	0	30,100	0	0	30,100
48270	Dedicated	0.00	0	70,100	0	0	70,100
		0.00	0	100,200	0	0	100,200

10.61	Salary Multiplier - Regular Employees						LAAA
The Governor recommends a 3% change in employee compensation for permanent employees to be distributed by merit.							
10000	General	0.00	11,900	0	0	0	11,900
12500	Dedicated	0.00	1,200	0	0	0	1,200
16600	Dedicated	0.00	20,900	0	0	0	20,900
48270	Dedicated	0.00	84,900	0	0	0	84,900
		0.00	118,900	0	0	0	118,900

FY 2025 Total Maintenance

11.00	FY 2025 Total Maintenance						LAAA
10000	General	4.38	468,400	311,200	0	0	779,600
OT 10000	General	0.00	0	0	92,300	0	92,300
12500	Dedicated	0.40	75,000	128,800	0	0	203,800
16600	Dedicated	7.43	846,400	510,400	0	0	1,356,800
OT 16600	Dedicated	0.00	0	0	138,100	0	138,100
48270	Dedicated	29.97	3,373,400	1,972,800	0	0	5,346,200
OT 48270	Dedicated	0.00	0	0	690,500	0	690,500
		42.18	4,763,200	2,923,200	920,900	0	8,607,300

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
--	--	-----	-----------------	-------------------	----------------	-----------------	-------

Line Items

12.72 Transfer of Information Technology Support Services to the Office of Information Technology Services LAAA

The Governor recommends removing 14.0 FTP, -\$152,700 General Fund, and -\$1,300,000 dedicated fund spending authority to migrate the Department of Lands' information technology (IT) related positions to the Office of Information Technology Services as part of phase IV of the Governor's IT Modernization Initiative. Additionally, the Governor recommends General Fund and dedicated fund spending authority to cover the operating costs and staffing for IT support services provided to the Department of Lands.

Phase IV will continue to increase the efficiency and productivity of state government through improved information technology support services for agencies; increased statewide security, data integrity, functionality, and compliance with Information Technology Authority (ITA) standards; elimination of waste and duplication; and minimizing risk to the state.

	10000	General	(1.46)	(152,700)	155,000	0	0	2,300
OT	10000	General	0.00	0	0	0	0	0
	16600	Dedicated	(2.15)	(223,300)	232,400	0	0	9,100
OT	16600	Dedicated	0.00	0	0	0	0	0
	48270	Dedicated	(10.39)	(1,076,700)	1,162,300	0	0	85,600
OT	48270	Dedicated	0.00	0	0	0	0	0
			(14.00)	(1,452,700)	1,549,700	0	0	97,000

FY 2025 Total

13.00 FY 2025 Total LAAA

	10000	General	2.92	315,700	466,200	0	0	781,900
OT	10000	General	0.00	0	0	92,300	0	92,300
	12500	Dedicated	0.40	75,000	128,800	0	0	203,800
	16600	Dedicated	5.28	623,100	742,800	0	0	1,365,900
OT	16600	Dedicated	0.00	0	0	138,100	0	138,100
	48270	Dedicated	19.58	2,296,700	3,135,100	0	0	5,431,800
OT	48270	Dedicated	0.00	0	0	690,500	0	690,500
			28.18	3,310,500	4,472,900	920,900	0	8,704,300

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency:	Department of Lands						320
Division:	Department of Lands						LA1
Appropriation Unit:	Forest Resources Management						LAAB
FY 2023 Total Appropriation							
1.00	FY 2023 Total Appropriation						LAAB
10000	General	10.14	1,094,200	718,200	79,100	20,000	1,911,500
12500	Dedicated	1.67	129,200	320,300	0	0	449,500
16600	Dedicated	24.56	2,501,400	2,954,600	138,900	1,500,000	7,094,900
34800	Federal	7.17	1,249,300	5,334,500	0	2,915,400	9,499,200
48270	Dedicated	3.28	341,700	80,100	0	0	421,800
49500	Dedicated	0.00	0	20,000	0	20,000	40,000
		46.82	5,315,800	9,427,700	218,000	4,455,400	19,416,900
1.13	PY Executive Carry Forward						LAAB
10000	General	0.00	0	0	32,800	0	32,800
16600	Dedicated	0.00	0	0	34,500	0	34,500
		0.00	0	0	67,300	0	67,300
1.21	Account Transfers						LAAB
10000	General	0.00	0	(10,400)	10,400	0	0
16600	Dedicated	0.00	0	(32,800)	32,800	0	0
		0.00	0	(43,200)	43,200	0	0
1.61	Reverted Appropriation Balances						LAAB
10000	General	0.00	(214,100)	(15,100)	0	0	(229,200)
12500	Dedicated	0.00	(2,900)	(291,000)	0	0	(293,900)
16600	Dedicated	0.00	(477,400)	(59,600)	(100)	(1,086,500)	(1,623,600)
34800	Federal	0.00	(394,000)	(4,743,000)	0	(757,600)	(5,894,600)
48270	Dedicated	0.00	(69,600)	(31,800)	0	0	(101,400)
49500	Dedicated	0.00	0	(7,400)	0	(20,000)	(27,400)
		0.00	(1,158,000)	(5,147,900)	(100)	(1,864,100)	(8,170,100)
1.81	CY Executive Carry Forward						LAAB
10000	General	0.00	0	(63,900)	(41,200)	0	(105,100)
16600	Dedicated	0.00	0	0	(124,400)	0	(124,400)
		0.00	0	(63,900)	(165,600)	0	(229,500)

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
FY 2023 Actual Expenditures								
2.00	FY 2023 Actual Expenditures							LAAB
	10000	General	10.14	880,100	628,800	81,100	20,000	1,610,000
	12500	Dedicated	1.67	126,300	29,300	0	0	155,600
	16600	Dedicated	24.56	2,024,000	2,862,200	81,700	413,500	5,381,400
	34800	Federal	7.17	855,300	591,500	0	2,157,800	3,604,600
	48270	Dedicated	3.28	272,100	48,300	0	0	320,400
	49500	Dedicated	0.00	0	12,600	0	0	12,600
			46.82	4,157,800	4,172,700	162,800	2,591,300	11,084,600

FY 2024 Original Appropriation								
3.00	FY 2024 Original Appropriation							LAAB
	10000	General	10.64	1,194,400	724,700	0	20,000	1,939,100
OT	10000	General	0.00	0	0	77,800	0	77,800
	12500	Dedicated	1.67	140,500	319,800	0	0	460,300
	16600	Dedicated	26.06	2,725,000	3,459,300	0	1,000,000	7,184,300
OT	16600	Dedicated	0.00	0	0	183,800	0	183,800
	34800	Federal	8.17	1,386,600	5,349,000	0	2,915,400	9,651,000
OT	34800	Federal	0.00	0	0	3,000	0	3,000
	48270	Dedicated	3.28	359,200	79,600	0	0	438,800
	49500	Dedicated	0.00	0	20,000	0	20,000	40,000
			49.82	5,805,700	9,952,400	264,600	3,955,400	19,978,100

FY 2024 Total Appropriation								
5.00	FY 2024 Total Appropriation							LAAB
	10000	General	10.64	1,194,400	724,700	0	20,000	1,939,100
OT	10000	General	0.00	0	0	77,800	0	77,800
	12500	Dedicated	1.67	140,500	319,800	0	0	460,300
	16600	Dedicated	26.06	2,725,000	3,459,300	0	1,000,000	7,184,300
OT	16600	Dedicated	0.00	0	0	183,800	0	183,800
	34800	Federal	8.17	1,386,600	5,349,000	0	2,915,400	9,651,000
OT	34800	Federal	0.00	0	0	3,000	0	3,000
	48270	Dedicated	3.28	359,200	79,600	0	0	438,800
	49500	Dedicated	0.00	0	20,000	0	20,000	40,000
			49.82	5,805,700	9,952,400	264,600	3,955,400	19,978,100

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
--	--	--	-----	-----------------	-------------------	----------------	-----------------	-------

Appropriation Adjustments

6.11 Executive Carry Forward

LAAB

This decision unit reflects unliquidated encumbrance balances that met the requirements of section 67-3521, Idaho Code to be carried forward from a prior fiscal year(s).

