

		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 2024 Total Appropriation							
1.00	FY 2024 Total Appropriation						LAAA
10000	General	4.38	460,300	283,100	90,400	0	833,800
12500	Dedicated	0.40	74,200	128,200	0	0	202,400
16600	Dedicated	7.43	831,900	438,500	179,900	0	1,450,300
48270	Dedicated	29.97	3,314,300	1,835,700	630,200	0	5,780,200
		42.18	4,680,700	2,685,500	900,500	0	8,266,700
1.13	PY Executive Carry Forward						LAAA
16600	Dedicated	0.00	0	0	2,600	0	2,600
48270	Dedicated	0.00	0	0	6,300	0	6,300
		0.00	0	0	8,900	0	8,900
1.21	Account Transfers						LAAA
10000	General	0.00	(14,000)	14,000	0	0	0
16600	Dedicated	0.00	(17,000)	17,000	0	0	0
48270	Dedicated	0.00	(225,000)	201,900	23,100	0	0
		0.00	(256,000)	232,900	23,100	0	0
1.31	Transfers Between Programs						LAAA
48270	Dedicated	0.00	0	0	0	0	0
		0.00	0	0	0	0	0
1.61	Reverted Appropriation Balances						LAAA
10000	General	0.00	(37,600)	(700)	(10,200)	0	(48,500)
12500	Dedicated	0.00	(24,500)	(88,800)	0	0	(113,300)
16600	Dedicated	0.00	(234,000)	(1,000)	(24,800)	0	(259,800)
48270	Dedicated	0.00	(374,400)	(208,800)	0	0	(583,200)
		0.00	(670,500)	(299,300)	(35,000)	0	(1,004,800)

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
1.81	CY Executive Carry Forward						LAAA
	10000 General	0.00	0	0	(4,100)	0	(4,100)
	16600 Dedicated	0.00	0	0	(8,200)	0	(8,200)
	16606 Dedicated	0.00	0	0	0	0	0
	48270 Dedicated	0.00	0	0	(28,900)	0	(28,900)
		0.00	0	0	(41,200)	0	(41,200)

FY 2024 Actual Expenditures

2.00	FY 2024 Actual Expenditures						LAAA
	10000 General	4.38	408,700	296,400	76,100	0	781,200
	12500 Dedicated	0.40	49,700	39,400	0	0	89,100
	16600 Dedicated	7.43	580,900	454,500	149,500	0	1,184,900
	16606 Dedicated	0.00	0	0	0	0	0
	48270 Dedicated	29.97	2,714,900	1,828,800	630,700	0	5,174,400
		42.18	3,754,200	2,619,100	856,300	0	7,229,600

FY 2025 Original Appropriation

3.00	FY 2025 Original Appropriation						LAAA
	10000 General	3.92	444,300	491,200	0	0	935,500
OT	10000 General	0.00	0	0	97,900	0	97,900
	12500 Dedicated	0.40	75,000	128,800	0	0	203,800
	16600 Dedicated	6.28	751,700	767,800	0	0	1,519,500
OT	16600 Dedicated	0.00	0	0	143,700	0	143,700
	48270 Dedicated	21.58	2,554,000	3,185,100	0	0	5,739,100
OT	48270 Dedicated	0.00	0	0	701,800	0	701,800
		32.18	3,825,000	4,572,900	943,400	0	9,341,300

FY 2025 Total Appropriation

5.00	FY 2025 Total Appropriation						LAAA
	10000 General	3.92	444,300	491,200	0	0	935,500
OT	10000 General	0.00	0	0	97,900	0	97,900
	12500 Dedicated	0.40	75,000	128,800	0	0	203,800
	16600 Dedicated	6.28	751,700	767,800	0	0	1,519,500
OT	16600 Dedicated	0.00	0	0	143,700	0	143,700
	48270 Dedicated	21.58	2,554,000	3,185,100	0	0	5,739,100
OT	48270 Dedicated	0.00	0	0	701,800	0	701,800
		32.18	3,825,000	4,572,900	943,400	0	9,341,300

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
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).							
	10000 General	0.00	0	0	4,100	0	4,100
	16600 Dedicated	0.00	0	0	8,200	0	8,200
	48270 Dedicated	0.00	0	0	28,900	0	28,900
		0.00	0	0	41,200	0	41,200
6.31	Program Transfer - Fiscal Staff						LAAA
This decision unit reflects a one-time net-zero program transfer.							
	10000 General	0.30	27,100	0	0	0	27,100
	12500 Dedicated	1.00	75,900	0	0	0	75,900
	16600 Dedicated	1.31	107,500	0	0	0	107,500
	48270 Dedicated	1.30	117,100	0	0	0	117,100
		3.91	327,600	0	0	0	327,600
FY 2025 Estimated Expenditures							
7.00	FY 2025 Estimated Expenditures						LAAA
	10000 General	4.22	471,400	491,200	4,100	0	966,700
OT	10000 General	0.00	0	0	97,900	0	97,900
	12500 Dedicated	1.40	150,900	128,800	0	0	279,700
	16600 Dedicated	7.59	859,200	767,800	8,200	0	1,635,200
OT	16600 Dedicated	0.00	0	0	143,700	0	143,700
	48270 Dedicated	22.88	2,671,100	3,185,100	28,900	0	5,885,100
OT	48270 Dedicated	0.00	0	0	701,800	0	701,800
		36.09	4,152,600	4,572,900	984,600	0	9,710,100

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
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Base Adjustments

8.12 FTP Adjustments - Fiscal Financial Specialist LAAA

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

12500	Dedicated	0.95	0	0	0	0	0
16600	Dedicated	(0.20)	0	0	0	0	0
48270	Dedicated	(0.75)	0	0	0	0	0
		0.00	0	0	0	0	0

8.31 Program Transfer - Fiscal Staff LAAA

This decision unit reflects a net-zero program transfer from other budget units to the Business Services Program to properly adjust fiscal staff.

10000	General	0.30	27,100	0	0	0	27,100
12500	Dedicated	1.00	75,900	0	0	0	75,900
16600	Dedicated	1.31	107,500	0	0	0	107,500
48270	Dedicated	1.30	117,100	0	0	0	117,100
		3.91	327,600	0	0	0	327,600

8.41 Removal of One-Time Expenditures LAAA

This decision unit removes one-time appropriation from FY 2025.

OT	10000	General	0.00	0	0	(97,900)	0	(97,900)
OT	16600	Dedicated	0.00	0	0	(143,700)	0	(143,700)
OT	48270	Dedicated	0.00	0	0	(701,800)	0	(701,800)
			0.00	0	0	(943,400)	0	(943,400)

FY 2026 Base

9.00 FY 2026 Base LAAA

	10000	General	4.22	471,400	491,200	0	0	962,600
OT	10000	General	0.00	0	0	0	0	0
	12500	Dedicated	2.35	150,900	128,800	0	0	279,700
	16600	Dedicated	7.39	859,200	767,800	0	0	1,627,000
OT	16600	Dedicated	0.00	0	0	0	0	0
	48270	Dedicated	22.13	2,671,100	3,185,100	0	0	5,856,200
OT	48270	Dedicated	0.00	0	0	0	0	0
			36.09	4,152,600	4,572,900	0	0	8,725,500

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Program Maintenance							
10.11	Change in Health Benefit Costs						LAAA
	This decision unit reflects an increase in the employer health benefit costs based on the Milliman projection.						
	10000 General	0.00	5,500	0	0	0	5,500
	12500 Dedicated	0.00	3,100	0	0	0	3,100
	16600 Dedicated	0.00	9,600	0	0	0	9,600
	48270 Dedicated	0.00	28,800	0	0	0	28,800
		0.00	47,000	0	0	0	47,000
10.12	Change in Variable Benefit Costs						LAAA
	This decision unit reflects a change in variable benefits from an adjustment in Workers Compensation as provided by the State Insurance Fund.						
	10000 General	0.00	1,100	0	0	0	1,100
	12500 Dedicated	0.00	400	0	0	0	400
	16600 Dedicated	0.00	1,900	0	0	0	1,900
	48270 Dedicated	0.00	6,000	0	0	0	6,000
		0.00	9,400	0	0	0	9,400
10.23	Contract Inflation Adjustments						LAAA
	The Governor recommends General Fund and dedicated fund spending authority for contract and lease increases.						
	10000 General	0.00	0	3,800	0	0	3,800
	16600 Dedicated	0.00	0	4,800	0	0	4,800
	48270 Dedicated	0.00	0	23,900	0	0	23,900
		0.00	0	32,500	0	0	32,500
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	(48,600)	0	0	(48,600)
	16600 Dedicated	0.00	0	(78,100)	0	0	(78,100)
	48270 Dedicated	0.00	0	(103,500)	0	0	(103,500)
		0.00	0	(230,200)	0	0	(230,200)
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	(1,700)	0	0	(1,700)
	12500 Dedicated	0.00	0	(200)	0	0	(200)
	16600 Dedicated	0.00	0	(2,200)	0	0	(2,200)
	48270 Dedicated	0.00	0	(7,700)	0	0	(7,700)
		0.00	0	(11,800)	0	0	(11,800)

