Idaho State Board of Land Commissioners

Brad Little, Governor and President of the Board
Phil McGrane, Secretary of State
Raúl R. Labrador, Attorney General
Brandon D Woolf, State Controller
Debbie Critchfield, Superintendent of Public Instruction

Dustin T. Miller, Secretary to the Board

Final Agenda

State Board of Land Commissioners Regular Meeting
August 18, 2026, 9:00 AM (MT)
State Capitol, East Wing, House Committee Room EW40,
700 W. Jefferson St., Boise, Idaho

Please note meeting location

The State Board of Land Commissioners will conduct this meeting in person and by virtual means. This meeting is open to the public. No public comment will be taken.

[Meeting will be streamed live via IPTV](https://www.idahoptv.org/shows/idahoinsession/ew40)

https://www.idahoptv.org/shows/idahoinsession/ew40

Reports

1. Department Reports—presented by Dustin Miller, Director
   A. Timber Sales Revenue—July 2026
   B. Leases/Permits Transactions and Revenue—July 2026
   C. Fire Season Update
   D. Land Revenue Forecast—presented by Jim Elbin, Division Administrator, Trust Lands
   E. Resource Protection and Assistance Report—Shannon Chollett, Division Administrator, Minerals, Navigable Waters, Oil & Gas

Consent—Action Item(s)

2. Approval of Draft Minutes—July 21, 2026, Regular Meeting
3. Strategic Plan FY2027-FY2030—presented by Bill Haagenson, Deputy Director
4. Mineral Lease Live Auction Results—Presented by Jim Elbin, Division Administrator, Trust Lands

Regular—Action Item(s)

5. Endowment Fund Investment Board—presented by Chris Anton, EFIB Manager of Investments
   A. Manager's Report
   B. Investment Report
   C. FY2028 Beneficiary Distributions and Transfers
6. FY2028 Department of Lands Budget Enhancements—presented by Rachelle Vance, Financial Executive Officer
7. Forest Fire Improved Parcel Assessment Rate Recommendation—presented by Julia Lauch, State Forester

Information

8. Update on IDAPA 20.02.01, Rules Pertaining to the Idaho Forest Practices Act—presented by Archie Gray, Bureau Chief, Forestry Assistance
9. Idaho Wildfire Response Framework—presented by Julia Lauch, State Forester
10. Neighbor Notification Policy—presented by Dustin Miller, Director

Executive Session

None

This agenda is published pursuant to Idaho Code § 74-204. The agenda is subject to change by the Land Board. To arrange auxiliary aids or services for people with disabilities, please contact Idaho Department of Lands at (208) 334-0200. Accommodation requests for auxiliary aids or services must be made no less than five working days in advance of the meeting. Agenda materials are available on IDL's website at https://www.idl.idaho.gov/land-board/.

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NOTICE OF PUBLIC MEETING
AUGUST 2026

The Idaho State Board of Land Commissioners will hold a Regular Meeting on Tuesday, August 18, 2026, in the **State Capitol, House Committee Room EW40**, Lower Level, East Wing, 700 W. Jefferson St., Boise. The meeting is scheduled to begin at 9:00 AM (MT).

The State Board of Land Commissioners will conduct this meeting in person and by virtual means. This meeting is open to the public. No public comment will be taken.

Meeting will be streamed live via IPTV
https://www.idahoptv.org/shows/idahoinsession/ew40

This notice is published pursuant to Idaho Code § 74-204. For additional information regarding Idaho's Open Meeting Law, please see Idaho Code §§ 74-201 through 74-208.

Idaho Department of Lands, 300 N 6th Street, Suite 103, Boise ID 83702, 208.334.0200

TITLE 74
TRANSPARENT AND ETHICAL GOVERNMENT
CHAPTER 2
OPEN MEETINGS LAW

74-206. EXECUTIVE SESSIONS — WHEN AUTHORIZED. (1) An executive session at which members of the public are excluded may be held, but only for the purposes and only in the manner set forth in this section. The motion to go into executive session shall identify the specific subsections of this section that authorize the executive session. There shall be a roll call vote on the motion and the vote shall be recorded in the minutes. An executive session shall be authorized by a two-thirds (2/3) vote of the governing body. An executive session may be held:

(a) To consider hiring a public officer, employee, staff member or individual agent, wherein the respective qualities of individuals are to be evaluated in order to fill a particular vacancy or need. This paragraph does not apply to filling a vacancy in an elective office or deliberations about staffing needs in general;

(b) To consider the evaluation, dismissal or disciplining of, or to hear complaints or charges brought against, a public officer, employee, staff member or individual agent, or public school student;

(c) To acquire an interest in real property not owned by a public agency;

(d) To consider records that are exempt from disclosure as provided in chapter 1, title 74, Idaho Code;

(e) To consider preliminary negotiations involving matters of trade or commerce in which the governing body is in competition with governing bodies in other states or nations;

(f) To communicate with legal counsel for the public agency to discuss the legal ramifications of and legal options for pending litigation, or controversies not yet being litigated but imminently likely to be litigated. The mere presence of legal counsel at an executive session does not satisfy this requirement;

(g) By the commission of pardons and parole, as provided by law;

(h) By the custody review board of the Idaho department of juvenile corrections, as provided by law;

(i) To engage in communications with a representative of the public agency's risk manager or insurance provider to discuss the adjustment of a pending claim or prevention of a claim imminently likely to be filed. The mere presence of a representative of the public agency's risk manager or insurance provider at an executive session does not satisfy this requirement; or

(j) To consider labor contract matters authorized under section 74-206A (1)(a) and (b), Idaho Code.

(2) The exceptions to the general policy in favor of open meetings stated in this section shall be narrowly construed. It shall be a violation of this chapter to change the subject within the executive session to one not identified within the motion to enter the executive session or to any topic for which an executive session is not provided.

(3) No executive session may be held for the purpose of taking any final action or making any final decision.

(4) If the governing board of a public school district, charter district, or public charter school has vacancies such that fewer than two-thirds (2/3) of board members have been seated, then the board may enter into executive session on a simple roll call majority vote.

History:

[74-206, added 2015, ch. 140, sec. 5, p. 371; am. 2015, ch. 271, sec. 1, p. 1125; am. 2018, ch. 169, sec. 25, p. 377; am. 2019, ch. 114, sec. 1, p. 439.]

STATE BOARD OF LAND COMMISSIONERS
August 18, 2026
Trust Land Revenue

Timber Sales

During July 2026, the Idaho Department of Lands (IDL) sold fourteen endowment timber sales at auction. Five sales had competitive bidding. The net sale value represents a 54% increase over the appraised value. Seven endowment sales did not sell at auction. Good Neighbor Authority (GNA) sold one sale. The net sale value represents a 45% increase over the appraised value.