OT	10000	General	0.00	0	63,900	41,200	0	105,100
OT	16600	Dedicated	0.00	0	0	124,400	0	124,400
			0.00	0	63,900	165,600	0	229,500

6.41 FTP Adjustments

LAAB

This decision unit reflects FTP adjustments for FY 2024.

	10000	General	(0.04)	0	0	0	0	0
	16600	Dedicated	(0.36)	0	0	0	0	0
	48270	Dedicated	0.01	0	0	0	0	0
			(0.39)	0	0	0	0	0

FY 2024 Estimated Expenditures

7.00 FY 2024 Estimated Expenditures

LAAB

	10000	General	10.60	1,194,400	724,700	0	20,000	1,939,100
OT	10000	General	0.00	0	63,900	119,000	0	182,900
	12500	Dedicated	1.67	140,500	319,800	0	0	460,300
	16600	Dedicated	25.70	2,725,000	3,459,300	0	1,000,000	7,184,300
OT	16600	Dedicated	0.00	0	0	308,200	0	308,200
	34800	Federal	8.17	1,386,600	5,349,000	0	2,915,400	9,651,000
OT	34800	Federal	0.00	0	0	3,000	0	3,000
	48270	Dedicated	3.29	359,200	79,600	0	0	438,800
	49500	Dedicated	0.00	0	20,000	0	20,000	40,000
			49.43	5,805,700	10,016,300	430,200	3,955,400	20,207,600

Base Adjustments

8.11 FTP Adjustments

LAAB

This decision unit reflects the alignment of the agency's FTP allocation by fund.

	10000	General	(0.04)	0	0	0	0	0
	16600	Dedicated	(0.36)	0	0	0	0	0
	48270	Dedicated	0.01	0	0	0	0	0
			(0.39)	0	0	0	0	0

8.41 Removal of One-Time Expenditures

LAAB

This decision unit removes one-time appropriation from FY 2024.

OT	10000	General	0.00	0	0	(77,800)	0	(77,800)
OT	16600	Dedicated	0.00	0	0	(183,800)	0	(183,800)
OT	34800	Federal	0.00	0	0	(3,000)	0	(3,000)
			0.00	0	0	(264,600)	0	(264,600)

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2025 Base								
9.00	FY 2025 Base							LAAB
	10000	General	10.60	1,194,400	724,700	0	20,000	1,939,100
OT	10000	General	0.00	0	0	0	0	0
	12500	Dedicated	1.67	140,500	319,800	0	0	460,300
	16600	Dedicated	25.70	2,725,000	3,459,300	0	1,000,000	7,184,300
OT	16600	Dedicated	0.00	0	0	0	0	0
	34800	Federal	8.17	1,386,600	5,349,000	0	2,915,400	9,651,000
OT	34800	Federal	0.00	0	0	0	0	0
	48270	Dedicated	3.29	359,200	79,600	0	0	438,800
	49500	Dedicated	0.00	0	20,000	0	20,000	40,000
			49.43	5,805,700	9,952,400	0	3,955,400	19,713,500

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Program Maintenance								
10.11	Change in Health Benefit Costs							LAAB
This decision unit reflects a decrease in the employer health benefit costs based on the December 2023 Milliman projection using the 95th percentile.								
10000	General		0.00	(8,100)	0	0	0	(8,100)
12500	Dedicated		0.00	(1,500)	0	0	0	(1,500)
16600	Dedicated		0.00	(19,600)	0	0	0	(19,600)
34800	Federal		0.00	(6,600)	0	0	0	(6,600)
48270	Dedicated		0.00	(2,600)	0	0	0	(2,600)
			0.00	(38,400)	0	0	0	(38,400)
10.12	Change in Variable Benefit Costs							LAAB
This decision unit reflects a change in variable benefits including a Workers Compensation adjustment as provided by the State Insurance Fund, a PERSI employer contribution rate adjustment for all participants and a benefit enhancement for Rule of 80 participants approved by the PERSI board to be effective July 1, 2024, and an adjustment to the Basic Life Insurance rate as provided by the Office of Group Insurance.								
10000	General		0.00	(1,000)	0	0	0	(1,000)
12500	Dedicated		0.00	(100)	0	0	0	(100)
16600	Dedicated		0.00	(2,600)	0	0	0	(2,600)
34800	Federal		0.00	(900)	0	0	0	(900)
48270	Dedicated		0.00	(300)	0	0	0	(300)
			0.00	(4,900)	0	0	0	(4,900)
10.23	Contract Inflation Adjustments							LAAB
The Governor recommends General Fund and dedicated fund spending authority for lease increases.								
10000	General		0.00	0	200	0	0	200
			0.00	0	200	0	0	200
10.31	Repair, Replacement, or Alteration Costs							LAAB
The Governor recommends one-time General Fund and dedicated fund spending authority for repair and replacement items that include vehicles, computers, computer equipment, data storage, and specific use equipment.								
OT 10000	General		0.00	0	0	12,000	0	12,000
OT 16600	Dedicated		0.00	0	0	35,300	0	35,300
OT 48270	Dedicated		0.00	0	0	304,300	0	304,300
			0.00	0	0	351,600	0	351,600
10.45	Risk Management Costs							LAAB
This decision unit reflects adjustments to the cost of insurance coverage as projected by a third-party actuary and billed by the Office of Insurance Management.								
10000	General		0.00	0	3,600	0	0	3,600
12500	Dedicated		0.00	0	1,900	0	0	1,900
16600	Dedicated		0.00	0	9,500	0	0	9,500
48270	Dedicated		0.00	0	2,700	0	0	2,700
			0.00	0	17,700	0	0	17,700

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
10.46	Controller's Fees							LAAB
This decision unit reflects adjustments for statewide accounting and statewide payroll processing services provided by the Office of the State Controller.								
10000	General	0.00	0	(3,300)	0	0	(3,300)	
12500	Dedicated	0.00	0	(300)	0	0	(300)	
16600	Dedicated	0.00	0	(9,200)	0	0	(9,200)	
48270	Dedicated	0.00	0	(1,100)	0	0	(1,100)	
		0.00	0	(13,900)	0	0	(13,900)	

10.47	Treasurer's Fees							LAAB
This decision unit reflects adjustments for cash management and warrant processing services provided by the Office of the State Treasurer.								
16600	Dedicated	0.00	0	(100)	0	0	(100)	
		0.00	0	(100)	0	0	(100)	

10.61	Salary Multiplier - Regular Employees							LAAB
The Governor recommends a 3% change in employee compensation for permanent employees to be distributed by merit.								
10000	General	0.00	24,800	0	0	0	24,800	
12500	Dedicated	0.00	2,600	0	0	0	2,600	
16600	Dedicated	0.00	61,900	0	0	0	61,900	
34800	Federal	0.00	21,300	0	0	0	21,300	
48270	Dedicated	0.00	8,000	0	0	0	8,000	
		0.00	118,600	0	0	0	118,600	

FY 2025 Total Maintenance

11.00	FY 2025 Total Maintenance							LAAB
10000	General	10.60	1,210,100	725,200	0	20,000	1,955,300	
OT 10000	General	0.00	0	0	12,000	0	12,000	
12500	Dedicated	1.67	141,500	321,400	0	0	462,900	
16600	Dedicated	25.70	2,764,700	3,459,500	0	1,000,000	7,224,200	
OT 16600	Dedicated	0.00	0	0	35,300	0	35,300	
34800	Federal	8.17	1,400,400	5,349,000	0	2,915,400	9,664,800	
OT 34800	Federal	0.00	0	0	0	0	0	
48270	Dedicated	3.29	364,300	81,200	0	0	445,500	
OT 48270	Dedicated	0.00	0	0	304,300	0	304,300	
49500	Dedicated	0.00	0	20,000	0	20,000	40,000	
		49.43	5,881,000	9,956,300	351,600	3,955,400	20,144,300	