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
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	3,500	0	0	3,500
12500	Dedicated	0.00	0	300	0	0	300
16600	Dedicated	0.00	0	4,300	0	0	4,300
48270	Dedicated	0.00	0	15,200	0	0	15,200
		0.00	0	23,300	0	0	23,300
10.47	Treasurer's Fees						LAAA
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	(100)	0	0	(100)
		0.00	0	(100)	0	0	(100)
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.							
10000	General	0.00	0	13,200	0	0	13,200
16600	Dedicated	0.00	0	19,700	0	0	19,700
48270	Dedicated	0.00	0	98,800	0	0	98,800
		0.00	0	131,700	0	0	131,700
10.61	Salary Multiplier - Regular Employees						LAAA
The Governor recommends a 5% or \$1.55 per hour increase for each permanent employee with flexibility for agency heads and institution presidents to distribute funds for recruitment and retention purposes in hard-to-fill, hard-to-retain positions.							
10000	General	0.00	20,300	0	0	0	20,300
12500	Dedicated	0.00	8,100	0	0	0	8,100
16600	Dedicated	0.00	35,300	0	0	0	35,300
48270	Dedicated	0.00	109,800	0	0	0	109,800
		0.00	173,500	0	0	0	173,500
FY 2026 Total Maintenance							
11.00	FY 2026 Total Maintenance						LAAA
10000	General	4.22	498,300	461,400	0	0	959,700
OT 10000	General	0.00	0	0	0	0	0
12500	Dedicated	2.35	162,500	128,900	0	0	291,400
16600	Dedicated	7.39	906,000	716,300	0	0	1,622,300
OT 16600	Dedicated	0.00	0	0	0	0	0
48270	Dedicated	22.13	2,815,700	3,211,700	0	0	6,027,400
OT 48270	Dedicated	0.00	0	0	0	0	0
		36.09	4,382,500	4,518,300	0	0	8,900,800

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
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Line Items

12.07 Net Zero FTP and Fund Transfer LAAA

The Governor recommends a net-zero transfer of FTP and spending authority between dedicated funds to reclassify a position in the Business Services Program.

12500	Dedicated	0.00	73,000	0	0	0	73,000
16600	Dedicated	0.00	(15,400)	0	0	0	(15,400)
48270	Dedicated	0.00	(57,600)	0	0	0	(57,600)
		0.00	0	0	0	0	0

12.10 Statewide Office Security Upgrades LAAA

The Governor recommends ongoing General Fund and dedicated fund spending authority and one-time Capital Outlay to install and maintain a basic security package for the department's administrative facilities statewide.

10000	General	0.00	0	4,000	0	0	4,000
OT 10000	General	0.00	0	0	46,000	0	46,000
16600	Dedicated	0.00	0	6,000	0	0	6,000
OT 16600	Dedicated	0.00	0	0	69,000	0	69,000
48270	Dedicated	0.00	0	30,000	0	0	30,000
OT 48270	Dedicated	0.00	0	0	345,000	0	345,000
		0.00	0	40,000	460,000	0	500,000

12.12 GIS Environment Enhancements LAAA

The Governor recommends ongoing General Fund and dedicated fund spending authority and one-time Operating Expenditures for a host server, graphics processing unit and annual maintenance cost for use of Esri Geographic Information System (GIS) Software.

10000	General	0.00	0	2,200	0	0	2,200
OT 10000	General	0.00	0	4,000	0	0	4,000
16600	Dedicated	0.00	0	3,300	0	0	3,300
OT 16600	Dedicated	0.00	0	6,000	0	0	6,000
48270	Dedicated	0.00	0	16,500	0	0	16,500
OT 48270	Dedicated	0.00	0	30,000	0	0	30,000
		0.00	0	62,000	0	0	62,000

12.14 Fleet and Facilities Manager Vehicle LAAA

The Governor recommends one-time General Fund and dedicated fund spending authority for a 1/2 Ton 4X4 truck for the state-wide fleet and facilities manager.

OT 10000	General	0.00	0	0	5,400	0	5,400
OT 16600	Dedicated	0.00	0	0	8,100	0	8,100
OT 48270	Dedicated	0.00	0	0	40,700	0	40,700
		0.00	0	0	54,200	0	54,200

12.55 Repair, Replacement, or Alteration Costs LAAA

The Governor recommends one-time General Fund and dedicated fund spending authority for repair and replacement items. This includes funding for critical security and resiliency infrastructure replacement items as recommended by the Office of Information Technology Services.

OT 10000	General	0.00	0	0	83,800	0	83,800
OT 16600	Dedicated	0.00	0	0	125,500	0	125,500
OT 48270	Dedicated	0.00	0	0	627,600	0	627,600
		0.00	0	0	836,900	0	836,900

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2026 Total								
13.00	FY 2026 Total							LAAA
	10000	General	4.22	498,300	467,600	0	0	965,900
OT	10000	General	0.00	0	4,000	135,200	0	139,200
	12500	Dedicated	2.35	235,500	128,900	0	0	364,400
	16600	Dedicated	7.39	890,600	725,600	0	0	1,616,200
OT	16600	Dedicated	0.00	0	6,000	202,600	0	208,600
	48270	Dedicated	22.13	2,758,100	3,258,200	0	0	6,016,300
OT	48270	Dedicated	0.00	0	30,000	1,013,300	0	1,043,300
			36.09	4,382,500	4,620,300	1,351,100	0	10,353,900

		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 2024 Total Appropriation							
1.00	FY 2024 Total Appropriation						LAAB
	10000 General	10.64	1,194,400	724,700	77,800	20,000	2,016,900
	12500 Dedicated	1.67	140,500	319,800	0	0	460,300
	16600 Dedicated	26.06	2,725,000	3,459,300	183,800	1,000,000	7,368,100
	34800 Federal	8.17	1,386,600	5,349,000	3,000	2,915,400	9,654,000
	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
1.13	PY 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
1.21	Account Transfers						LAAB
	10000 General	0.00	0	(42,500)	0	42,500	0
	34800 Federal	0.00	0	(1,922,300)	0	1,922,300	0
		0.00	0	(1,964,800)	0	1,964,800	0
1.31	Transfers Between Programs						LAAB
	16600 Dedicated	0.00	0	(78,000)	0	0	(78,000)
		0.00	0	(78,000)	0	0	(78,000)
1.41	Receipts to Appropriation						LAAB
	10000 General	0.00	0	0	6,200	0	6,200
	16600 Dedicated	0.00	0	0	7,200	0	7,200
		0.00	0	0	13,400	0	13,400

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
1.61	Reverted Appropriation Balances							LAAB
10000	General	0.00	(205,200)	(53,700)	(13,100)	(300)	(272,300)	
12500	Dedicated	0.00	(35,800)	(283,900)	0	0	(319,700)	
16600	Dedicated	0.00	(641,900)	(794,200)	(14,100)	(1,000,000)	(2,450,200)	
34800	Federal	0.00	(351,800)	(2,575,700)	(3,000)	(1,381,000)	(4,311,500)	
48270	Dedicated	0.00	(78,400)	(44,600)	0	0	(123,000)	
49500	Dedicated	0.00	0	(9,600)	0	(20,000)	(29,600)	
		0.00	(1,313,100)	(3,761,700)	(30,200)	(2,401,300)	(7,506,300)	