TIMBER SALE AUCTIONS

Sale Name	Area	Sawlog MBF	Cedar Prod MBF	Pulp MBF	Appraised Net Value	Sale Net Value	Net $/MBF	Purchaser
Rough House Ton	SWI	5,555			$426,266.05	$426,266.05	$76.74	Woodgrain Inc
Summer Harvest	SJ	8,515			$1,513,646.50	$3,375,831.00	$396.46	PotlatchDeltic
Lower Pierce Cedar	SJ	9,930			$2,290,885.00	$4,180,816.00	$421.03	PotlatchDeltic
Breaking Wind Cedar Salvage	PON	1,125			$416,120.00	$430,664.00	$382.81	Waddell Logging
Tumble Sticks Salvage	PON	355			$56,206.50	$56,206.50	$158.33	Waddell Logging
Tad Windy Salvage	PON	1,700			$267,029.50	$267,029.50	$157.08	IFG Timber LLC
State Creek Salvage Ton	EAI	6,695			$255,122.14	$255,122.14	$38.11	Sun Mountain
Curtis Cedar Salvage	POL	745			$178,183.50	$178,183.50	$239.17	IFG Timber LLC
46 North Whiskey	CLW	1,400			$224,603.50	$224,603.50	$160.43	IFG Timber LLC
Dent Johnson OSR	CLW	2,290			$416,297.50	$416,297.50	$181.79	IFG Timber LLC
Cougar Trapper Salvage	CLW	2,765			$393,852.00	$393,852.00	$142.44	IFG Timber LLC
Third Goat Salvage	SJ	2,865			$463,626.00	$463,626.00	$161.82	Stimson Lumber
Puff N Stuff Salvage	PON	1,385			$168,569.00	$243,760.00	$176.00	Stimson Lumber
Lost Girl Blowdown Salvage	MICA	635			$104,504.00	$110,490.00	$174.00	Stimson Lumber
Endowment		**45,960**	**0**	**0**	**$7,174,911.19**	**$11,022,747.69**	**$239.83**	
Short on Cedar GNA Ton	IPNF	1,685			$220,858.56	$319,793.80	$189.79	IFG Timber LLC
Non-Endowment		**1,685**	**0**	**0**	**$220,858.56**	**$319,793.80**	**$189.79**	

PROPOSED TIMBER SALES FOR AUCTION				
Sale Name	Volume MBF	Advertised Net Value	Area	Auction Date
North Operations				
Fragile Salvage	645	$ 86,850.50	POL	8/13/2026
Flame Sandwich GNA Ton	9,205	$ 1,373,202.42	Panhandle NF	8/6/2026
Miller Cedar Salvage	1,370	$ 437,605.50	MICA	8/11/2026
Tyson Saddle Salvage	1,495	$ 305,103.00	SJ	8/18/2026
Bald Larch	5,450	$ 873,281.00	MICA	8/20/2026
Golden Salvage	1,130	$ 142,937.00	SJ	8/26/2026
Upper Crystal Salvage	1,120	$ 143,148.00	SJ	8/26/2026
Initial Blackrock Blowdown Salvage	2,535	$ 289,358.00	MICA	8/17/2026
Totals	**22,950**	**$ 3,651,485.42**		
South Operations				
Honkin Blowdown Salvage Ton	980	$ 120,780.68	PAY	8/10/2026
West Rock Ton	5,375	$ 600,121.00	PAY	8/25/2026
Gusty Johnson Salvage Ton	1,383	$ 9,943.77	PAY	8/19/2026
Totals	**7,738**	**$ 730,845.45**		

VOLUME UNDER CONTRACT as of July 31, 2026				
	Public School	Pooled	Total	3 Year Avg.
Active Contracts			163	174
Total Residual MBF Equivalent	340,832	141,575	482,407	520,310
Estimated residual value	$110,666,162	$46,888,160	$157,554,322	$154,419,513
Residual Value ($/MBF)	$324.69	$331.19	$326.60	$296.78

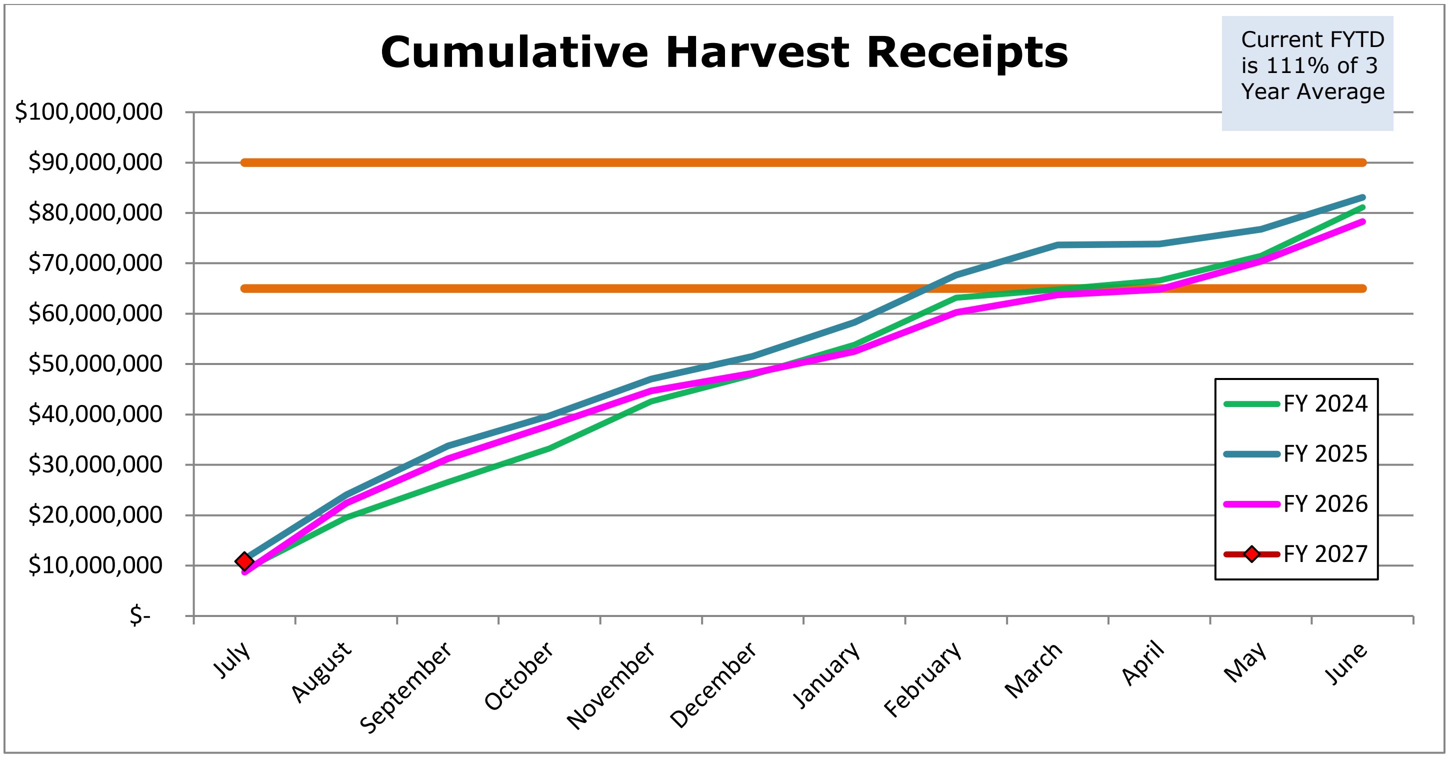
	TIMBER HARVEST RECEIPTS				
	July		FY to date	August Projected	
	Stumpage	Interest	Harvest Receipts	Stumpage	Interest
Public School	$ 7,156,545.36	$ 614,092.40	$ 7,770,637.76	$ 6,185,794.50	$ 496,629.62
Pooled	$ 2,871,201.57	$ 207,745.63	$ 3,078,947.20	$ 2,565,465.76	$ 202,091.99
General Fund	$ -	$ -	$ -	$ -	$ -
Totals	**$ 10,027,746.93**	**$821,838.03**	**$ 10,849,584.96**	**$ 8,751,260.26**	**$698,721.61**

