

STATE BOARD OF LAND COMMISSIONERS

September 16, 2025

Regular Agenda

Subject

Fiscal Year 2027 Idaho Department of Lands (Department) Budget Request

Question Presented

Shall the Land Board approve the Department's FY2027 budget request as submitted to Division of Financial Management (DFM) and Legislative Services Office (LSO) on Friday, August 29, 2025?

Discussion

The budget was developed in accordance with guidelines provided by DFM that prescribe a 1% change in employee compensation (CEC), 25% estimated variable benefit rate, and \$17,770 health benefit per full-time employee for the agency. The request does not include new FTP, bringing the agency's total FTPs to 334.93.

On August 19, 2025, the State Board of Land Commissioners (Land Board) approved the Department's FY2027 enhancement decision units (Attachment 1). The Department's budget submittal included the following revision to enhancement requests:

Line item 5 Original request was a fund shift from Earnings Reserve dedicated funds to Navigable Waterways dedicated funds for \$147,500 (net zero transfer); revised request is for \$147,200 (net zero transfer).

With the revision noted above and outlined in Attachment 2, the Department's FY2027 total budget request by funding source is as follows:

FUND TYPE	AMOUNT
General Fund	\$12,068,200
Earnings Reserve Fund	\$38,722,400
Federal Funds	\$12,353,800
Other Dedicated Funds	\$17,118,200
TOTAL REQUEST	\$80,262,600

The FY2027 budget request reflects the following increases compared to the FY2026 original ongoing appropriation:

FUND TYPE	\$ CHANGE	% CHANGE
General Fund	\$16,600	.14%
Earnings Reserve Fund	\$72,000	.20%
Federal Funds	\$0	.00%
Other Dedicated Funds	\$372,200	2.35%
TOTAL	\$460,800	.60%

Recommendation

Approve the Department's FY2027 budget request as submitted to Division of Financial Management and Legislative Services Office on Friday, August 29, 2025.

Attachments

1. Approved Board Memo—August 19, 2025
2. Revised FY2027 Budget Enhancements

STATE BOARD OF LAND COMMISSIONERS

August 19, 2025

Regular Agenda

Subject

Fiscal Year 2027 Department of Lands Budget Enhancements

Question Presented

Shall the Land Board direct the Department to include the enhancement requests as outlined in Attachment 1 in the Fiscal Year 2027 budget proposal due on August 29, 2025?

Background

The Idaho Department of Lands (Department) is requesting concurrence on the proposed FY2027 Enhancement Decision Units. Pursuant to Idaho Code § 67-3502, agencies must submit their budget request to the Division of Financial Management (DFM) and the Legislative Services Office by August 29, 2025. The State Board of Land Commissioners' (Land Board) briefing and meeting schedules prevent the Department from having the budget request ready for the August meeting. The complete budget will be presented for Land Board approval at its September meeting.

Discussion

Prior to meeting with DFM, the Department's proposed budget included enhancements of \$1.9 million in general funds. These included 3 FTP and \$1.25 million for fire radio equipment. After discussing these proposed enhancements with DFM, the Department revised the budget and removed all proposed general fund decision units.

The Department is asking for consideration of the attached decision units. The proposed decision units align with the strategic goals that are detailed in the Department's strategic plan document. The strategic plan is organized around four foundational Department-wide goals: (1) Financial Stewardship—Maximize returns through prudent management of resources and funds, (2) Customer Focus—Exemplary professional service to all customers, (3) People—A well-trained high performing workforce, and (4) Process—Effective policies, procedures, and systems to drive informed decision making. Additionally, the Department has outlined six future-proofing goals to include: (1) Classification & Compensation, (2) Office Facilities, (3) Seasonal Housing Facilities, (4) Fire Program Modernization, (5) Fund Integrity, and (6) Policy & Procedures.

The Department is developing a budget submission for FY2027 that will advance efforts to meet these Department goals. In Attachment 1, the Department's proposed enhancements are listed in order of priority.

The enhancements in the Department's budget request reflect the following increases over the FY2026 ongoing appropriation:

Increase from FY2026 Base Budget

Fund Type	All Ongoing <u>and</u> One-Time Requests Total	All Ongoing Requests Total
General Fund	\$16,600 (.14%)	\$16,600 (.14%)
Earnings Reserve Fund	\$71,700 (.19%)	\$-147,500 (-.40%)
Lands Dedicated Fund	\$372,500 (2.35%)	\$147,500 (.93%)
Federal Funds	\$0 (0%)	\$0 (0%)

The Department worked with the DFM Administrator and Governor's office contact in developing its budget request as outlined in the May 29, 2025, FY2027 Budget Framework memo from DFM. As the Department moves through the rest of the budgeting submission process, staff will continue to follow DFM guidelines.