FY 2024 Actual Expenditures

2.00	FY 2024 Actual Expenditures							LAAB
10000	General	10.64	989,200	692,400	112,100	62,200	1,855,900	
12500	Dedicated	1.67	104,700	35,900	0	0	140,600	
16600	Dedicated	26.06	2,083,100	2,587,100	301,300	0	4,971,500	
34800	Federal	8.17	1,034,800	851,000	0	3,456,700	5,342,500	
48270	Dedicated	3.28	280,800	35,000	0	0	315,800	
49500	Dedicated	0.00	0	10,400	0	0	10,400	
		49.82	4,492,600	4,211,800	413,400	3,518,900	12,636,700	

FY 2025 Original Appropriation

3.00	FY 2025 Original Appropriation							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
FY 2025 Total Appropriation								
5.00	FY 2025 Total Appropriation							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

Appropriation Adjustments

6.31	Program Transfer - Fiscal Staff							LAAB
This decision unit reflects a one-time net-zero program transfer.								
	10000	General	(0.30)	(27,100)	0	0	0	(27,100)
	12500	Dedicated	(1.00)	(75,900)	0	0	0	(75,900)
	16600	Dedicated	(0.05)	(4,200)	0	0	0	(4,200)
			(1.35)	(107,200)	0	0	0	(107,200)

FY 2025 Estimated Expenditures

7.00	FY 2025 Estimated Expenditures							LAAB
	10000	General	10.30	1,183,000	725,200	0	20,000	1,928,200
OT	10000	General	0.00	0	0	12,000	0	12,000
	12500	Dedicated	0.67	65,600	321,400	0	0	387,000
	16600	Dedicated	28.15	3,158,900	5,459,500	0	1,000,000	9,618,400
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
			52.08	6,295,300	11,956,300	593,600	3,955,400	22,800,600

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
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Base Adjustments

8.13 FTP and Fund Adjustments for Fund Integrity LAAB

This decision unit reflects fund adjustments for expenditures incurred as a result of the daily management of the Minerals, Navigable Waterways, and Oil & Gas.

10000	General	0.00	0	0	0	0	0
16600	Dedicated	0.00	0	0	0	0	0
		0.00	0	0	0	0	0

8.31 Program Transfer - Fiscal Staff LAAB

This decision unit reflects a net-zero program transfer from other budget units to the Business Services Program to properly adjust fiscal staff.

10000	General	(0.30)	(27,100)	0	0	0	(27,100)
12500	Dedicated	(1.00)	(75,900)	0	0	0	(75,900)
16600	Dedicated	(0.05)	(4,200)	0	0	0	(4,200)
		(1.35)	(107,200)	0	0	0	(107,200)

8.32 Program Transfer for Fund Integrity LAAB

This decision unit reflects a net-zero program transfer to adjust FTP and salary splits addressing fund integrity, and to cover costs incurred for daily management of the Minerals, Navigable Waterways, and Oil & Gas Division (MNOG).

10000	General	(0.05)	0	0	0	0	0
		(0.05)	0	0	0	0	0

8.41 Removal of One-Time Expenditures LAAB

This decision unit removes one-time appropriation from FY 2025.

OT	10000	General	0.00	0	0	(12,000)	0	(12,000)
OT	16600	Dedicated	0.00	0	0	(228,800)	0	(228,800)
OT	34800	Federal	0.00	0	0	(3,000)	0	(3,000)
OT	48270	Dedicated	0.00	0	0	(349,800)	0	(349,800)
			0.00	0	0	(593,600)	0	(593,600)

8.51 Base Reductions LAAB

This decision unit provides a base reduction for Good Neighbor Authority and Fire Protection Deficiency funds that are continuously appropriated, along with a base reduction of federal fund spending authority in the Minerals, Navigable Waters, and Oil & Gas program.

16600	Dedicated	(14.50)	(1,641,900)	(4,564,200)	0	(1,000,000)	(7,206,100)
34800	Federal	(2.50)	(373,300)	(2,223,300)	0	0	(2,596,600)
		(17.00)	(2,015,200)	(6,787,500)	0	(1,000,000)	(9,802,700)

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2026 Base								
9.00	FY 2026 Base							LAAB
	10000	General	10.25	1,183,000	725,200	0	20,000	1,928,200
OT	10000	General	0.00	0	0	0	0	0
	12500	Dedicated	0.67	65,600	321,400	0	0	387,000
	16600	Dedicated	13.65	1,517,000	895,300	0	0	2,412,300
OT	16600	Dedicated	0.00	0	0	0	0	0
	34800	Federal	7.17	1,150,200	3,125,700	0	2,915,400	7,191,300
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	0	0	0
	49500	Dedicated	0.00	0	20,000	0	20,000	40,000
			35.03	4,280,100	5,168,800	0	2,955,400	12,404,300

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Program Maintenance							
10.11	Change in Health Benefit Costs						LAAB
This decision unit reflects an increase in the employer health benefit costs based on the Milliman projection.							
10000	General	0.00	13,700	0	0	0	13,700
12500	Dedicated	0.00	900	0	0	0	900
16600	Dedicated	0.00	37,200	0	0	0	37,200
34800	Federal	0.00	12,800	0	0	0	12,800
48270	Dedicated	0.00	4,500	0	0	0	4,500
		0.00	69,100	0	0	0	69,100
10.12	Change in Variable Benefit Costs						LAAB
This decision unit reflects a change in variable benefits from an adjustment in Workers Compensation as provided by the State Insurance Fund.							
10000	General	0.00	2,300	0	0	0	2,300
12500	Dedicated	0.00	200	0	0	0	200
16600	Dedicated	0.00	6,200	0	0	0	6,200
34800	Federal	0.00	2,200	0	0	0	2,200
48270	Dedicated	0.00	800	0	0	0	800
		0.00	11,700	0	0	0	11,700
10.23	Contract Inflation Adjustments						LAAB
The Governor recommends General Fund and dedicated fund spending authority for contract and lease increases.							
10000	General	0.00	0	200	0	0	200
		0.00	0	200	0	0	200
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	(4,400)	0	0	(4,400)
12500	Dedicated	0.00	0	(2,700)	0	0	(2,700)
16600	Dedicated	0.00	0	(11,200)	0	0	(11,200)
48270	Dedicated	0.00	0	(1,300)	0	0	(1,300)
		0.00	0	(19,600)	0	0	(19,600)
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	8,600	0	0	8,600
12500	Dedicated	0.00	0	5,300	0	0	5,300
16600	Dedicated	0.00	0	22,000	0	0	22,000
48270	Dedicated	0.00	0	2,700	0	0	2,700
		0.00	0	38,600	0	0	38,600

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
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 5% or \$1.55 per hour increase for each permanent employee with flexibility for agency heads and institution presidents to distribute funds for recruitment and retention purposes in hard-to-fill, hard-to-retain positions.								
10000	General	0.00	41,200	0	0	0	41,200	
12500	Dedicated	0.00	2,900	0	0	0	2,900	
16600	Dedicated	0.00	113,300	0	0	0	113,300	
34800	Federal	0.00	41,100	0	0	0	41,100	
48270	Dedicated	0.00	14,100	0	0	0	14,100	
		0.00	212,600	0	0	0	212,600	

10.67	Compensation Schedule Changes							LAAB
The Governor recommends the salary structure adjustments as identified in the FY 2026 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 positions pay grade. Therefore, the Governor recommends additional funding to bring the identified positions pay rate up to the recommended salary structures minimum pay for each pay grade. The Governor recommends an additional 4.5% increase to fund the IT/Engineering salary structure shift that was approved for FY25 but not funded. This additional increase will help address significant recruitment and retention challenges we face in certain agencies for these professional classifications.								
10000	General	0.00	6,000	0	0	0	6,000	
		0.00	6,000	0	0	0	6,000	

FY 2026 Total Maintenance

11.00	FY 2026 Total Maintenance							LAAB
10000	General	10.25	1,246,200	729,600	0	20,000	1,995,800	
OT 10000	General	0.00	0	0	0	0	0	
12500	Dedicated	0.67	69,600	324,000	0	0	393,600	
16600	Dedicated	13.65	1,673,700	906,000	0	0	2,579,700	
OT 16600	Dedicated	0.00	0	0	0	0	0	
34800	Federal	7.17	1,206,300	3,125,700	0	2,915,400	7,247,400	
OT 34800	Federal	0.00	0	0	0	0	0	
48270	Dedicated	3.29	383,700	82,600	0	0	466,300	
OT 48270	Dedicated	0.00	0	0	0	0	0	
49500	Dedicated	0.00	0	20,000	0	20,000	40,000	
		35.03	4,579,500	5,187,900	0	2,955,400	12,722,800	