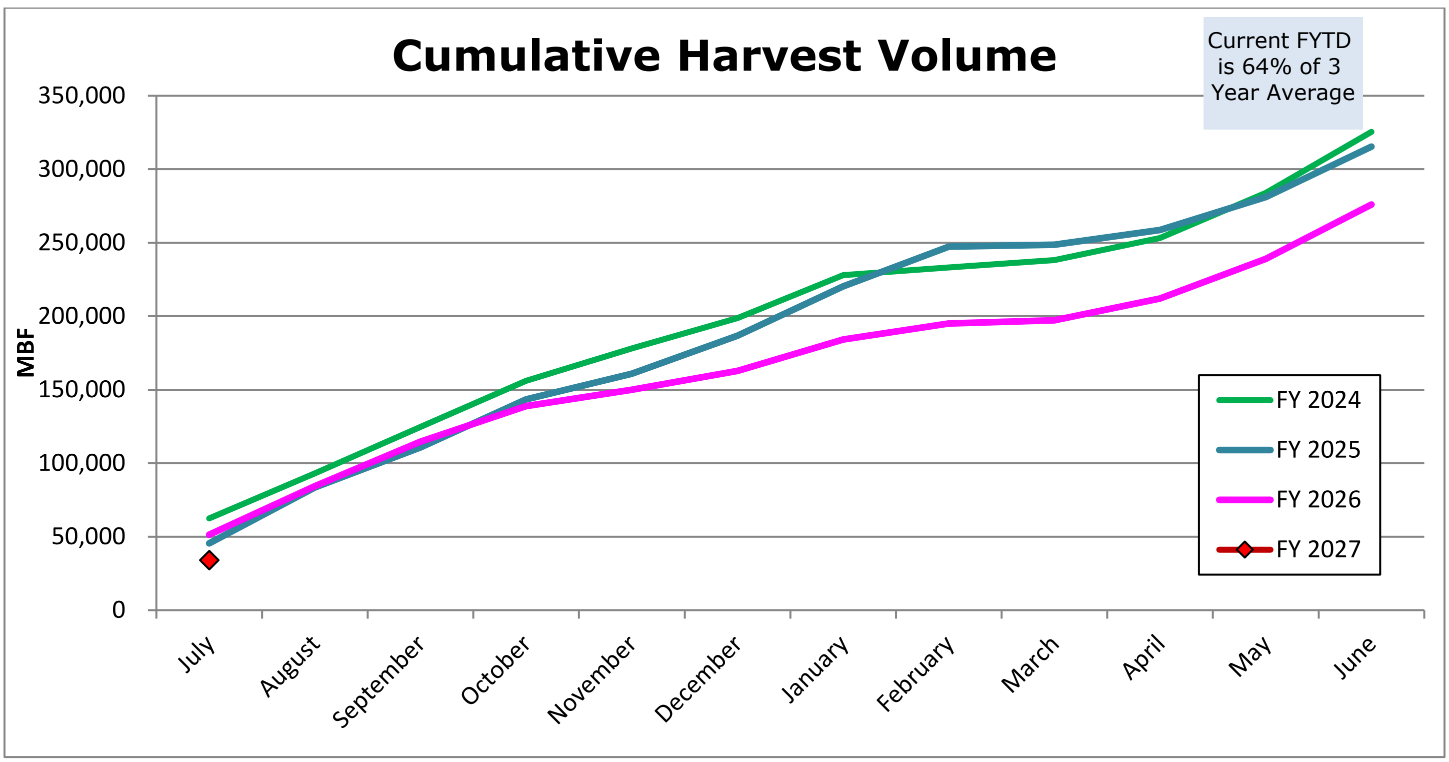
Status of FY 2026 Timber Sale Program						
	MBF Sawlog			Number Poles		
	Public School	Pooled	All Endowments	Public School	Pooled	All Endowments
Sold as of July 31, 2026	192,221	114,029	306,250	29,027	4,761	33,788
Currently Advertised	17,631	12,809	30,440	19	6,471	6,490
In Review	10,548	1,547	12,095	0	0	0
Did Not Sell*	4,467	2,318	6,785	0	0	0
TOTALS	**224,867**	**130,703**	**355,570**	**29,046**	**11,232**	**40,278**
FY-2026 Sales Plan			333,000			20,000
Percent to Date			107%			201%