Recommendation

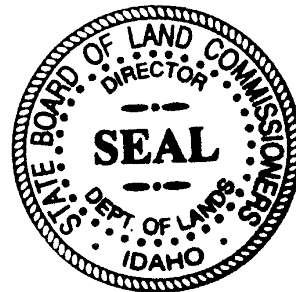
Direct the Department to include the enhancement requests as outlined in Attachment 1 in the Fiscal Year 2027 budget proposal due on August 29, 2025.

Board Action

A motion was made by Controller Woolf that the Land Board direct the Department to include the enhancement requests as outlined in Attachment 1 in the Fiscal Year 2027 budget proposal due on August 29, 2025. Superintendent Critchfield seconded the motion. For the record, Governor Little abstained from voting. The motion carried on a vote of 4-0.

Attachments

1. FY2027 Enhancement Decision Unit Requests



IDL DRAFT ENHANCEMENT BUDGET REQUESTS - FY2027

No.	Budget Unit	Enhancement Description	Amount	Object Ongoing or One-Time	Funding Source (%) GF/DED/ER/FED	FTP Requested
1	LAAD Fire	Fire Radio Equipment	\$225,000 TOTAL			
		Cache Radio Replacement	\$125,000	CO - One Time	100% DED	0.00
		Interoperability and Base Station Radio Upgrades	\$100,000	CO - One Time		
2	LAAO	Personnel Fund Shift from AML to Navigable Waterways	\$0 TOTAL			
		Reduce Abandoned Mine Dedicated Authority Due to HB226	-\$160,000	PC - Ongoing	100% DED	0.00
		Increase Navigable Waterways Dedicated Authority	\$160,000	PC - Ongoing	100% DED	
3	LAAC Ops	Covered Vehicle Storage Facility - Priest Lake	\$195,000 TOTAL			
		Covered Vehicle Storage Shed 30'x100'x12' (one end includes 12' enclosed bay with garage door)	\$195,000	CO - One Time	100% ER	0.00
4	LAAC Ops	UTV for Mica	\$24,200 TOTAL			
		Utility vehicle with 3-passenger ability and tracks for snow removal	\$24,200	CO - One Time	100% ER	0.00
5	LAAA	Legal Counsel Fund Shift	\$0 TOTAL			
		25% Reduction in Earnings Reserve Authority	-\$147,500	PC - Ongoing	100% ER	0.00
		25% Increase in Navigable Waterways Dedicated Authority	\$147,500	PC - Ongoing	100% DED	
6	LAAD Fire	Timber Protective Association Adjustments	\$16,600 TOTAL			
		CPTPA - 1% CEC and Inflation	\$9,600	T&B - Ongoing	100% GF	0.00
		SITPA - 1% CEC and Inflation	\$7,000			
SUMMARY DATA						
\$0 One Time GF Requested						
\$16,600 Ongoing GF Requested						
\$444,200 One Time "Other" Funds Requested						
\$0 Ongoing "Other" Funds Requested						
\$460,800 Total Requested						
0.00 New FTPs						

IDL ENHANCEMENT BUDGET REQUESTS—FY2027

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		Cache Radio Replacement	\$125,000	CO - One Time	100% DED	0.00
		Interoperability and Base Station Radio Upgrades	\$100,000	CO - One Time		
2	LAAO	Personnel Fund Shift from AML to Navigable Waterways	\$0 TOTAL			
		Reduce Abandoned Mine Dedicated Authority Due to HB226	-\$160,000	PC - Ongoing	100% DED	0.00
		Increase Navigable Waterways Dedicated Authority	\$160,000	PC - Ongoing	100% DED	
3	LAAC Ops	Covered Vehicle Storage Facility - Priest Lake	\$195,000 TOTAL			
		Covered Vehicle Storage Shed 30'x100'x12' (one end includes 12' enclosed bay with garage door)	\$195,000	CO - One Time	100% ER	0.00
4	LAAC Ops	UTV for Mica	\$24,200 TOTAL			
		Utility vehicle with 3-passenger ability and tracks for snow removal	\$24,200	CO - One Time	100% ER	0.00
5	LAAA REVISED	Legal Counsel Fund Shift	\$0 TOTAL			
		25% Reduction in Earnings Reserve Authority	-\$147,200	PC - Ongoing	100% ER	0.00
		25% Increase in Navigable Waterways Dedicated Authority	\$147,200	PC - Ongoing	100% DED	
6	LAAD Fire	Timber Protective Association Adjustments	\$16,600 TOTAL			
		CPTPA - 1% CEC and Inflation	\$9,600	T&B - Ongoing	100% GF	0.00
		SITPA - 1% CEC and Inflation	\$7,000			

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			\$0 Ongoing "Other" Funds Requested			
			\$460,800 Total Requested			0.00 New FTps