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Line Items								
12.09	Urban and Community Forestry Program Specialist							LAAB
The Governor does not recommend an urban and community forestry program specialist at this time.								
OT	12500	Dedicated	0.00	0	0	0	0	0
	34800	Federal	0.00	0	0	0	0	0
			0.00	0	0	0	0	0
12.11	Shared Stewardship Funding							LAAB
The Governor recommends General Fund to replace United States Forest Service (USFS) federal funds that expire in 2026 that were supporting the Idaho shared stewardship coordinator position.								
	10000	General	0.00	52,800	0	0	0	52,800
			0.00	52,800	0	0	0	52,800
12.55	Repair, Replacement, or Alteration Costs							LAAB
The Governor recommends one-time General Fund and dedicated fund spending authority for repair and replacement items. This includes funding for critical security and resiliency infrastructure replacement items as recommended by the Office of Information Technology Services.								
OT	10000	General	0.00	0	0	48,000	0	48,000
OT	16600	Dedicated	0.00	0	0	108,400	0	108,400
			0.00	0	0	156,400	0	156,400
FY 2026 Total								
13.00	FY 2026 Total							LAAB
	10000	General	10.25	1,299,000	729,600	0	20,000	2,048,600
OT	10000	General	0.00	0	0	48,000	0	48,000
	12500	Dedicated	0.67	69,600	324,000	0	0	393,600
OT	12500	Dedicated	0.00	0	0	0	0	0
	16600	Dedicated	13.65	1,673,700	906,000	0	0	2,579,700
OT	16600	Dedicated	0.00	0	0	108,400	0	108,400
	34800	Federal	7.17	1,206,300	3,125,700	0	2,915,400	7,247,400
OT	34800	Federal	0.00	0	0	0	0	0
	48270	Dedicated	3.29	383,700	82,600	0	0	466,300
OT	48270	Dedicated	0.00	0	0	0	0	0
	49500	Dedicated	0.00	0	20,000	0	20,000	40,000
			35.03	4,632,300	5,187,900	156,400	2,955,400	12,932,000

		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 2024 Total Appropriation							
1.00	FY 2024 Total Appropriation						LAAC
	10000 General	1.35	140,700	1,900	466,000	0	608,600
	16600 Dedicated	1.15	161,100	277,500	0	0	438,600
	48270 Dedicated	151.18	15,414,900	14,213,100	612,900	0	30,240,900
		153.68	15,716,700	14,492,500	1,078,900	0	31,288,100
1.13	PY Executive Carry Forward						LAAC
	48270 Dedicated	0.00	0	0	535,500	0	535,500
		0.00	0	0	535,500	0	535,500
1.31	Transfers Between Programs						LAAC
	48270 Dedicated	0.00	0	0	0	0	0
		0.00	0	0	0	0	0
1.41	Receipts to Appropriation						LAAC
	16600 Dedicated	0.00	0	0	3,300	0	3,300
	48270 Dedicated	0.00	0	6,100	8,600	0	14,700
		0.00	0	6,100	11,900	0	18,000
1.61	Reverted Appropriation Balances						LAAC
	10000 General	0.00	(40,100)	(1,400)	0	0	(41,500)
	16600 Dedicated	0.00	(14,000)	(153,800)	(3,300)	0	(171,100)
	48270 Dedicated	0.00	(1,729,100)	(3,654,100)	(30,500)	0	(5,413,700)
		0.00	(1,783,200)	(3,809,300)	(33,800)	0	(5,626,300)
FY 2024 Actual Expenditures							
2.00	FY 2024 Actual Expenditures						LAAC
	10000 General	1.35	100,600	500	466,000	0	567,100
	16600 Dedicated	1.15	147,100	123,700	0	0	270,800
	48270 Dedicated	151.18	13,685,800	10,565,100	1,126,500	0	25,377,400
		153.68	13,933,500	10,689,300	1,592,500	0	26,215,300

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
FY 2025 Original Appropriation								
3.00	FY 2025 Original Appropriation							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

FY 2025 Total Appropriation								
5.00	FY 2025 Total Appropriation							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

Appropriation Adjustments

6.31	Program Transfer - Fiscal Staff							LAAC
	This decision unit reflects a one-time net-zero program transfer.							
	48270	Dedicated	(1.30)	(117,100)	0	0	0	(117,100)
			(1.30)	(117,100)	0	0	0	(117,100)

6.41	FTP Adjustments							LAAC
	This decision unit reflects FTP adjustments for FY 2025.							
	48270	Dedicated	(0.06)	0	0	0	0	0
			(0.06)	0	0	0	0	0

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
FY 2025 Estimated Expenditures									
7.00	FY 2025 Estimated Expenditures								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	149.96	15,517,000	13,757,300	50,000	0	29,324,300	
OT	48270	Dedicated	0.00	0	0	662,900	0	662,900	
			152.46	15,823,700	14,037,000	4,686,900	0	34,547,600	
Base Adjustments									
8.11	FTP Adjustments								LAAC
This decision unit reflects an alignment of the agency's FTP allocation by fund.									
	48270	Dedicated	(0.06)	0	0	0	0	0	
			(0.06)	0	0	0	0	0	
8.13	FTP and Fund Adjustments for Fund Integrity								LAAC
This decision unit reflects fund adjustments for expenditures incurred as a result of the daily management of the Minerals, Navigable Waterways, and Oil & Gas.									
	48270	Dedicated	0.00	0	0	0	0	0	
			0.00	0	0	0	0	0	
8.31	Program Transfer - Fiscal Staff								LAAC
This decision unit reflects a net-zero program transfer from other budget units to the Business Services Program to properly adjust fiscal staff.									
	48270	Dedicated	(1.30)	(117,100)	0	0	0	(117,100)	
			(1.30)	(117,100)	0	0	0	(117,100)	
8.32	Program Transfer for Fund Integrity								LAAC
This decision unit reflects a net-zero program transfer to adjust FTP and salary splits addressing fund integrity, and to cover costs incurred for daily management of the Minerals, Navigable Waterways, and Oil & Gas Division (MNOG).									
	48270	Dedicated	(0.05)	0	0	0	0	0	
			(0.05)	0	0	0	0	0	
8.41	Removal of One-Time Expenditures								LAAC
This decision unit removes one-time appropriation from FY 2025.									
OT	10000	General	0.00	0	0	(3,950,000)	0	(3,950,000)	
OT	16600	Dedicated	0.00	0	0	(24,000)	0	(24,000)	
OT	48270	Dedicated	0.00	0	0	(662,900)	0	(662,900)	
			0.00	0	0	(4,636,900)	0	(4,636,900)	

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2026 Base								
9.00	FY 2026 Base							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
OT	16600	Dedicated	0.00	0	0	0	0	0
	48270	Dedicated	149.91	15,517,000	13,757,300	50,000	0	29,324,300
OT	48270	Dedicated	0.00	0	0	0	0	0
			152.41	15,823,700	14,037,000	50,000	0	29,910,700

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
Program Maintenance								
10.11	Change in Health Benefit Costs							LAAC
This decision unit reflects an increase in the employer health benefit costs based on the Milliman projection.								
10000	General	0.00	1,800	0	0	0	1,800	
16600	Dedicated	0.00	1,500	0	0	0	1,500	
48270	Dedicated	0.00	199,900	0	0	0	199,900	
		0.00	203,200	0	0	0	203,200	
10.12	Change in Variable Benefit Costs							LAAC
This decision unit reflects a change in variable benefits from an adjustment in Workers Compensation as provided by the State Insurance Fund.								
10000	General	0.00	300	0	0	0	300	
16600	Dedicated	0.00	300	0	0	0	300	
48270	Dedicated	0.00	32,300	0	0	0	32,300	
		0.00	32,900	0	0	0	32,900	
10.23	Contract Inflation Adjustments							LAAC
The Governor recommends General Fund and dedicated fund spending authority for contract and lease increases.								
16600	Dedicated	0.00	0	500	0	0	500	
48270	Dedicated	0.00	0	1,800	0	0	1,800	
		0.00	0	2,300	0	0	2,300	
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	(500)	0	0	(500)	
16600	Dedicated	0.00	0	(400)	0	0	(400)	
48270	Dedicated	0.00	0	(54,600)	0	0	(54,600)	
		0.00	0	(55,500)	0	0	(55,500)	
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	900	0	0	900	
16600	Dedicated	0.00	0	800	0	0	800	
48270	Dedicated	0.00	0	107,800	0	0	107,800	
		0.00	0	109,500	0	0	109,500	
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	(600)	0	0	(600)	
		0.00	0	(600)	0	0	(600)	