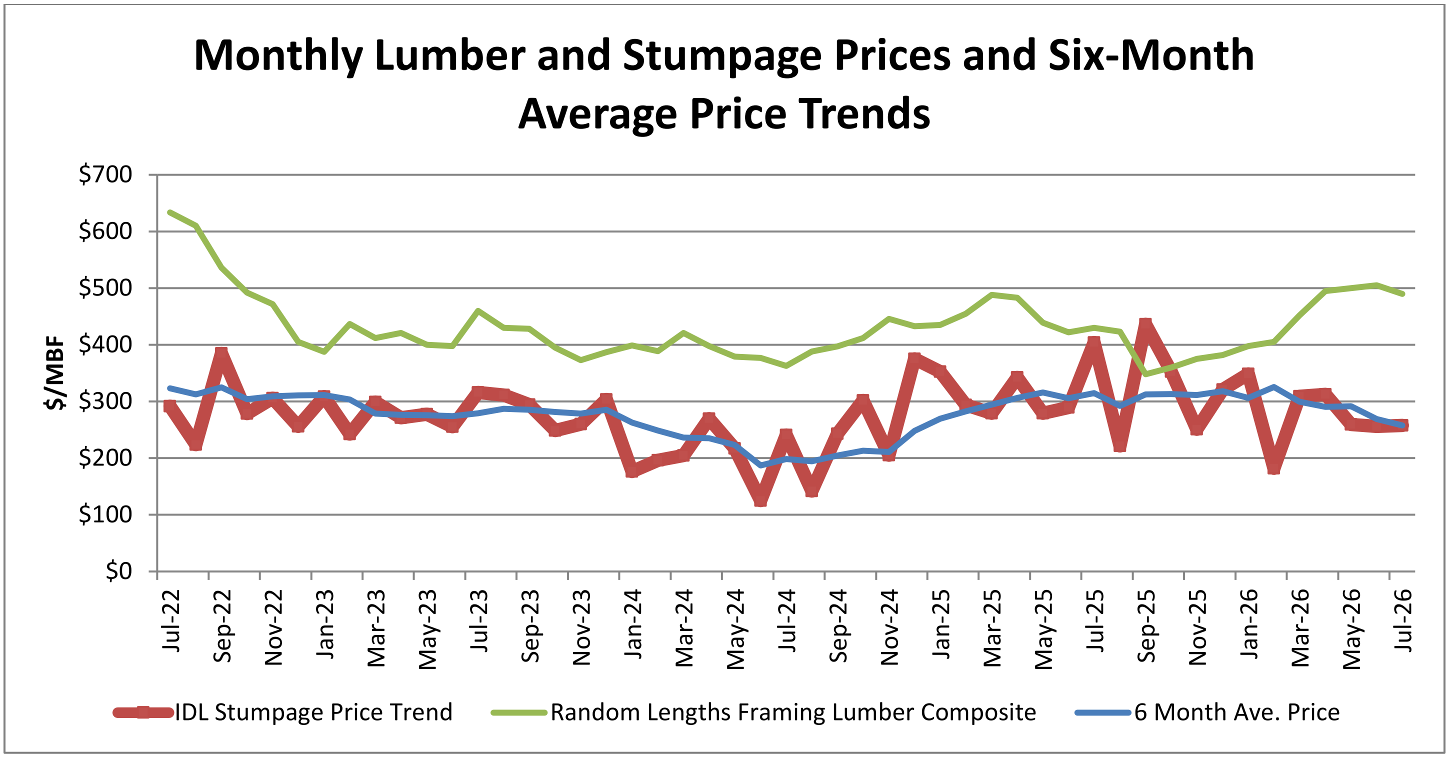
Status of FY 2027 Timber Sale Program						
	MBF Sawlog			Number Poles		
	Public School	Pooled	All Endowments	Public School	Pooled	All Endowments
Sold as of July 31, 2026	15,205	5,540	20,745	14	296	310
Currently Advertised	10,968	11,797	22,765	0	0	0
In Review	14,227	15,778	30,005	2,150	2,040	4,190
Did Not Sell*	0	0	0	0	0	0
TOTALS	**40,400**	**33,115**	**73,515**	**2,164**	**2,336**	**4,500**
FY-2027 Sales Plan			328,000			20,000
Percent to Date			22%			23%

* After three attempts at auction.

**Timber sales sold during the fiscal year, and the harvest often occurs at different timelines. When IDL sells a timber sale, the purchaser has several years to harvest it. Because of that timber sold this year is not the same timber being harvested this year. Most of what's being harvested now comes from older sales, and much of what we sold in FY 2026 will be harvested in future years. This is why the status of the FY 2026 timber sale program can show a large amount of timber sold, while the harvest-volume graph looks different as it reflects when harvesting happens, not when the sale was awarded.


Cumulative Harvest Receipts
Current FYTD is 111% of 3 Year Average
$100,000,000
$90,000,000
$80,000,000
$70,000,000
$60,000,000
$50,000,000
$40,000,000
$30,000,000
$20,000,000
$10,000,000
$-
July
August
September
October
November
December
January
February
March
April
May
June
FY 2024
FY 2025
FY 2026
FY 2027