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Line Items								
12.05	Good Neighbor Authority Program Staffing							LAAB
The Governor recommends 3.0 FTP, ongoing dedicated fund and federal fund spending authority, and one-time Capital Outlay for a lands program manager position, a lands program specialist position, a lands resource specialist senior position, and four temporary resource technician positions to perform restoration services and efficiently apply Good Neighbor Authority funds to agreed-upon restoration projects. The additional capacity will allow the agency to efficiently utilize available federal funds to restore forest and watershed conditions.								
	16600	Dedicated	2.50	398,400	0	0	0	398,400
OT	16600	Dedicated	0.00	0	0	193,500	0	193,500
	34800	Federal	0.50	45,700	0	0	0	45,700
			3.00	444,100	0	193,500	0	637,600
12.06	Good Neighbor Authority Spending Authority							LAAB
The Governor recommends dedicated fund spending authority to better position the department to utilize existing timber sale receipts and funds secured through new Good Neighbor Authority agreements in FY 2023. These funds will be used to stay competitive with private sector projects using the same contractors in order to complete projects in a timely manner to avoid potentially disastrous outcomes.								
	16600	Dedicated	0.00	0	2,000,000	0	0	2,000,000
			0.00	0	2,000,000	0	0	2,000,000
12.07	Forestry Assistance Program Staffing							LAAB
The Governor recommends 1.0 FTP, ongoing federal fund spending authority, and one-time Capital Outlay for a grants/contracts operations analyst position for the increased workload to manage tracking, reimbursement, and reporting on the increasing number of federal grants and sub-grants awarded.								
	34800	Federal	1.00	77,400	0	0	0	77,400
OT	34800	Federal	0.00	0	0	3,000	0	3,000
			1.00	77,400	0	3,000	0	80,400
12.10	Technical Services Program Equipment							LAAB
The Governor recommends one-time dedicated fund spending authority for a light-duty truck with the ability to tow an ATV for the Technical Services Bureau for staffers that assist the timber program and spend significant time out in the field.								
OT	48270	Dedicated	0.00	0	0	45,500	0	45,500
			0.00	0	0	45,500	0	45,500
FY 2025 Total								
13.00	FY 2025 Total							LAAB
	10000	General	10.60	1,210,100	725,200	0	20,000	1,955,300
OT	10000	General	0.00	0	0	12,000	0	12,000
	12500	Dedicated	1.67	141,500	321,400	0	0	462,900
	16600	Dedicated	28.20	3,163,100	5,459,500	0	1,000,000	9,622,600
OT	16600	Dedicated	0.00	0	0	228,800	0	228,800
	34800	Federal	9.67	1,523,500	5,349,000	0	2,915,400	9,787,900
OT	34800	Federal	0.00	0	0	3,000	0	3,000
	48270	Dedicated	3.29	364,300	81,200	0	0	445,500
OT	48270	Dedicated	0.00	0	0	349,800	0	349,800
	49500	Dedicated	0.00	0	20,000	0	20,000	40,000
			53.43	6,402,500	11,956,300	593,600	3,955,400	22,907,800

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency:	Department of Lands						320
Division:	Department of Lands						LA1
Appropriation Unit:	Trust Land Management						LAAC
FY 2023 Total Appropriation							
1.00	FY 2023 Total Appropriation						LAAC
	10000 General	1.35	133,500	1,252,000	0	0	1,385,500
	16600 Dedicated	2.15	233,600	277,500	0	0	511,100
	48270 Dedicated	151.61	14,664,500	11,226,200	637,400	0	26,528,100
		155.11	15,031,600	12,755,700	637,400	0	28,424,700
1.13	PY Executive Carry Forward						LAAC
	48270 Dedicated	0.00	0	0	332,800	0	332,800
		0.00	0	0	332,800	0	332,800
1.21	Account Transfers						LAAC
	10000 General	0.00	0	(1,250,000)	1,250,000	0	0
	48270 Dedicated	0.00	0	(212,800)	212,800	0	0
		0.00	0	(1,462,800)	1,462,800	0	0
1.41	Receipts to Appropriation						LAAC
	48270 Dedicated	0.00	0	0	47,000	0	47,000
		0.00	0	0	47,000	0	47,000
1.61	Reverted Appropriation Balances						LAAC
	10000 General	0.00	(33,400)	(600)	0	0	(34,000)
	16600 Dedicated	0.00	(111,600)	(146,900)	0	0	(258,500)
	48270 Dedicated	0.00	(1,824,400)	(1,729,400)	(800)	0	(3,554,600)
		0.00	(1,969,400)	(1,876,900)	(800)	0	(3,847,100)
1.71	Legislative Reappropriation						LAAC
	10000 General	0.00	0	0	(466,000)	0	(466,000)
		0.00	0	0	(466,000)	0	(466,000)
1.81	CY Executive Carry Forward						LAAC
	48270 Dedicated	0.00	0	0	(537,500)	0	(537,500)
		0.00	0	0	(537,500)	0	(537,500)

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
FY 2023 Actual Expenditures								
2.00	FY 2023 Actual Expenditures							LAAC
	10000	General	1.35	100,100	1,400	784,000	0	885,500
	16600	Dedicated	2.15	122,000	130,600	0	0	252,600
	48270	Dedicated	151.61	12,840,100	9,284,000	691,700	0	22,815,800
			155.11	13,062,200	9,416,000	1,475,700	0	23,953,900

FY 2024 Original Appropriation								
3.00	FY 2024 Original Appropriation							LAAC
	10000	General	1.35	140,700	1,900	0	0	142,600
	16600	Dedicated	1.15	161,100	277,500	0	0	438,600
	48270	Dedicated	151.18	15,414,900	13,713,100	50,000	0	29,178,000
OT	48270	Dedicated	0.00	0	500,000	562,900	0	1,062,900
			153.68	15,716,700	14,492,500	612,900	0	30,822,100

Appropriation Adjustment								
4.11	Legislative Reappropriation							LAAC
This decision unit reflects reappropriation authority granted by SB 1174 in the 2023 legislative session.								
OT	10000	General	0.00	0	0	466,000	0	466,000
			0.00	0	0	466,000	0	466,000

FY 2024 Total Appropriation								
5.00	FY 2024 Total Appropriation							LAAC
	10000	General	1.35	140,700	1,900	0	0	142,600
OT	10000	General	0.00	0	0	466,000	0	466,000
	16600	Dedicated	1.15	161,100	277,500	0	0	438,600
	48270	Dedicated	151.18	15,414,900	13,713,100	50,000	0	29,178,000
OT	48270	Dedicated	0.00	0	500,000	562,900	0	1,062,900
			153.68	15,716,700	14,492,500	1,078,900	0	31,288,100