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
10.61	Salary Multiplier - Regular Employees							LAAC
	The Governor recommends a 5% or \$1.55 per hour increase for each permanent employee with flexibility for agency heads and institution presidents to distribute funds for recruitment and retention purposes in hard-to-fill, hard-to-retain positions.							
	10000 General	0.00	6,300	0	0	0	6,300	
	16600 Dedicated	0.00	6,000	0	0	0	6,000	
	48270 Dedicated	0.00	589,400	0	0	0	589,400	
		0.00	601,700	0	0	0	601,700	

10.67	Compensation Schedule Changes							LAAC
	The Governor recommends the salary structure adjustments as identified in the FY 2026 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 positions pay grade. Therefore, the Governor recommends additional funding to bring the identified positions pay rate up to the recommended salary structures minimum pay for each pay grade. The Governor recommends an additional 4.5% increase to fund the IT/Engineering salary structure shift that was approved for FY25 but not funded. This additional increase will help address significant recruitment and retention challenges we face in certain agencies for these professional classifications.							
	48270 Dedicated	0.00	32,400	0	0	0	32,400	
		0.00	32,400	0	0	0	32,400	

FY 2026 Total Maintenance

11.00	FY 2026 Total Maintenance							LAAC
	10000 General	1.35	151,600	2,300	0	0	153,900	
OT	10000 General	0.00	0	0	0	0	0	
	16600 Dedicated	1.15	171,300	278,700	0	0	450,000	
OT	16600 Dedicated	0.00	0	0	0	0	0	
	48270 Dedicated	149.91	16,371,000	13,811,700	50,000	0	30,232,700	
OT	48270 Dedicated	0.00	0	0	0	0	0	
		152.41	16,693,900	14,092,700	50,000	0	30,836,600	

Line Items

12.16	LAO Fund Integrity							LAAC
	The Governor recommends a net-zero transfer to adjust FTP and salary splits to address fund integrity, and to cover costs incurred for daily management of the Minerals, Navigable Waterways, and Oil & Gas Division (MNOG).							
	48270 Dedicated	0.00	(35,600)	0	0	0	(35,600)	
		0.00	(35,600)	0	0	0	(35,600)	

12.55	Repair, Replacement, or Alteration Costs							LAAC
	The Governor recommends one-time General Fund and dedicated fund spending authority for repair and replacement items. This includes funding for critical security and resiliency infrastructure replacement items as recommended by the Office of Information Technology Services.							
OT	48270 Dedicated	0.00	0	0	776,900	0	776,900	
		0.00	0	0	776,900	0	776,900	

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2026 Total								
13.00	FY 2026 Total							LAAC
	10000	General	1.35	151,600	2,300	0	0	153,900
OT	10000	General	0.00	0	0	0	0	0
	16600	Dedicated	1.15	171,300	278,700	0	0	450,000
OT	16600	Dedicated	0.00	0	0	0	0	0
	48270	Dedicated	149.91	16,335,400	13,811,700	50,000	0	30,197,100
OT	48270	Dedicated	0.00	0	0	776,900	0	776,900
			152.41	16,658,300	14,092,700	826,900	0	31,577,900

		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							LAAD
FY 2024 Total Appropriation								
1.00	FY 2024 Total Appropriation							LAAD
	10000 General	42.83	4,673,700	463,800	902,900	1,330,800	7,371,200	
	16600 Dedicated	40.73	4,848,000	529,500	593,400	873,000	6,843,900	
	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	
1.13	PY 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	
1.21	Account Transfers							LAAD
	16600 Dedicated	0.00	(485,000)	407,000	78,000	0	0	
		0.00	(485,000)	407,000	78,000	0	0	
1.31	Transfers Between Programs							LAAD
	16600 Dedicated	0.00	0	78,000	0	0	78,000	
		0.00	0	78,000	0	0	78,000	
1.41	Receipts to Appropriation							LAAD
	16600 Dedicated	0.00	0	0	16,000	0	16,000	
		0.00	0	0	16,000	0	16,000	
1.61	Reverted Appropriation Balances							LAAD
	10000 General	0.00	(631,000)	(64,800)	(35,000)	0	(730,800)	
	16600 Dedicated	0.00	(1,310,700)	(45,100)	(300)	0	(1,356,100)	
	34800 Federal	0.00	(198,700)	(804,200)	0	(218,400)	(1,221,300)	
		0.00	(2,140,400)	(914,100)	(35,300)	(218,400)	(3,308,200)	

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
1.81	CY Executive Carry Forward							LAAD
	10000 General	0.00	0	0	(44,100)	0	(44,100)	
	16600 Dedicated	0.00	0	0	(351,600)	0	(351,600)	
	16672 Dedicated	0.00	0	0	0	0	0	
		0.00	0	0	(395,700)	0	(395,700)	

FY 2024 Actual Expenditures

2.00	FY 2024 Actual Expenditures							LAAD
	10000 General	42.83	4,042,700	1,148,700	1,067,400	1,330,800	7,589,600	
	16600 Dedicated	40.73	3,052,300	969,400	1,949,400	873,000	6,844,100	
	16672 Dedicated	0.00	0	0	0	0	0	
	34800 Federal	1.66	599,100	500,800	0	231,600	1,331,500	
	48270 Dedicated	0.00	0	0	0	3,100	3,100	
		85.22	7,694,100	2,618,900	3,016,800	2,438,500	15,768,300	

FY 2025 Original Appropriation

3.00	FY 2025 Original Appropriation							LAAD
	10000 General	42.92	4,723,000	618,200	0	1,594,100	6,935,300	
OT	10000 General	0.00	1,000,000	0	475,000	468,200	1,943,200	
	16600 Dedicated	41.05	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	1.83	812,900	1,305,000	0	450,000	2,567,900	
	48270 Dedicated	0.00	0	0	0	57,500	57,500	
		85.80	11,442,600	2,604,500	1,108,000	3,442,800	18,597,900	

Appropriation Adjustment

4.71	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 4.81.							
OT	10000 General	0.00	0	0	0	(60,000,000)	(60,000,000)	
		0.00	0	0	0	(60,000,000)	(60,000,000)	
4.81	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	60,000,000	60,000,000	
		0.00	0	0	0	60,000,000	60,000,000	

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
FY 2025 Total Appropriation								
5.00	FY 2025 Total Appropriation							LAAD
	10000	General	42.92	4,723,000	618,200	0	1,594,100	6,935,300
OT	10000	General	0.00	1,000,000	0	475,000	468,200	1,943,200
	16600	Dedicated	41.05	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	1.83	812,900	1,305,000	0	450,000	2,567,900
	48270	Dedicated	0.00	0	0	0	57,500	57,500
			85.80	11,442,600	2,604,500	1,108,000	3,442,800	18,597,900

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).								
	10000	General	0.00	0	0	44,100	0	44,100
	16600	Dedicated	0.00	0	0	351,600	0	351,600
			0.00	0	0	395,700	0	395,700

6.31	Program Transfer - Fiscal Staff							LAAD
This decision unit reflects a one-time net-zero program transfer.								
	16600	Dedicated	(1.26)	(103,300)	0	0	0	(103,300)
			(1.26)	(103,300)	0	0	0	(103,300)

6.41	FTP Adjustments							LAAD
This decision unit reflects FTP adjustments for FY 2025.								
	10000	General	(0.03)	0	0	0	0	0
	16600	Dedicated	0.09	0	0	0	0	0
			0.06	0	0	0	0	0

FY 2025 Estimated Expenditures

7.00	FY 2025 Estimated Expenditures							LAAD
	10000	General	42.89	4,723,000	618,200	44,100	1,594,100	6,979,400
OT	10000	General	0.00	1,000,000	0	475,000	468,200	1,943,200
	16600	Dedicated	39.88	4,803,400	681,300	351,600	873,000	6,709,300
OT	16600	Dedicated	0.00	0	0	633,000	0	633,000
	34800	Federal	1.83	812,900	1,305,000	0	450,000	2,567,900
	48270	Dedicated	0.00	0	0	0	57,500	57,500
			84.60	11,339,300	2,604,500	1,503,700	3,442,800	18,890,300