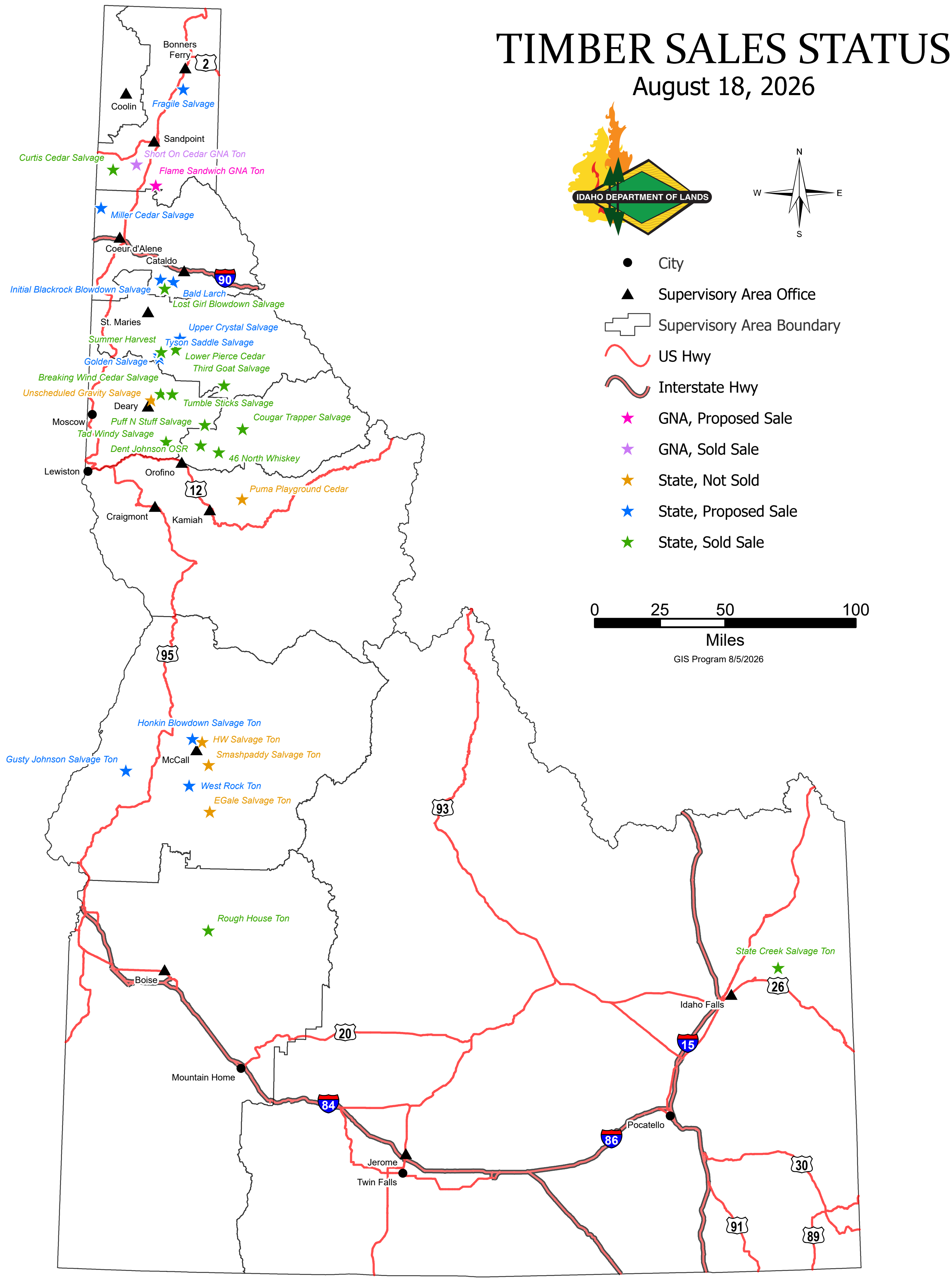

Cumulative Harvest Volume
Current FYTD is 64% of 3 Year Average
MBF
350,000
300,000
250,000
200,000
150,000
100,000
50,000
0
July
August
September
October
November
December
January
February
March
April
May
June
FY 2024
FY 2025
FY 2026
FY 2027



July 2026 6-month average price is $257.80.
July 2025 6-month average price was $314.83.

TIMBER SALES STATUS

August 18, 2026



STATE BOARD OF LAND COMMISSIONERS
August 18, 2026
Endowment Transactions

Leases and Permits

FISCAL YEAR 2027 – LEASING & PERMITTING TRANSACTIONS BY MONTH – through July 31, 2026													
ACTIVITY	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	FYTD
SURFACE													
Agriculture	-	-	-	-	-	-	-	-	-	-	-	-	0
Assignments	-	-	-	-	-	-	-	-	-	-	-	-	0
Communication Sites	-		-	-	-	-	-	-	-	-	-	-	0
Assignments	-	-	-	-	-	-	-	-	-	-	-	-	0
Grazing	-	-	-	-	-	-	-	-	-	-	-	-	0
Assignments	3	-	-	-	-	-	-	-	-	-	-	-	3
Residential	-	-	-	-	-	-	-	-	-	-	-	-	0
Assignments	1	-	-	-	-	-	-	-	-	-	-	-	1
COMMERCIAL													
Alternative Energy	-	-	-	-	-	-	-	-	-	-	-	-	0
Industrial	-	-	-	-	-	-	-	-	-	-	-	-	0
Military	-	-	-	-	-	-	-	-	-	-	-	-	0
Office/Retail	-	-	-	-	-	-	-	-	-	-	-	-	0
Recreation	-	-	-	-	-	-	-	-	-	-	-	-	0
Assignments	-	-	-	-	-	-	-	-	-	-	-	-	0
OTHER													
Conservation	-	-	-	-	-	-	-	-	-	-	-	-	0
Geothermal	1	-	-	-	-	-	-	-	-	-	-	-	1
Minerals	1	-	-	-	-	-	-	-	-	-	-	-	1
Assignments	-	-	-	-	-	-	-	-	-	-	-	-	0
Non-Comm Recreation	-	-	-	-	-	-	-	-	-	-	-	-	0
Oil & Gas	-	-	-	-	-	-	-	-	-	-	-	-	0
PERMITS													
Land Use Permits	1	-	-	-	-	-	-	-	-	-	-	-	1
TOTAL INSTRUMENTS	7	0	0	0	0	0	0	0	0	0	0	0	7

Real Estate

FISCAL YEAR 2027– REAL ESTATE TRANSACTIONS BY MONTH – through July 31, 2026													
ACTIVITY	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	FYTD
Deeds Acquired	1	-	-	-	-	-	-	-	-	-	-	-	1
Deeds Granted	1	-	-	-	-	-	-	-	-	-	-	-	1
Deeds Granted - Surplus	1	-	-	-	-	-	-	-	-	-	-	-	1
Easements Granted	-	-	-	-	-	-	-	-	-	-	-	-	0
Easements Acquired	-	-	-	-	-	-	-	-	-	-	-	-	0
Easements Assigned	-	-	-	-	-	-	-	-	-	-	-	-	0

Notes *: SD14421 Driggs 160 Disposition; Property sold for $5,000,000 via public auction and closed on July 16, 2026.*
AD545-Deed 1 of 2 for Surplus Emmett Airport Pond: Idaho Fish & Game to State of Idaho, State Board of Land Commissioners.
SD14420-Deed 2 of 2 for Surplus Emmett Airport Pond; Property sold for $50,000 on July 31, 2026.

TRUST LAND MANAGEMENT DIVISION
FY2027 GROSS REVENUE (non-timber) - ACTUAL AND FORECASTED
through July 31, 2026

	REVENUE YTD AS OF 07.31.2026	REVENUE EXPECTED BY 07.31.2026*	REVENUE EXPECTED BY 06.30.2027
SURFACE			
AGRICULTURE	$ 256	$ -	$ 539,900
COMMUNICATION SITES	$ 104,892	$ 100,000	$ 1,300,000
GRAZING	$ 30,002	$ 18,000	$ 2,817,665
RESIDENTIAL LEASES	$ 9,768	$ -	$ 1,414,132
COMMERCIAL			
COMMERCIAL ENERGY RESOURCES	$ 202,000	$ 150,000	$ 538,370
COMMERCIAL INDUSTRIAL	$ -	$ -	$ 100,000
COMMERCIAL MILITARY	$ 72,865	$ -	$ 125,000
COMMERCIAL OFFICE/RETAIL LEASES	$ 38,050	$ 10,000	$ 900,000
COMMERCIAL RECREATION	$ 905	$ -	$ 1,300,000
OTHER			
CONSERVATION LEASES	$ 20	$ -	$ 78,960
GEOTHERMAL	$ -	$ -	$ 64,053
MINERAL LEASES	$ 1,210	$ -	$ 551,239
OIL AND GAS LEASES	$ 250	$ -	$ 2,423
Sub Total	**$ 460,218**	**$ 278,000**	**$ 9,731,743**