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Appropriation Adjustments								
6.11	Executive Carry Forward							LAAC
This decision unit reflects unliquidated encumbrance balances that met the requirements of section 67-3521, Idaho Code to be carried forward from a prior fiscal year(s).								
OT	48270	Dedicated	0.00	0	0	537,500	0	537,500
			0.00	0	0	537,500	0	537,500
6.41	FTP Adjustments							LAAC
This decision unit reflects FTP adjustments for FY 2024.								
	48270	Dedicated	0.14	0	0	0	0	0
			0.14	0	0	0	0	0
FY 2024 Estimated Expenditures								
7.00	FY 2024 Estimated Expenditures							LAAC
	10000	General	1.35	140,700	1,900	0	0	142,600
OT	10000	General	0.00	0	0	466,000	0	466,000
	16600	Dedicated	1.15	161,100	277,500	0	0	438,600
	48270	Dedicated	151.32	15,414,900	13,713,100	50,000	0	29,178,000
OT	48270	Dedicated	0.00	0	500,000	1,100,400	0	1,600,400
			153.82	15,716,700	14,492,500	1,616,400	0	31,825,600
Base Adjustments								
8.11	FTP Adjustments							LAAC
This decision unit reflects the alignment of the agency's FTP allocation by fund.								
	48270	Dedicated	0.14	0	0	0	0	0
			0.14	0	0	0	0	0
8.41	Removal of One-Time Expenditures							LAAC
This decision unit removes one-time appropriation from FY 2024.								
OT	10000	General	0.00	0	0	(466,000)	0	(466,000)
OT	48270	Dedicated	0.00	0	(500,000)	(562,900)	0	(1,062,900)
			0.00	0	(500,000)	(1,028,900)	0	(1,528,900)
FY 2025 Base								
9.00	FY 2025 Base							LAAC
	10000	General	1.35	140,700	1,900	0	0	142,600
OT	10000	General	0.00	0	0	0	0	0
	16600	Dedicated	1.15	161,100	277,500	0	0	438,600
	48270	Dedicated	151.32	15,414,900	13,713,100	50,000	0	29,178,000
OT	48270	Dedicated	0.00	0	0	0	0	0
			153.82	15,716,700	13,992,500	50,000	0	29,759,200

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
Program Maintenance								
10.11	Change in Health Benefit Costs							LAAC
This decision unit reflects a decrease in the employer health benefit costs based on the December 2023 Milliman projection using the 95th percentile.								
10000	General	0.00	(1,000)	0	0	0	(1,000)	
16600	Dedicated	0.00	(900)	0	0	0	(900)	
48270	Dedicated	0.00	(116,100)	0	0	0	(116,100)	
		0.00	(118,000)	0	0	0	(118,000)	
10.12	Change in Variable Benefit Costs							LAAC
This decision unit reflects a change in variable benefits including a Workers Compensation adjustment as provided by the State Insurance Fund, a PERSI employer contribution rate adjustment for all participants and a benefit enhancement for Rule of 80 participants approved by the PERSI board to be effective July 1, 2024, and an adjustment to the Basic Life Insurance rate as provided by the Office of Group Insurance.								
10000	General	0.00	(200)	0	0	0	(200)	
16600	Dedicated	0.00	(100)	0	0	0	(100)	
48270	Dedicated	0.00	(14,600)	0	0	0	(14,600)	
		0.00	(14,900)	0	0	0	(14,900)	
10.23	Contract Inflation Adjustments							LAAC
The Governor recommends General Fund and dedicated fund spending authority for lease increases.								
16600	Dedicated	0.00	0	100	0	0	100	
48270	Dedicated	0.00	0	2,600	0	0	2,600	
		0.00	0	2,700	0	0	2,700	
10.31	Repair, Replacement, or Alteration Costs							LAAC
The Governor recommends one-time General Fund and dedicated fund spending authority for repair and replacement items that include vehicles, computers, computer equipment, data storage, and specific use equipment.								
OT 48270	Dedicated	0.00	0	0	135,300	0	135,300	
		0.00	0	0	135,300	0	135,300	
10.45	Risk Management Costs							LAAC
This decision unit reflects adjustments to the cost of insurance coverage as projected by a third-party actuary and billed by the Office of Insurance Management.								
10000	General	0.00	0	400	0	0	400	
16600	Dedicated	0.00	0	500	0	0	500	
48270	Dedicated	0.00	0	81,100	0	0	81,100	
		0.00	0	82,000	0	0	82,000	
10.46	Controller's Fees							LAAC
This decision unit reflects adjustments for statewide accounting and statewide payroll processing services provided by the Office of the State Controller.								
10000	General	0.00	0	(400)	0	0	(400)	
16600	Dedicated	0.00	0	(300)	0	0	(300)	
48270	Dedicated	0.00	0	(43,500)	0	0	(43,500)	
		0.00	0	(44,200)	0	0	(44,200)	

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
10.47	Treasurer's Fees							LAAC
This decision unit reflects adjustments for cash management and warrant processing services provided by the Office of the State Treasurer.								
48270	Dedicated	0.00	0	(200)	0	0	(200)	
		0.00	0	(200)	0	0	(200)	

10.61	Salary Multiplier - Regular Employees							LAAC
The Governor recommends a 3% change in employee compensation for permanent employees to be distributed by merit.								
10000	General	0.00	3,700	0	0	0	3,700	
16600	Dedicated	0.00	3,400	0	0	0	3,400	
48270	Dedicated	0.00	347,500	0	0	0	347,500	
		0.00	354,600	0	0	0	354,600	

10.67	Compensation Schedule Changes							LAAC
The Governor recommends the salary structure adjustments as identified in the FY 2025 Change in Employee Compensation & Benefits Report provided by the Division of Human Resources. These upward adjustments will result in certain filled positions falling below the newly required minimum of the position's pay grade.								
Therefore, the Governor recommends additional funding to bring the identified positions pay rate up to the recommended salary structure's minimum pay for each pay grade.								
48270	Dedicated	0.00	2,400	0	0	0	2,400	
		0.00	2,400	0	0	0	2,400	

FY 2025 Total Maintenance

11.00	FY 2025 Total Maintenance							LAAC
10000	General	1.35	143,200	1,900	0	0	145,100	
OT 10000	General	0.00	0	0	0	0	0	
16600	Dedicated	1.15	163,500	277,800	0	0	441,300	
48270	Dedicated	151.32	15,634,100	13,753,100	50,000	0	29,437,200	
OT 48270	Dedicated	0.00	0	0	135,300	0	135,300	
		153.82	15,940,800	14,032,800	185,300	0	30,158,900	

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Line Items								
12.03	Timber Program Tree Seedling Cooler Buildings							LAAC
The Governor recommends one-time dedicated fund spending authority to construct two new storage cooler buildings for seedlings to be kept in a temperature-controlled environment to later be used to reforest endowment lands after harvest. Existing coolers located in Sandpoint and Coeur D'Alene have reached the end of their useful life.								
OT	48270	Dedicated	0.00	0	0	506,600	0	506,600
			0.00	0	0	506,600	0	506,600
12.09	Recreation Program Equipment							LAAC
The Governor recommends one-time dedicated fund spending authority for a utility task vehicle and trailer for the recreation program. The program has experienced significant growth and an increase in demand for services. This equipment will allow staff to manage and mitigate damages from recreational users in a more timely and reliable way.								
OT	16600	Dedicated	0.00	0	0	24,000	0	24,000
			0.00	0	0	24,000	0	24,000
12.11	Administrative Staff Computer Equipment							LAAC
The Governor recommends ongoing dedicated fund spending authority and one-time Operating Expenditures and Capital Outlay for software licensing and 15 computers for administrative staff.								
	48270	Dedicated	0.00	0	4,200	0	0	4,200
OT	48270	Dedicated	0.00	0	0	21,000	0	21,000
			0.00	0	4,200	21,000	0	25,200
12.12	Boise Veterans Cemetery Land Purchase							LAAC
The Governor recommends one-time General Fund to purchase 14 acres of adjacent, vacant land for future expansion of the Idaho State Veterans Cemetery.								
OT	10000	General	0.00	0	0	3,950,000	0	3,950,000
			0.00	0	0	3,950,000	0	3,950,000
FY 2025 Total								
13.00	FY 2025 Total							LAAC
	10000	General	1.35	143,200	1,900	0	0	145,100
OT	10000	General	0.00	0	0	3,950,000	0	3,950,000
	16600	Dedicated	1.15	163,500	277,800	0	0	441,300
OT	16600	Dedicated	0.00	0	0	24,000	0	24,000
	48270	Dedicated	151.32	15,634,100	13,757,300	50,000	0	29,441,400
OT	48270	Dedicated	0.00	0	0	662,900	0	662,900
			153.82	15,940,800	14,037,000	4,686,900	0	34,664,700