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Base Adjustments								
8.11	FTP Adjustments							LAAD
This decision unit reflects an alignment of the agency's FTP allocation by fund.								
	10000	General	(0.03)	0	0	0	0	0
	16600	Dedicated	0.09	0	0	0	0	0
			0.06	0	0	0	0	0
8.13	FTP and Fund Adjustments for Fund Integrity							LAAD
This decision unit reflects fund adjustments for expenditures incurred as a result of the daily management of the Minerals, Navigable Waterways, and Oil & Gas.								
	10000	General	0.00	0	0	0	0	0
	16600	Dedicated	0.00	0	0	0	0	0
			0.00	0	0	0	0	0
8.31	Program Transfer - Fiscal Staff							LAAD
This decision unit reflects a net-zero program transfer from other budget units to the Business Services Program to properly adjust fiscal staff.								
	16600	Dedicated	(1.26)	(103,300)	0	0	0	(103,300)
			(1.26)	(103,300)	0	0	0	(103,300)
8.41	Removal of One-Time Expenditures							LAAD
This decision unit removes one-time appropriation from FY 2025.								
OT	10000	General	0.00	(1,000,000)	0	(475,000)	(468,200)	(1,943,200)
OT	16600	Dedicated	0.00	0	0	(633,000)	0	(633,000)
			0.00	(1,000,000)	0	(1,108,000)	(468,200)	(2,576,200)
FY 2026 Base								
9.00	FY 2026 Base							LAAD
	10000	General	42.89	4,723,000	618,200	0	1,594,100	6,935,300
OT	10000	General	0.00	0	0	0	0	0
	16600	Dedicated	39.88	4,803,400	681,300	0	873,000	6,357,700
OT	16600	Dedicated	0.00	0	0	0	0	0
	34800	Federal	1.83	812,900	1,305,000	0	450,000	2,567,900
	48270	Dedicated	0.00	0	0	0	57,500	57,500
			84.60	10,339,300	2,604,500	0	2,974,600	15,918,400

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Program Maintenance							
10.11	Change in Health Benefit Costs						LAAD
This decision unit reflects an increase in the employer health benefit costs based on the Milliman projection.							
10000	General	0.00	60,200	0	0	0	60,200
16600	Dedicated	0.00	57,300	0	0	0	57,300
34800	Federal	0.00	2,600	0	0	0	2,600
		0.00	120,100	0	0	0	120,100
10.12	Change in Variable Benefit Costs						LAAD
This decision unit reflects a change in variable benefits from an adjustment in Workers Compensation as provided by the State Insurance Fund.							
10000	General	0.00	8,300	0	0	0	8,300
16600	Dedicated	0.00	7,300	0	0	0	7,300
34800	Federal	0.00	400	0	0	0	400
		0.00	16,000	0	0	0	16,000
10.23	Contract Inflation Adjustments						LAAD
The Governor recommends General Fund and dedicated fund spending authority for contract and lease increases.							
10000	General	0.00	0	300	0	0	300
16600	Dedicated	0.00	0	300	0	0	300
		0.00	0	600	0	0	600
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	(16,500)	0	0	(16,500)
16600	Dedicated	0.00	0	(15,800)	0	0	(15,800)
		0.00	0	(32,300)	0	0	(32,300)
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	32,600	0	0	32,600
16600	Dedicated	0.00	0	31,300	0	0	31,300
		0.00	0	63,900	0	0	63,900
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	(200)	0	0	(200)
		0.00	0	(300)	0	0	(300)

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
10.61	Salary Multiplier - Regular Employees							LAAD
The Governor recommends a 5% or \$1.55 per hour increase for each permanent employee with flexibility for agency heads and institution presidents to distribute funds for recruitment and retention purposes in hard-to-fill, hard-to-retain positions.								
	10000 General	0.00	151,300	0	0	0	151,300	
	16600 Dedicated	0.00	133,200	0	0	0	133,200	
	34800 Federal	0.00	7,300	0	0	0	7,300	
		0.00	291,800	0	0	0	291,800	

10.67	Compensation Schedule Changes							LAAD
The Governor recommends the salary structure adjustments as identified in the FY 2026 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 positions pay grade. Therefore, the Governor recommends additional funding to bring the identified positions pay rate up to the recommended salary structures minimum pay for each pay grade. The Governor recommends an additional 4.5% increase to fund the IT/Engineering salary structure shift that was approved for FY25 but not funded. This additional increase will help address significant recruitment and retention challenges we face in certain agencies for these professional classifications.								
	10000 General	0.00	2,100	0	0	0	2,100	
		0.00	2,100	0	0	0	2,100	

FY 2026 Total Maintenance

11.00	FY 2026 Total Maintenance							LAAD
	10000 General	42.89	4,944,900	634,500	0	1,594,100	7,173,500	
OT	10000 General	0.00	0	0	0	0	0	
	16600 Dedicated	39.88	5,001,200	696,900	0	873,000	6,571,100	
OT	16600 Dedicated	0.00	0	0	0	0	0	
	34800 Federal	1.83	823,200	1,305,000	0	450,000	2,578,200	
	48270 Dedicated	0.00	0	0	0	57,500	57,500	
		84.60	10,769,300	2,636,400	0	2,974,600	16,380,300	

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Line Items								
12.01	Fire Emergency Support Program Manager							LAAD
The Governor recommends 1.0 FTP, ongoing General Fund and dedicated fund spending authority, and one-time Capital Outlay for a program manager position.								
	10000	General	0.50	54,300	8,000	0	0	62,300
OT	10000	General	0.00	0	0	2,200	0	2,200
	16600	Dedicated	0.50	54,400	8,000	0	0	62,400
OT	16600	Dedicated	0.00	0	1,000	56,500	0	57,500
			1.00	108,700	17,000	58,700	0	184,400
12.02	Fire Aviation Section Manager							LAAD
The Governor recommends 1.0 FTP, ongoing General Fund and dedicated fund spending authority, and one-time Capital Outlay for a new aviation lands section manager position.								
	10000	General	0.50	60,200	8,000	0	0	68,200
OT	10000	General	0.00	0	0	2,300	0	2,300
	16600	Dedicated	0.50	60,200	8,000	0	0	68,200
OT	16600	Dedicated	0.00	0	1,000	56,400	0	57,400
			1.00	120,400	17,000	58,700	0	196,100
12.03	Statewide Fire Assessment Program Manager							LAAD
The Governor recommends 1.0 FTP, ongoing dedicated fund spending authority, and one-time Capital Outlay for a fire assessment program manager position.								
	16600	Dedicated	1.00	108,700	21,000	0	0	129,700
OT	16600	Dedicated	0.00	0	1,000	65,900	0	66,900
			1.00	108,700	22,000	65,900	0	196,600
12.04	Fire Detection Cameras							LAAD
The Governor recommends ongoing General Fund and dedicated fund spending authority and one-time Operating Expenditures and Capital Outlay to purchase and install 15 mountain top fire detection cameras.								
	10000	General	0.00	0	121,000	0	0	121,000
OT	10000	General	0.00	0	43,000	65,000	0	108,000
	16600	Dedicated	0.00	0	121,000	0	0	121,000
OT	16600	Dedicated	0.00	0	43,000	65,000	0	108,000
			0.00	0	328,000	130,000	0	458,000
12.05	Fire Equipment							LAAD
The Governor recommends ongoing dedicated fund spending authority and one-time Operating Expenditures and Capital Outlay for fire equipment that includes a radio communications network and vehicles.								
	16600	Dedicated	0.00	0	126,000	0	0	126,000
OT	16600	Dedicated	0.00	0	41,000	562,800	0	603,800
			0.00	0	167,000	562,800	0	729,800