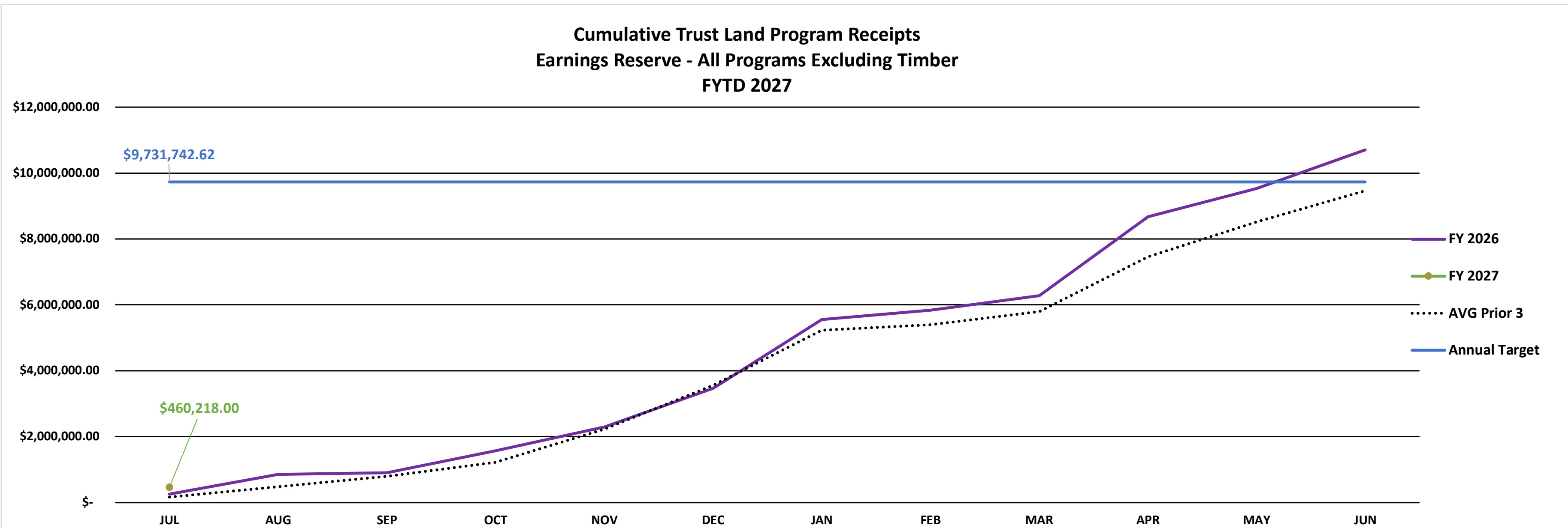
REAL ESTATE SERVICES (ER)	$ -	**
Grand Total - Earnings Reserve	**$ 460,218**	

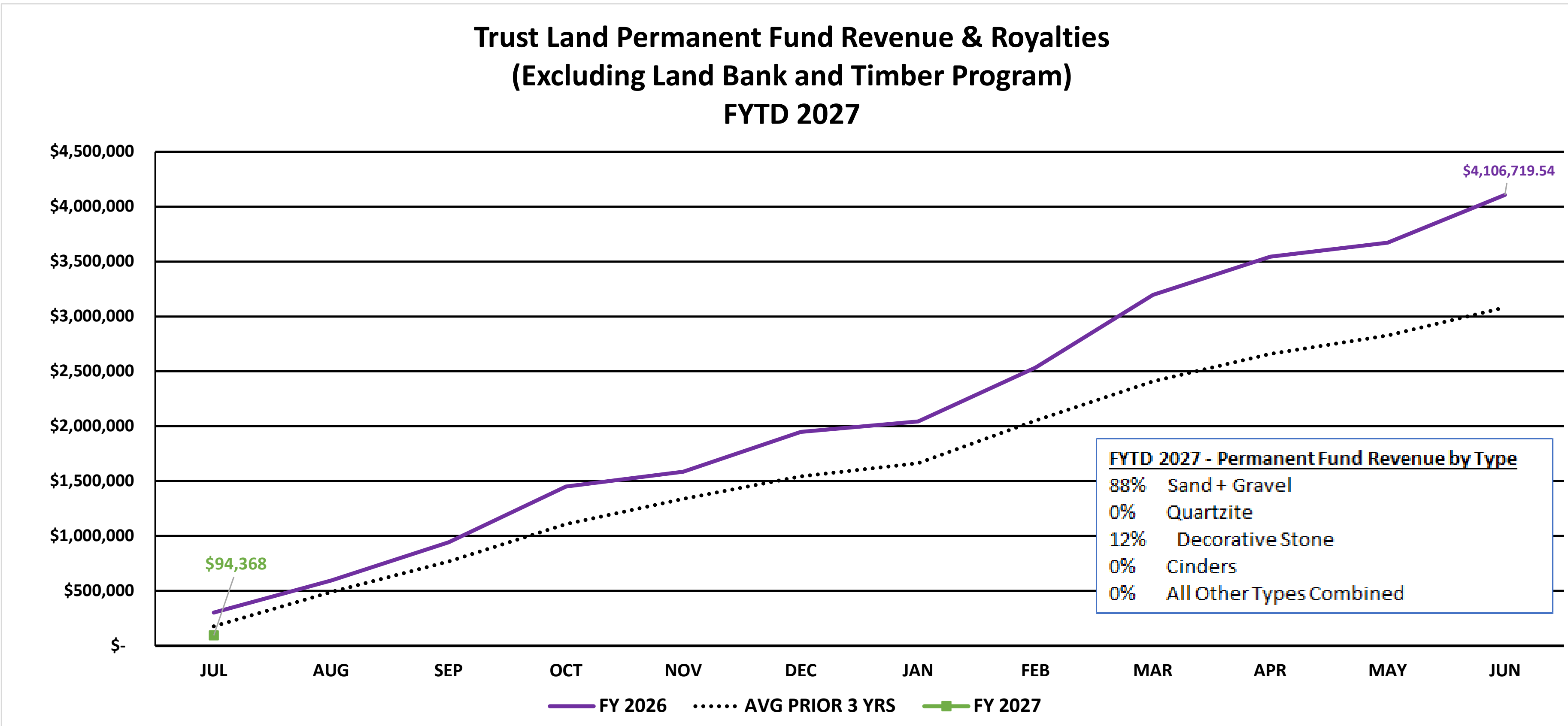
PERMANENT FUND REVENUE		
MINERALS (PF)	**$ 94,368**	***

*These figures are based on historic timing of revenue/billing as well as estimates of upcoming lease and permit revenue.