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
Agency:	Department of Lands							320
Division:	Department of Lands							LA1
Appropriation Unit:	Forest and Range Fire Protection							LAAD
FY 2023 Total Appropriation								
1.00	FY 2023 Total Appropriation							LAAD
	10000 General	36.51	3,564,800	1,082,300	1,171,400	1,275,600	7,094,100	
	16600 Dedicated	40.41	4,581,800	533,600	2,032,100	873,000	8,020,500	
	34400 Federal	0.00	0	0	6,000	0	6,000	
	34800 Federal	1.66	783,700	1,305,000	0	450,000	2,538,700	
		78.58	8,930,300	2,920,900	3,209,500	2,598,600	17,659,300	
1.13	PY Executive Carry Forward							LAAD
	16600 Dedicated	0.00	0	0	653,100	0	653,100	
		0.00	0	0	653,100	0	653,100	
1.21	Account Transfers							LAAD
	16600 Dedicated	0.00	(233,500)	220,000	0	13,500	0	
		0.00	(233,500)	220,000	0	13,500	0	
1.41	Receipts to Appropriation							LAAD
	16600 Dedicated	0.00	0	10,300	93,200	0	103,500	
		0.00	0	10,300	93,200	0	103,500	
1.61	Reverted Appropriation Balances							LAAD
	10000 General	0.00	(369,100)	(500)	0	0	(369,600)	
	16600 Dedicated	0.00	(1,434,600)	(23,500)	(530,600)	0	(1,988,700)	
	34400 Federal	0.00	0	0	(6,000)	0	(6,000)	
	34800 Federal	0.00	(17,100)	(947,700)	0	(202,500)	(1,167,300)	
		0.00	(1,820,800)	(971,700)	(536,600)	(202,500)	(3,531,600)	
1.71	Legislative Reappropriation							LAAD
	10000 General	0.00	0	0	(901,400)	0	(901,400)	
		0.00	0	0	(901,400)	0	(901,400)	

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
1.81	CY Executive Carry Forward							LAAD
	10000 General	0.00	0	(749,700)	(243,600)	0	(993,300)	
	16600 Dedicated	0.00	0	0	(1,613,900)	0	(1,613,900)	
		0.00	0	(749,700)	(1,857,500)	0	(2,607,200)	

FY 2023 Actual Expenditures

2.00	FY 2023 Actual Expenditures							LAAD
	10000 General	36.51	3,195,700	332,100	26,400	1,275,600	4,829,800	
	16600 Dedicated	40.41	2,913,700	740,400	633,900	886,500	5,174,500	
	34400 Federal	0.00	0	0	0	0	0	
	34800 Federal	1.66	766,600	357,300	0	247,500	1,371,400	
		78.58	6,876,000	1,429,800	660,300	2,409,600	11,375,700	

FY 2024 Original Appropriation

3.00	FY 2024 Original Appropriation							LAAD
	10000 General	42.83	4,673,700	463,800	0	1,330,800	6,468,300	
OT	10000 General	0.00	0	0	1,500	0	1,500	
	16600 Dedicated	40.73	4,848,000	529,500	0	873,000	6,250,500	
OT	16600 Dedicated	0.00	0	0	593,400	0	593,400	
	34800 Federal	1.66	797,800	1,305,000	0	450,000	2,552,800	
	48270 Dedicated	0.00	0	0	0	3,100	3,100	
		85.22	10,319,500	2,298,300	594,900	2,656,900	15,869,600	

Appropriation Adjustment

4.11	Legislative Reappropriation							LAAD
This decision unit reflects reappropriation authority granted by SB 1174 in the 2023 legislative session.								
OT	10000 General	0.00	0	0	901,400	0	901,400	
		0.00	0	0	901,400	0	901,400	

FY 2024 Total Appropriation

5.00	FY 2024 Total Appropriation							LAAD
	10000 General	42.83	4,673,700	463,800	0	1,330,800	6,468,300	
OT	10000 General	0.00	0	0	902,900	0	902,900	
	16600 Dedicated	40.73	4,848,000	529,500	0	873,000	6,250,500	
OT	16600 Dedicated	0.00	0	0	593,400	0	593,400	
	34800 Federal	1.66	797,800	1,305,000	0	450,000	2,552,800	
	48270 Dedicated	0.00	0	0	0	3,100	3,100	
		85.22	10,319,500	2,298,300	1,496,300	2,656,900	16,771,000	

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Appropriation Adjustments								
6.11	Executive Carry Forward							LAAD
This decision unit reflects unliquidated encumbrance balances that met the requirements of section 67-3521, Idaho Code to be carried forward from a prior fiscal year(s).								
OT	10000	General	0.00	0	749,700	243,600	0	993,300
OT	16600	Dedicated	0.00	0	0	1,613,900	0	1,613,900
			0.00	0	749,700	1,857,500	0	2,607,200
6.41 FTP Adjustments								
This decision unit reflects FTP adjustments for FY 2024.								
	10000	General	0.09	0	0	0	0	0
	16600	Dedicated	0.16	0	0	0	0	0
			0.25	0	0	0	0	0
FY 2024 Estimated Expenditures								
7.00	FY 2024 Estimated Expenditures							LAAD
	10000	General	42.92	4,673,700	463,800	0	1,330,800	6,468,300
OT	10000	General	0.00	0	749,700	1,146,500	0	1,896,200
	16600	Dedicated	40.89	4,848,000	529,500	0	873,000	6,250,500
OT	16600	Dedicated	0.00	0	0	2,207,300	0	2,207,300
	34800	Federal	1.66	797,800	1,305,000	0	450,000	2,552,800
	48270	Dedicated	0.00	0	0	0	3,100	3,100
			85.47	10,319,500	3,048,000	3,353,800	2,656,900	19,378,200
Base Adjustments								
8.11	FTP Adjustments							LAAD
This decision unit reflects the alignment of the agency's FTP allocation by fund.								
	10000	General	0.09	0	0	0	0	0
	16600	Dedicated	0.16	0	0	0	0	0
			0.25	0	0	0	0	0
8.41 Removal of One-Time Expenditures								
This decision unit removes one-time appropriation from FY 2024.								
OT	10000	General	0.00	0	0	(902,900)	0	(902,900)
OT	16600	Dedicated	0.00	0	0	(593,400)	0	(593,400)
			0.00	0	0	(1,496,300)	0	(1,496,300)

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2025 Base							
9.00	FY 2025 Base						LAAD
	10000 General	42.92	4,673,700	463,800	0	1,330,800	6,468,300
OT	10000 General	0.00	0	0	0	0	0
	16600 Dedicated	40.89	4,848,000	529,500	0	873,000	6,250,500
OT	16600 Dedicated	0.00	0	0	0	0	0
	34800 Federal	1.66	797,800	1,305,000	0	450,000	2,552,800
	48270 Dedicated	0.00	0	0	0	3,100	3,100
		85.47	10,319,500	2,298,300	0	2,656,900	15,274,700