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
12.06	Assistant Fire Warden - Ponderosa Area								LAAD
	The Governor does not recommend a new assistant fire warden at this time.								
	10000	General	0.00	0	0	0	0	0	
OT	10000	General	0.00	0	0	0	0	0	
	16600	Dedicated	0.00	0	0	0	0	0	
OT	16600	Dedicated	0.00	0	0	0	0	0	
			0.00	0	0	0	0	0	0
12.08	Fire Burn Permit Replacement								LAAD
	The Governor recommends ongoing General Fund and one-time Operating Expenditures to replace the statewide burn permit system.								
	10000	General	0.00	0	20,000	0	0	20,000	
OT	10000	General	0.00	0	100,000	0	0	100,000	
			0.00	0	120,000	0	0	120,000	
12.15	Timber Protective Association Assessment Funding								LAAD
	The Governor recommends dedicated fund spending authority for the Timber Protective Association (TPA) assessments that have exceeded the annual appropriation. Additional funds are needed to cover the actual assessments.								
	16600	Dedicated	0.00	0	0	0	83,500	83,500	
			0.00	0	0	0	83,500	83,500	
12.17	Timber Protective Association Adjustments - CEC and Inflation								LAAD
	The Governor recommends General Fund for a 5% CEC and inflationary budget adjustments for the Clearwater Pottlatch Timber Protective Association (CPTPA) and the Southern Idaho Timber Protective Association (SITPA) for FY 2026.								
	10000	General	0.00	0	0	0	66,800	66,800	
			0.00	0	0	0	66,800	66,800	
12.55	Repair, Replacement, or Alteration Costs								LAAD
	The Governor recommends one-time General Fund and dedicated fund spending authority for repair and replacement items. This includes funding for critical security and resiliency infrastructure replacement items as recommended by the Office of Information Technology Services.								
OT	16600	Dedicated	0.00	0	0	904,400	0	904,400	
			0.00	0	0	904,400	0	904,400	
12.81	Fire Suppression Deficiency Fund								LAAD
	The Governor recommends a one-time General Fund transfer to backfill the Fire Suppression Deficiency Fund. This amount is based on the five year average for fire suppression costs and is intended to maintain a stable fire fund for future management and planning. The Governor intends to make an annual transfer of at least this amount to fully address the ongoing need.								
OT	10000	General	0.00	0	0	0	40,000,000	40,000,000	
			0.00	0	0	0	40,000,000	40,000,000	
12.82	Satellite Fire Detection and Mapping								LAAD
	The Governor recommends one-time General Fund for a year of satellite fire detection services.								
OT	10000	General	0.00	0	150,000	0	0	150,000	
			0.00	0	150,000	0	0	150,000	

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
12.83	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.									
	10000	General	0.00	1,000,000	0	0	0	1,000,000	
			0.00	1,000,000	0	0	0	1,000,000	
12.89	Cash Transfer								LAAD
This decision unit is a revenue adjustment for the cash transfer from the General Fund to the Fire Suppression Deficiency Fund in DU 12.81.									
OT	10000	General	0.00	0	0	0	(40,000,000)	(40,000,000)	
			0.00	0	0	0	(40,000,000)	(40,000,000)	
FY 2026 Total									
13.00	FY 2026 Total								LAAD
	10000	General	43.89	6,059,400	791,500	0	1,660,900	8,511,800	
OT	10000	General	0.00	0	293,000	69,500	0	362,500	
	16600	Dedicated	41.88	5,224,500	980,900	0	956,500	7,161,900	
OT	16600	Dedicated	0.00	0	87,000	1,711,000	0	1,798,000	
	34800	Federal	1.83	823,200	1,305,000	0	450,000	2,578,200	
	48270	Dedicated	0.00	0	0	0	57,500	57,500	
			87.60	12,107,100	3,457,400	1,780,500	3,124,900	20,469,900	

		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 2024 Total Appropriation							
1.00	FY 2024 Total Appropriation						LAAF
16600	Dedicated	2.00	246,400	57,200	1,500	0	305,100
		2.00	246,400	57,200	1,500	0	305,100
1.61	Reverted Appropriation Balances						LAAF
16600	Dedicated	0.00	(34,400)	(41,500)	(1,500)	0	(77,400)
		0.00	(34,400)	(41,500)	(1,500)	0	(77,400)
FY 2024 Actual Expenditures							
2.00	FY 2024 Actual Expenditures						LAAF
16600	Dedicated	2.00	212,000	15,700	0	0	227,700
		2.00	212,000	15,700	0	0	227,700
FY 2025 Original Appropriation							
3.00	FY 2025 Original Appropriation						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
FY 2025 Total Appropriation							
5.00	FY 2025 Total Appropriation						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
FY 2025 Estimated Expenditures							
7.00	FY 2025 Estimated Expenditures						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
Base Adjustments								
8.41	Removal of One-Time Expenditures							LAAF
This decision unit removes one-time appropriation from FY 2025.								
OT	16600	Dedicated	0.00	0	0	(36,300)	0	(36,300)
			0.00	0	0	(36,300)	0	(36,300)
FY 2026 Base								
9.00	FY 2026 Base							LAAF
	16600	Dedicated	2.00	250,300	57,300	0	0	307,600
OT	16600	Dedicated	0.00	0	0	0	0	0
			2.00	250,300	57,300	0	0	307,600
Program Maintenance								
10.11	Change in Health Benefit Costs							LAAF
This decision unit reflects an increase in the employer health benefit costs based on the Milliman projection.								
	16600	Dedicated	0.00	2,600	0	0	0	2,600
			0.00	2,600	0	0	0	2,600
10.12	Change in Variable Benefit Costs							LAAF
This decision unit reflects a change in variable benefits from an adjustment in Workers Compensation as provided by the State Insurance Fund.								
	16600	Dedicated	0.00	500	0	0	0	500
			0.00	500	0	0	0	500
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	1,400	0	0	1,400
			0.00	0	1,400	0	0	1,400
10.61	Salary Multiplier - Regular Employees							LAAF
The Governor recommends a 5% or \$1.55 per hour increase for each permanent employee with flexibility for agency heads and institution presidents to distribute funds for recruitment and retention purposes in hard-to-fill, hard-to-retain positions.								
	16600	Dedicated	0.00	9,700	0	0	0	9,700
			0.00	9,700	0	0	0	9,700

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2026 Total Maintenance								
11.00	FY 2026 Total Maintenance							LAAF
	16600	Dedicated	2.00	263,100	58,000	0	0	321,100
OT	16600	Dedicated	0.00	0	0	0	0	0
			2.00	263,100	58,000	0	0	321,100
FY 2026 Total								
13.00	FY 2026 Total							LAAF
	16600	Dedicated	2.00	263,100	58,000	0	0	321,100
OT	16600	Dedicated	0.00	0	0	0	0	0
			2.00	263,100	58,000	0	0	321,100

		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 2024 Total Appropriation							
1.00	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 Actual Expenditures							
2.00	FY 2024 Actual Expenditures						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 Original Appropriation							
3.00	FY 2025 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 2025 Total Appropriation							
5.00	FY 2025 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 2025 Estimated Expenditures							
7.00	FY 2025 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
Base Adjustments							
8.51	Base Reductions						LAAH
	This decision unit provides a base reduction for Good Neighbor Authority and Fire Protection Deficiency funds that are continuously appropriated, along with a base reduction of federal fund spending authority in the Minerals, Navigable Waters, and Oil & Gas program.						
	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 2026 Base								
9.00	FY 2026 Base							LAAH
	16800 Dedicated	0.00	0	0	0	0	0	
		0.00	0	0	0	0	0	
FY 2026 Total Maintenance								
11.00	FY 2026 Total Maintenance							LAAH
	16800 Dedicated	0.00	0	0	0	0	0	
		0.00	0	0	0	0	0	
FY 2026 Total								
13.00	FY 2026 Total							LAAH
	16800 Dedicated	0.00	0	0	0	0	0	
		0.00	0	0	0	0	0	

		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						LAO
FY 2024 Total Appropriation							
1.00	FY 2024 Total Appropriation						LAO
	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
1.13	PY Executive Carry Forward						LAO
	16675 Dedicated	0.00	0	0	3,000	0	3,000
		0.00	0	0	3,000	0	3,000
1.61	Reverted Appropriation Balances						LAO
	10000 General	0.00	(43,800)	(28,400)	0	0	(72,200)
	16600 Dedicated	0.00	(47,600)	(1,173,400)	0	0	(1,221,000)
	16614 Dedicated	0.00	(34,600)	(78,200)	0	0	(112,800)
	16675 Dedicated	0.00	(35,400)	(15,600)	0	0	(51,000)
	34800 Federal	0.00	0	(7,000,000)	0	0	(7,000,000)
		0.00	(161,400)	(8,295,600)	0	0	(8,457,000)
FY 2024 Actual Expenditures							
2.00	FY 2024 Actual Expenditures						LAO
	10000 General	8.68	773,600	105,900	0	0	879,500
	16600 Dedicated	4.05	349,500	93,400	0	0	442,900
	16614 Dedicated	0.57	93,600	8,700	0	0	102,300
	16675 Dedicated	9.07	817,600	75,300	3,000	0	895,900
	34800 Federal	0.00	0	0	0	0	0
		22.37	2,034,300	283,300	3,000	0	2,320,600