** This category is not included in the annual forecast.

***This category is not included in the annual forecast and represents minerals revenue to the permanent fund.


Cumulative Trust Land Program Receipts
Earnings Reserve - All Programs Excluding Timber
FYTD 2027
$12,000,000.00
$10,000,000.00
$8,000,000.00
$6,000,000.00
$4,000,000.00
$2,000,000.00
$-
$9,731,742.62
$460,218.00
JUL
AUG
SEP
OCT
NOV
DEC
JAN
FEB
MAR
APR
MAY
JUN
FY 2026
FY 2027
AVG Prior 3
Annual Target


Trust Land Permanent Fund Revenue & Royalties
(Excluding Land Bank and Timber Program)
FYTD 2027
$4,500,000
$4,000,000
$3,500,000
$3,000,000
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
$-
JUL
AUG
SEP
OCT
NOV
DEC
JAN
FEB
MAR
APR
MAY
JUN
$94,368
$4,106,719.54
FYTD 2027 - Permanent Fund Revenue by Type
88% Sand + Gravel
0% Quartzite
12% Decorative Stone
0% Cinders
0% All Other Types Combined
FY 2026
AVG PRIOR 3 YRS
FY 2027

STATE BOARD OF LAND COMMISSIONERS

August 18, 2026
Director's Update

Subject

Fire Season Update

Background

As of August 11, Emergency Fire Suppression expenditures are estimated to be $25,550,000. The suppression account will recover an estimated $7,760,000 of reimbursable costs, for a net obligation of $17,790,000. The total obligation includes the 2026 contracted aircraft costs.

Discussion

Fire Season Comparison to Date

Number and Size of Fires (Year to Date)				
Year	**Human**	**Lightning**	**Total**	**Acres**
2023	152	46	198	1,969
2024	149	94	243	23,572
2025	196	82	278	1,382
2026	132	29	161	9,464
3 Yr. Average (2023-2025)			166	18,434

There has been a notable increase in drying trends across Idaho over the past several weeks. The Significant Wildland Fire Potential Outlook shows above average fire potential for the entire state during August and September. The August outlook calls for above-average temperatures statewide, with northern Idaho showing equal chances for precipitation and southern Idaho seeing a potential increase in moisture, though this often brings higher lightning ignition risk. Any rain will assist with ongoing fires, but, with fine fuels being cured, long duration benefit will be limited. Drought conditions persist across most of the state, with some improvement in north-central Idaho following July rains. Fuels remain receptive, and any new ignitions have the potential for rapid growth under the current hot and dry pattern.

Fire restrictions are in place for most of Idaho. The attached map shows the location and type of restrictions in place at this time.

The Idaho National Guard has been activated. There are two Type 1 water-dropping helicopters and one Type 1 medivac helicopter.

Significant Idaho Fires Outside of IDL Protection

Big Grass Fire
Agency/Management: US Wildland Fire Service (USWFS)
General Location: 25 miles southwest of Jordan Valley, OR
Acres burned: 553,972 acres, 35 percent containment

Big Rock Fire
Agency/Management: US Wildland Fire Service (USWFS)
General Location: 20 miles east of Idaho Falls, ID
Acres burned: 2,142 acres, 85 percent containment

Tartar Fire
Agency/Management: US Wildland Fire Service (USWFS)
General Location: 21 miles northwest of Weiser, ID
Acres burned: 158,027 acres, 89 percent containment

Upper Smith Fire
Agency/Management: Idaho Panhandle (USFS)
General Location: 20 miles northwest of Bonners Ferry, ID
Acres burned: 3,417 acres, 32 percent containment

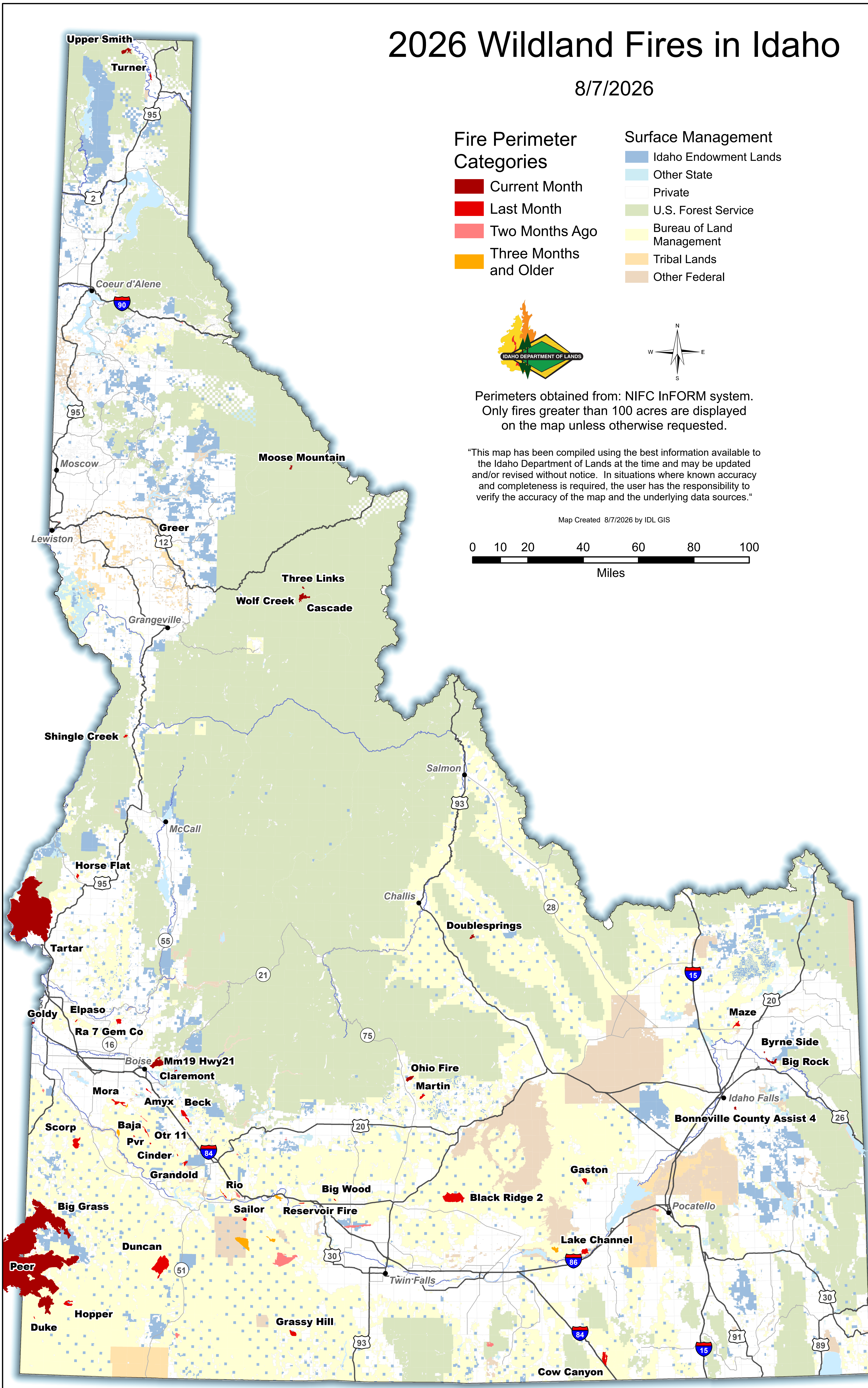
Total Acres Burned by Ownership
8/11/2026