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
Program Maintenance								
10.11	Change in Health Benefit Costs							LAAD
This decision unit reflects a decrease in the employer health benefit costs based on the December 2023 Milliman projection using the 95th percentile.								
10000	General	0.00	(34,900)	0	0	0	(34,900)	
16600	Dedicated	0.00	(33,100)	0	0	0	(33,100)	
34800	Federal	0.00	(1,500)	0	0	0	(1,500)	
		0.00	(69,500)	0	0	0	(69,500)	
10.12	Change in Variable Benefit Costs							LAAD
This decision unit reflects a change in variable benefits including a Workers Compensation adjustment as provided by the State Insurance Fund, a PERSI employer contribution rate adjustment for all participants and a benefit enhancement for Rule of 80 participants approved by the PERSI board to be effective July 1, 2024, and an adjustment to the Basic Life Insurance rate as provided by the Office of Group Insurance.								
10000	General	0.00	(1,300)	0	0	0	(1,300)	
16600	Dedicated	0.00	(1,100)	0	0	0	(1,100)	
34800	Federal	0.00	(100)	0	0	0	(100)	
		0.00	(2,500)	0	0	0	(2,500)	
10.23	Contract Inflation Adjustments							LAAD
The Governor recommends General Fund and dedicated fund spending authority for lease increases.								
10000	General	0.00	0	100	0	0	100	
16600	Dedicated	0.00	0	200	0	0	200	
		0.00	0	300	0	0	300	
10.31	Repair, Replacement, or Alteration Costs							LAAD
The Governor recommends one-time General Fund and dedicated fund spending authority for repair and replacement items that include vehicles, computers, computer equipment, data storage, and specific use equipment.								
OT	16600	Dedicated	0.00	0	0	611,000	0	611,000
		0.00	0	0	0	611,000	0	611,000
10.45	Risk Management Costs							LAAD
This decision unit reflects adjustments to the cost of insurance coverage as projected by a third-party actuary and billed by the Office of Insurance Management.								
10000	General	0.00	0	15,900	0	0	15,900	
16600	Dedicated	0.00	0	33,900	0	0	33,900	
		0.00	0	49,800	0	0	49,800	
10.46	Controller's Fees							LAAD
This decision unit reflects adjustments for statewide accounting and statewide payroll processing services provided by the Office of the State Controller.								
10000	General	0.00	0	(11,500)	0	0	(11,500)	
16600	Dedicated	0.00	0	(12,200)	0	0	(12,200)	
		0.00	0	(23,700)	0	0	(23,700)	

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
10.47	Treasurer's Fees							LAAD
This decision unit reflects adjustments for cash management and warrant processing services provided by the Office of the State Treasurer.								
	10000 General	0.00	0	(100)	0	0	(100)	
	16600 Dedicated	0.00	0	(100)	0	0	(100)	
		0.00	0	(200)	0	0	(200)	

10.61	Salary Multiplier - Regular Employees							LAAD
The Governor recommends a 3% change in employee compensation for permanent employees to be distributed by merit.								
	10000 General	0.00	85,500	0	0	0	85,500	
	16600 Dedicated	0.00	79,400	0	0	0	79,400	
	34800 Federal	0.00	3,200	0	0	0	3,200	
		0.00	168,100	0	0	0	168,100	

FY 2025 Total Maintenance

11.00	FY 2025 Total Maintenance							LAAD
	10000 General	42.92	4,723,000	468,200	0	1,330,800	6,522,000	
OT	10000 General	0.00	0	0	0	0	0	
	16600 Dedicated	40.89	4,893,200	551,300	0	873,000	6,317,500	
OT	16600 Dedicated	0.00	0	0	611,000	0	611,000	
	34800 Federal	1.66	799,400	1,305,000	0	450,000	2,554,400	
	48270 Dedicated	0.00	0	0	0	3,100	3,100	
		85.47	10,415,600	2,324,500	611,000	2,656,900	16,008,000	

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Line Items								
12.01	Fire Equipment - Cottonwood District							LAAD
The Governor recommends General Fund (\$475,000 one-time, \$25,000 ongoing) for four type-5 fire engines and associated fuel and maintenance for the Cottonwood District.								
	10000	General	0.00	0	25,000	0	0	25,000
OT	10000	General	0.00	0	0	475,000	0	475,000
			0.00	0	25,000	475,000	0	500,000
12.02	Fire Operating Inflation							LAAD
The Governor recommends General Fund and dedicated fund spending authority for the operational needs of the Fire Bureau and the district due to inflation.								
	10000	General	0.00	0	125,000	0	0	125,000
	16600	Dedicated	0.00	0	125,000	0	0	125,000
			0.00	0	250,000	0	0	250,000
12.04	Fire Program Staffing							LAAD
The Governor recommends 0.33 FTP, dedicated fund, and federal fund spending authority to increase the current lands program specialist position from part-time to full-time to take on additional responsibilities from the eastern Idaho area manager that is retiring.								
	16600	Dedicated	0.16	13,500	0	0	0	13,500
	34800	Federal	0.16	13,500	0	0	0	13,500
			0.33	27,000	0	0	0	27,000
12.08	Fire Program Equipment							LAAD
The Governor recommends ongoing dedicated fund spending authority and one-time Capital Outlay for software licensing and ten computers for engine bosses. This will ensure all positions have the proper equipment to fulfill necessary job duties.								
	16600	Dedicated	0.00	0	5,000	0	0	5,000
OT	16600	Dedicated	0.00	0	0	22,000	0	22,000
			0.00	0	5,000	22,000	0	27,000
12.13	Fire Suppression Deficiency Fund							LAAD
The Governor recommends a one-time General Fund transfer to backfill the Fire Suppression Deficiency Fund to ensure resources are available to cover future fire costs.								
OT	10000	General	0.00	0	0	0	17,000,000	17,000,000
			0.00	0	0	0	17,000,000	17,000,000
12.61	Firefighter Bonuses							LAAD
The Governor recommends one-time General Fund to allow the Department of Lands to offer recruitment and retention bonuses to qualified firefighting personnel to be competitive with recent federal agency increases.								
OT	10000	General	0.00	1,000,000	0	0	0	1,000,000
			0.00	1,000,000	0	0	0	1,000,000
12.81	Cash Transfer Revenue Adjustment							LAAD
This decision unit is a revenue adjustment for the cash transfer from the General Fund to the Fire Suppression Deficiency Fund in DU 12.13.								
OT	10000	General	0.00	0	0	0	(17,000,000)	(17,000,000)
			0.00	0	0	0	(17,000,000)	(17,000,000)

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2025 Total								
13.00	FY 2025 Total							LAAD
	10000	General	42.92	4,723,000	618,200	0	1,330,800	6,672,000
OT	10000	General	0.00	1,000,000	0	475,000	0	1,475,000
	16600	Dedicated	41.06	4,906,700	681,300	0	873,000	6,461,000
OT	16600	Dedicated	0.00	0	0	633,000	0	633,000
	34800	Federal	1.82	812,900	1,305,000	0	450,000	2,567,900
	48270	Dedicated	0.00	0	0	0	3,100	3,100
			85.80	11,442,600	2,604,500	1,108,000	2,656,900	17,812,000

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency: Department of Lands							320
Division: Department of Lands							LA1
Appropriation Unit: Scaling Practices							LAAF
FY 2023 Total Appropriation							
1.00	FY 2023 Total Appropriation						LAAF
16600	Dedicated	2.00	235,900	57,400	1,500	0	294,800
		2.00	235,900	57,400	1,500	0	294,800
1.41	Receipts to Appropriation						LAAF
16600	Dedicated	0.00	0	0	15,100	0	15,100
		0.00	0	0	15,100	0	15,100
1.61	Reverted Appropriation Balances						LAAF
16600	Dedicated	0.00	(24,000)	(40,700)	(15,100)	0	(79,800)
		0.00	(24,000)	(40,700)	(15,100)	0	(79,800)
FY 2023 Actual Expenditures							
2.00	FY 2023 Actual Expenditures						LAAF
16600	Dedicated	2.00	211,900	16,700	1,500	0	230,100
		2.00	211,900	16,700	1,500	0	230,100
FY 2024 Original Appropriation							
3.00	FY 2024 Original Appropriation						LAAF
16600	Dedicated	2.00	246,400	57,200	0	0	303,600
OT 16600	Dedicated	0.00	0	0	1,500	0	1,500
		2.00	246,400	57,200	1,500	0	305,100
FY 2024 Total Appropriation							
5.00	FY 2024 Total Appropriation						LAAF
16600	Dedicated	2.00	246,400	57,200	0	0	303,600
OT 16600	Dedicated	0.00	0	0	1,500	0	1,500
		2.00	246,400	57,200	1,500	0	305,100