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2025 Original Appropriation							
3.00	FY 2025 Original Appropriation						LAAO
10000	General	8.68	830,900	134,600	0	0	965,500
16600	Dedicated	4.05	464,500	1,237,300	0	0	1,701,800
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	2,292,200	8,580,900	0	0	10,873,100

FY 2025 Total Appropriation							
5.00	FY 2025 Total Appropriation						LAAO
10000	General	8.68	830,900	134,600	0	0	965,500
16600	Dedicated	4.05	464,500	1,237,300	0	0	1,701,800
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	2,292,200	8,580,900	0	0	10,873,100

FY 2025 Estimated Expenditures							
7.00	FY 2025 Estimated Expenditures						LAAO
10000	General	8.68	830,900	134,600	0	0	965,500
16600	Dedicated	4.05	464,500	1,237,300	0	0	1,701,800
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	2,292,200	8,580,900	0	0	10,873,100

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
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Base Adjustments

8.13 FTP and Fund Adjustments for Fund Integrity LAAO

This decision unit reflects fund adjustments for expenditures incurred as a result of the daily management of the Minerals, Navigable Waterways, and Oil & Gas.

10000	General	0.05	0	0	0	0	0
16600	Dedicated	(1.18)	0	0	0	0	0
16614	Dedicated	0.25	0	0	0	0	0
16675	Dedicated	0.88	0	0	0	0	0
		0.00	0	0	0	0	0

8.32 Program Transfer for Fund Integrity LAAO

This decision unit reflects a net-zero program transfer to adjust FTP and salary splits addressing fund integrity, and to cover costs incurred for daily management of the Minerals, Navigable Waterways, and Oil & Gas Division (MNOG).

10000	General	0.00	0	0	0	0	0
16600	Dedicated	0.05	0	0	0	0	0
16614	Dedicated	0.06	0	0	0	0	0
16675	Dedicated	(0.01)	0	0	0	0	0
		0.10	0	0	0	0	0

8.51 Base Reductions LAAO

This decision unit provides a base reduction for Good Neighbor Authority and Fire Protection Deficiency funds that are continuously appropriated, along with a base reduction of federal fund spending authority in the Minerals, Navigable Waters, and Oil & Gas program.

34800	Federal	0.00	0	(4,500,000)	0	0	(4,500,000)
		0.00	0	(4,500,000)	0	0	(4,500,000)

FY 2026 Base

9.00 FY 2026 Base LAAO

10000	General	8.73	830,900	134,600	0	0	965,500
16600	Dedicated	2.92	464,500	1,237,300	0	0	1,701,800
16614	Dedicated	0.88	130,000	107,300	0	0	237,300
16675	Dedicated	9.94	866,800	101,700	0	0	968,500
34800	Federal	0.00	0	2,500,000	0	0	2,500,000
		22.47	2,292,200	4,080,900	0	0	6,373,100

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Program Maintenance							
10.11	Change in Health Benefit Costs						LAAO
This decision unit reflects an increase in the employer health benefit costs based on the Milliman projection.							
10000	General	0.00	11,300	0	0	0	11,300
16600	Dedicated	0.00	3,500	0	0	0	3,500
16614	Dedicated	0.00	1,100	0	0	0	1,100
16675	Dedicated	0.00	12,900	0	0	0	12,900
		0.00	28,800	0	0	0	28,800
10.12	Change in Variable Benefit Costs						LAAO
This decision unit reflects a change in variable benefits from an adjustment in Workers Compensation as provided by the State Insurance Fund.							
10000	General	0.00	1,900	0	0	0	1,900
16600	Dedicated	0.00	600	0	0	0	600
16614	Dedicated	0.00	300	0	0	0	300
16675	Dedicated	0.00	2,200	0	0	0	2,200
		0.00	5,000	0	0	0	5,000
10.23	Contract Inflation Adjustments						LAAO
The Governor recommends General Fund and dedicated fund spending authority for contract and lease increases.							
10000	General	0.00	0	300	0	0	300
16600	Dedicated	0.00	0	200	0	0	200
16614	Dedicated	0.00	0	200	0	0	200
16675	Dedicated	0.00	0	300	0	0	300
		0.00	0	1,000	0	0	1,000
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	(3,100)	0	0	(3,100)
16600	Dedicated	0.00	0	(1,600)	0	0	(1,600)
16614	Dedicated	0.00	0	(300)	0	0	(300)
16675	Dedicated	0.00	0	(3,400)	0	0	(3,400)
		0.00	0	(8,400)	0	0	(8,400)
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	6,000	0	0	6,000
16600	Dedicated	0.00	0	3,200	0	0	3,200
16614	Dedicated	0.00	0	600	0	0	600
16675	Dedicated	0.00	0	6,600	0	0	6,600
		0.00	0	16,400	0	0	16,400

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
10.61	Salary Multiplier - Regular Employees						
The Governor recommends a 5% or \$1.55 per hour increase for each permanent employee with flexibility for agency heads and institution presidents to distribute funds for recruitment and retention purposes in hard-to-fill, hard-to-retain positions.							
	10000 General	0.00	35,300	0	0	0	35,300
	16600 Dedicated	0.00	10,800	0	0	0	10,800
	16614 Dedicated	0.00	5,100	0	0	0	5,100
	16675 Dedicated	0.00	39,800	0	0	0	39,800
		0.00	91,000	0	0	0	91,000

LAAO

10.67	Compensation Schedule Changes						
The Governor recommends the salary structure adjustments as identified in the FY 2026 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 positions pay grade. Therefore, the Governor recommends additional funding to bring the identified positions pay rate up to the recommended salary structures minimum pay for each pay grade. The Governor recommends an additional 4.5% increase to fund the IT/Engineering salary structure shift that was approved for FY25 but not funded. This additional increase will help address significant recruitment and retention challenges we face in certain agencies for these professional classifications.							
	16675 Dedicated	0.00	6,000	0	0	0	6,000
		0.00	6,000	0	0	0	6,000

LAAO

FY 2026 Total Maintenance

11.00	FY 2026 Total Maintenance						
	10000 General	8.73	879,400	137,800	0	0	1,017,200
	16600 Dedicated	2.92	479,400	1,239,100	0	0	1,718,500
	16614 Dedicated	0.88	136,500	107,800	0	0	244,300
	16675 Dedicated	9.94	927,700	105,200	0	0	1,032,900
	34800 Federal	0.00	0	2,500,000	0	0	2,500,000
		22.47	2,423,000	4,089,900	0	0	6,512,900

LAAO

Line Items

12.13	Navigable Waters - Boat and Trailer						
The Governor recommends one-time dedicated fund spending authority for a boat and boat trailer for Southern Idaho operations to conduct inspections and perform navigable waters-related field work.							
OT	16675 Dedicated	0.00	0	0	80,000	0	80,000
		0.00	0	0	80,000	0	80,000

LAAO

12.16	LAOA Fund Integrity						
The Governor recommends a net-zero transfer to adjust FTP and salary splits to address fund integrity, and to cover costs incurred for daily management of the Minerals, Navigable Waterways, and Oil & Gas Division (MNOG).							
	10000 General	0.00	0	0	0	0	0
	16600 Dedicated	0.00	(70,800)	(337,300)	0	0	(408,100)
	16614 Dedicated	0.00	28,900	0	0	0	28,900
	16675 Dedicated	0.00	77,500	337,300	0	0	414,800
		0.00	35,600	0	0	0	35,600

LAAO

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2026 Total							
13.00	FY 2026 Total						LAO
10000	General	8.73	879,400	137,800	0	0	1,017,200
16600	Dedicated	2.92	408,600	901,800	0	0	1,310,400
16614	Dedicated	0.88	165,400	107,800	0	0	273,200
16675	Dedicated	9.94	1,005,200	442,500	0	0	1,447,700
OT 16675	Dedicated	0.00	0	0	80,000	0	80,000
34800	Federal	0.00	0	2,500,000	0	0	2,500,000
		22.47	2,458,600	4,089,900	80,000	0	6,628,500