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
FY 2024 Estimated Expenditures									
7.00	FY 2024 Estimated Expenditures								LAAF
	16600	Dedicated	2.00	246,400	57,200	0	0	303,600	
OT	16600	Dedicated	0.00	0	0	1,500	0	1,500	
			2.00	246,400	57,200	1,500	0	305,100	

Base Adjustments

8.41	Removal of One-Time Expenditures								LAAF
	This decision unit removes one-time appropriation from FY 2024.								
OT	16600	Dedicated	0.00	0	0	(1,500)	0	(1,500)	
			0.00	0	0	(1,500)	0	(1,500)	

FY 2025 Base

9.00	FY 2025 Base								LAAF
	16600	Dedicated	2.00	246,400	57,200	0	0	303,600	
OT	16600	Dedicated	0.00	0	0	0	0	0	
			2.00	246,400	57,200	0	0	303,600	

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Program Maintenance								
10.11	Change in Health Benefit Costs							LAAF
This decision unit reflects a decrease in the employer health benefit costs based on the December 2023 Milliman projection using the 95th percentile.								
16600	Dedicated		0.00	(1,500)	0	0	0	(1,500)
			0.00	(1,500)	0	0	0	(1,500)
10.12	Change in Variable Benefit Costs							LAAF
This decision unit reflects a change in variable benefits including a Workers Compensation adjustment as provided by the State Insurance Fund, a PERSI employer contribution rate adjustment for all participants and a benefit enhancement for Rule of 80 participants approved by the PERSI board to be effective July 1, 2024, and an adjustment to the Basic Life Insurance rate as provided by the Office of Group Insurance.								
16600	Dedicated		0.00	(200)	0	0	0	(200)
			0.00	(200)	0	0	0	(200)
10.31	Repair, Replacement, or Alteration Costs							LAAF
The Governor recommends one-time General Fund and dedicated fund spending authority for repair and replacement items that include vehicles, computers, computer equipment, data storage, and specific use equipment.								
OT 16600	Dedicated		0.00	0	0	36,300	0	36,300
			0.00	0	0	36,300	0	36,300
10.45	Risk Management Costs							LAAF
This decision unit reflects adjustments to the cost of insurance coverage as projected by a third-party actuary and billed by the Office of Insurance Management.								
16600	Dedicated		0.00	0	700	0	0	700
			0.00	0	700	0	0	700
10.46	Controller's Fees							LAAF
This decision unit reflects adjustments for statewide accounting and statewide payroll processing services provided by the Office of the State Controller.								
16600	Dedicated		0.00	0	(600)	0	0	(600)
			0.00	0	(600)	0	0	(600)
10.61	Salary Multiplier - Regular Employees							LAAF
The Governor recommends a 3% change in employee compensation for permanent employees to be distributed by merit.								
16600	Dedicated		0.00	5,600	0	0	0	5,600
			0.00	5,600	0	0	0	5,600
FY 2025 Total Maintenance								
11.00	FY 2025 Total Maintenance							LAAF
16600	Dedicated		2.00	250,300	57,300	0	0	307,600
OT 16600	Dedicated		0.00	0	0	36,300	0	36,300
			2.00	250,300	57,300	36,300	0	343,900

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2025 Total								
13.00	FY 2025 Total							LAAF
	16600	Dedicated	2.00	250,300	57,300	0	0	307,600
OT	16600	Dedicated	0.00	0	0	36,300	0	36,300
			2.00	250,300	57,300	36,300	0	343,900

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency:	Department of Lands						320
Division:	Department of Lands						LA1
Appropriation Unit:	Forest and Range Fire Protection (Deficiency)						LAAH
FY 2023 Total Appropriation							
1.00	FY 2023 Total Appropriation						LAAH
	16800 Dedicated	0.00	129,500	22,100	0	0	151,600
		0.00	129,500	22,100	0	0	151,600
1.91	Other Adjustments						LAAH
	16800 Dedicated	0.00	5,771,100	29,935,800	69,500	0	35,776,400
		0.00	5,771,100	29,935,800	69,500	0	35,776,400
FY 2023 Actual Expenditures							
2.00	FY 2023 Actual Expenditures						LAAH
	16800 Dedicated	0.00	5,900,600	29,957,900	69,500	0	35,928,000
		0.00	5,900,600	29,957,900	69,500	0	35,928,000
FY 2024 Original Appropriation							
3.00	FY 2024 Original Appropriation						LAAH
	16800 Dedicated	0.00	167,600	22,100	0	0	189,700
		0.00	167,600	22,100	0	0	189,700
FY 2024 Total Appropriation							
5.00	FY 2024 Total Appropriation						LAAH
	16800 Dedicated	0.00	167,600	22,100	0	0	189,700
		0.00	167,600	22,100	0	0	189,700
FY 2024 Estimated Expenditures							
7.00	FY 2024 Estimated Expenditures						LAAH
	16800 Dedicated	0.00	167,600	22,100	0	0	189,700
		0.00	167,600	22,100	0	0	189,700

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2025 Base							
9.00	FY 2025 Base						LAAH
	16800 Dedicated	0.00	167,600	22,100	0	0	189,700
		0.00	167,600	22,100	0	0	189,700
FY 2025 Total Maintenance							
11.00	FY 2025 Total Maintenance						LAAH
	16800 Dedicated	0.00	167,600	22,100	0	0	189,700
		0.00	167,600	22,100	0	0	189,700
FY 2025 Total							
13.00	FY 2025 Total						LAAH
	16800 Dedicated	0.00	167,600	22,100	0	0	189,700
		0.00	167,600	22,100	0	0	189,700

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency:	Department of Lands						320
Division:	Department of Lands						LA1
Appropriation Unit:	Minerals, Public Trust, Oil and Gas						LAAO
FY 2023 Total Appropriation							
1.00	FY 2023 Total Appropriation						LAAO
	10000 General	8.68	773,700	134,500	0	0	908,200
	16600 Dedicated	4.05	340,700	1,267,000	3,500	0	1,611,200
	16614 Dedicated	0.57	124,700	86,700	0	0	211,400
	16675 Dedicated	9.07	806,000	91,500	0	0	897,500
	34800 Federal	0.00	0	7,000,000	0	0	7,000,000
		22.37	2,045,100	8,579,700	3,500	0	10,628,300
1.13	PY Executive Carry Forward						LAAO
	16675 Dedicated	0.00	0	1,200	0	0	1,200
		0.00	0	1,200	0	0	1,200
1.21	Account Transfers						LAAO
	16614 Dedicated	0.00	0	(44,600)	44,600	0	0
	16675 Dedicated	0.00	(3,500)	0	3,500	0	0
		0.00	(3,500)	(44,600)	48,100	0	0
1.61	Reverted Appropriation Balances						LAAO
	10000 General	0.00	(28,500)	(42,100)	0	0	(70,600)
	16600 Dedicated	0.00	(80,600)	(1,126,200)	(3,500)	0	(1,210,300)
	16614 Dedicated	0.00	(71,700)	(25,200)	(100)	0	(97,000)
	16675 Dedicated	0.00	(83,200)	(25,100)	(500)	0	(108,800)
	34800 Federal	0.00	0	(7,000,000)	0	0	(7,000,000)
		0.00	(264,000)	(8,218,600)	(4,100)	0	(8,486,700)
1.81	CY Executive Carry Forward						LAAO
	16675 Dedicated	0.00	0	0	(3,000)	0	(3,000)
		0.00	0	0	(3,000)	0	(3,000)

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
FY 2023 Actual Expenditures								
2.00	FY 2023 Actual Expenditures							LAAO
	10000	General	8.68	745,200	92,400	0	0	837,600
	16600	Dedicated	4.05	260,100	140,800	0	0	400,900
	16614	Dedicated	0.57	53,000	16,900	44,500	0	114,400
	16675	Dedicated	9.07	719,300	67,600	0	0	786,900
	34800	Federal	0.00	0	0	0	0	0
			22.37	1,777,600	317,700	44,500	0	2,139,800

FY 2024 Original Appropriation								
3.00	FY 2024 Original Appropriation							LAAO
	10000	General	8.68	817,400	134,300	0	0	951,700
	16600	Dedicated	4.05	397,100	1,266,800	0	0	1,663,900
	16614	Dedicated	0.57	128,200	86,900	0	0	215,100
	16675	Dedicated	9.07	853,000	90,900	0	0	943,900
	34800	Federal	0.00	0	7,000,000	0	0	7,000,000
			22.37	2,195,700	8,578,900	0	0	10,774,600

FY 2024 Total Appropriation								
5.00	FY 2024 Total Appropriation							LAAO
	10000	General	8.68	817,400	134,300	0	0	951,700
	16600	Dedicated	4.05	397,100	1,266,800	0	0	1,663,900
	16614	Dedicated	0.57	128,200	86,900	0	0	215,100
	16675	Dedicated	9.07	853,000	90,900	0	0	943,900
	34800	Federal	0.00	0	7,000,000	0	0	7,000,000
			22.37	2,195,700	8,578,900	0	0	10,774,600

Appropriation Adjustments								
6.11	Executive Carry Forward							LAAO
This decision unit reflects unliquidated encumbrance balances that met the requirements of section 67-3521, Idaho Code to be carried forward from a prior fiscal year(s).								
OT	16675	Dedicated	0.00	0	0	3,000	0	3,000
			0.00	0	0	3,000	0	3,000

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
FY 2024 Estimated Expenditures								
7.00	FY 2024 Estimated Expenditures							LAAO
	10000	General	8.68	817,400	134,300	0	0	951,700
	16600	Dedicated	4.05	397,100	1,266,800	0	0	1,663,900
	16614	Dedicated	0.57	128,200	86,900	0	0	215,100
	16675	Dedicated	9.07	853,000	90,900	0	0	943,900
OT	16675	Dedicated	0.00	0	0	3,000	0	3,000
	34800	Federal	0.00	0	7,000,000	0	0	7,000,000
			22.37	2,195,700	8,578,900	3,000	0	10,777,600

Base Adjustments

8.12	Fund Adjustments							LAAO
	This decision unit reflects a fund shift for expenditures incurred as a result of the daily management of the Minerals, Navigable Waterways, and Oil & Gas Division.							
	16600	Dedicated	0.00	0	(29,800)	0	0	(29,800)
	16614	Dedicated	0.00	0	19,800	0	0	19,800
	16675	Dedicated	0.00	0	10,000	0	0	10,000
			0.00	0	0	0	0	0

FY 2025 Base

9.00	FY 2025 Base							LAAO
	10000	General	8.68	817,400	134,300	0	0	951,700
	16600	Dedicated	4.05	397,100	1,237,000	0	0	1,634,100
	16614	Dedicated	0.57	128,200	106,700	0	0	234,900
	16675	Dedicated	9.07	853,000	100,900	0	0	953,900
	34800	Federal	0.00	0	7,000,000	0	0	7,000,000
			22.37	2,195,700	8,578,900	0	0	10,774,600

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
Program Maintenance								
10.11	Change in Health Benefit Costs							LAAO
This decision unit reflects a decrease in the employer health benefit costs based on the December 2023 Milliman projection using the 95th percentile.								
10000	General	0.00	(6,500)	0	0	0	(6,500)	
16600	Dedicated	0.00	(3,000)	0	0	0	(3,000)	
16614	Dedicated	0.00	(400)	0	0	0	(400)	
16675	Dedicated	0.00	(6,800)	0	0	0	(6,800)	
		0.00	(16,700)	0	0	0	(16,700)	
10.12	Change in Variable Benefit Costs							LAAO
This decision unit reflects a change in variable benefits including a Workers Compensation adjustment as provided by the State Insurance Fund, a PERSI employer contribution rate adjustment for all participants and a benefit enhancement for Rule of 80 participants approved by the PERSI board to be effective July 1, 2024, and an adjustment to the Basic Life Insurance rate as provided by the Office of Group Insurance.								
10000	General	0.00	(900)	0	0	0	(900)	
16600	Dedicated	0.00	(400)	0	0	0	(400)	
16614	Dedicated	0.00	(100)	0	0	0	(100)	
16675	Dedicated	0.00	(900)	0	0	0	(900)	
		0.00	(2,300)	0	0	0	(2,300)	
10.23	Contract Inflation Adjustments							LAAO
The Governor recommends General Fund and dedicated fund spending authority for lease increases.								
10000	General	0.00	0	500	0	0	500	
16600	Dedicated	0.00	0	100	0	0	100	
16614	Dedicated	0.00	0	300	0	0	300	
16675	Dedicated	0.00	0	200	0	0	200	
		0.00	0	1,100	0	0	1,100	
10.45	Risk Management Costs							LAAO
This decision unit reflects adjustments to the cost of insurance coverage as projected by a third-party actuary and billed by the Office of Insurance Management.								
10000	General	0.00	0	2,300	0	0	2,300	
16600	Dedicated	0.00	0	1,400	0	0	1,400	
16614	Dedicated	0.00	0	500	0	0	500	
16675	Dedicated	0.00	0	3,200	0	0	3,200	
		0.00	0	7,400	0	0	7,400	
10.46	Controller's Fees							LAAO
This decision unit reflects adjustments for statewide accounting and statewide payroll processing services provided by the Office of the State Controller.								
10000	General	0.00	0	(2,500)	0	0	(2,500)	
16600	Dedicated	0.00	0	(1,200)	0	0	(1,200)	
16614	Dedicated	0.00	0	(200)	0	0	(200)	
16675	Dedicated	0.00	0	(2,600)	0	0	(2,600)	
		0.00	0	(6,500)	0	0	(6,500)	

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
10.61	Salary Multiplier - Regular Employees							LAAO
The Governor recommends a 3% change in employee compensation for permanent employees to be distributed by merit.								
10000	General	0.00	20,900	0	0	0	20,900	
16600	Dedicated	0.00	8,800	0	0	0	8,800	
16614	Dedicated	0.00	2,300	0	0	0	2,300	
16675	Dedicated	0.00	21,500	0	0	0	21,500	
		0.00	53,500	0	0	0	53,500	

FY 2025 Total Maintenance

11.00	FY 2025 Total Maintenance							LAAO
10000	General	8.68	830,900	134,600	0	0	965,500	
16600	Dedicated	4.05	402,500	1,237,300	0	0	1,639,800	
16614	Dedicated	0.57	130,000	107,300	0	0	237,300	
16675	Dedicated	9.07	866,800	101,700	0	0	968,500	
34800	Federal	0.00	0	7,000,000	0	0	7,000,000	
		22.37	2,230,200	8,580,900	0	0	10,811,100	

FY 2025 Total

13.00	FY 2025 Total							LAAO
10000	General	8.68	830,900	134,600	0	0	965,500	
16600	Dedicated	4.05	402,500	1,237,300	0	0	1,639,800	
16614	Dedicated	0.57	130,000	107,300	0	0	237,300	
16675	Dedicated	9.07	866,800	101,700	0	0	968,500	
34800	Federal	0.00	0	7,000,000	0	0	7,000,000	
		22.37	2,230,200	8,580,900	0	0	10,811,100	