Surface Owner	Acres
US Wildland Fire Service	428,768
Other Federal	11,563
Other State	1,041
Private	158,651
State Endowment	40,886
Tribal	27
U.S. Forest Service	20,063
Undetermined	28
Total Acres	**661,027**

Fire Deficiency Warrant Spending - 2026 Fire Season YTD		
Category	**Estimated Costs**	**Notes**
Aviation Resources	$ 4,900,000	2 SEATS, 4 Scoopers (Fire Boss), 1 Type 1 UH-60 Blackhawk, 1 Air Attack Platform
IDL Non-Team Fires	$5,760,000	IDL/Assn fires including pre-positioning. Based on estimates and actuals.
IDL Team Fires	$5,200,000	Gold Run (T3@CAS), Greer (T3@CTS), Ohio (T3@EIS)
Other Suppression/Non-reimbursable	$1,930,000	Coeur d'Alene Cache: incoming and outgoing supplies not yet billed; Dispatch/Bureau cost when supporting multiple incidents.
Other Suppression/Reimbursable	$7,760,000	Reimbursable (IDL and Fire Department resources supporting non-IDL fires).
Total Estimate YTD	$25,550,000	

Attachments

1. Fire Information Map
2. Fire Restriction Map



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ATTACHMENT 1

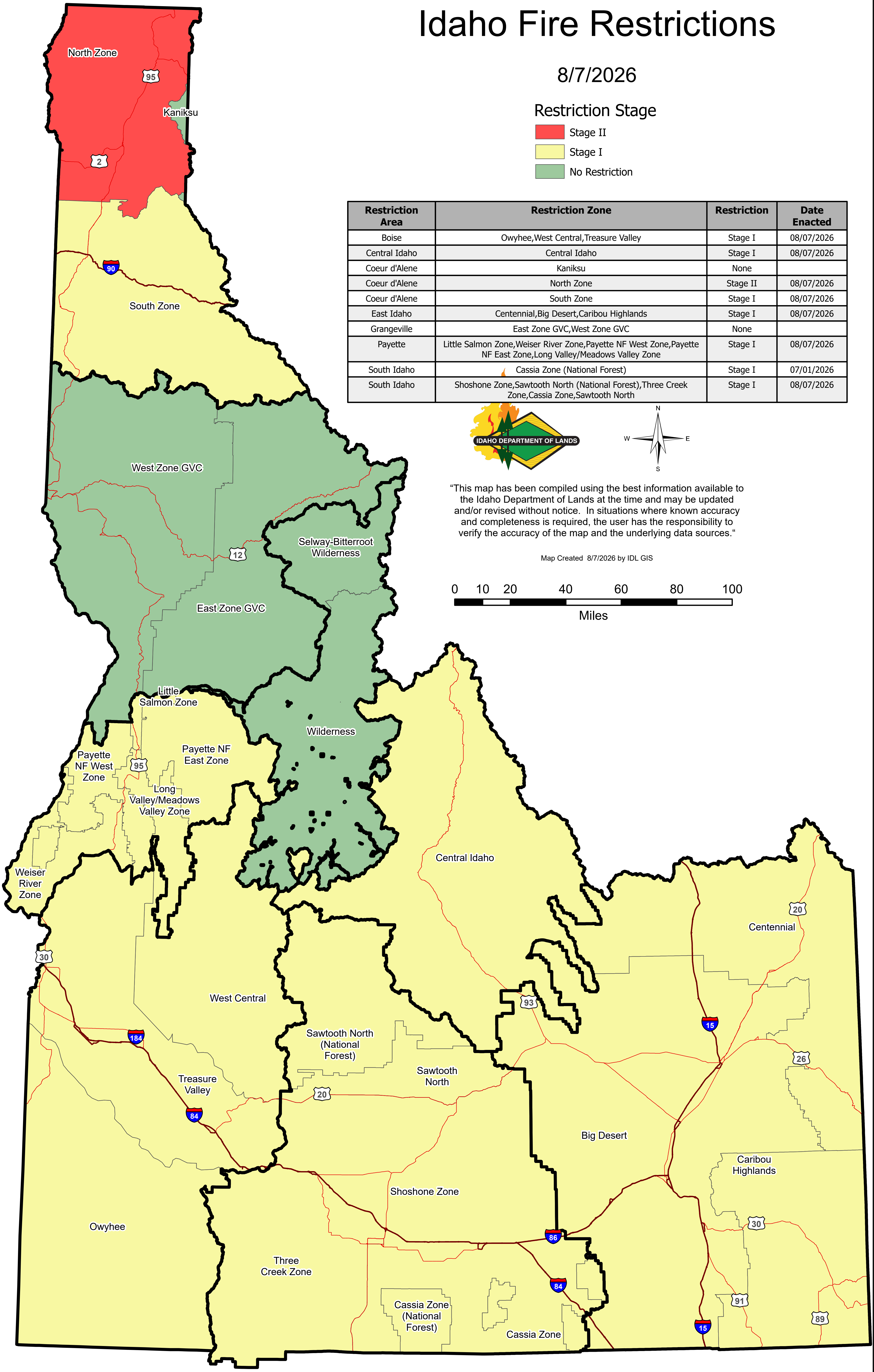
Idaho Fire Restrictions

8/7/2026

Restriction Stage

- Stage II
- Stage I
- No Restriction

Restriction Area	Restriction Zone	Restriction	Date Enacted
Boise	Owyhee,West Central,Treasure Valley	Stage I	08/07/2026
Central Idaho	Central Idaho	Stage I	08/07/2026
Coeur d'Alene	Kaniksu	None	
Coeur d'Alene	North Zone	Stage II	08/07/2026
Coeur d'Alene	South Zone	Stage I	08/07/2026
East Idaho	Centennial,Big Desert,Caribou Highlands	Stage I	08/07/2026
Grangeville	East Zone GVC,West Zone GVC	None	
Payette	Little Salmon Zone,Weiser River Zone,Payette NF West Zone,Payette NF East Zone,Long Valley/Meadows Valley Zone	Stage I	08/07/2026
South Idaho	Cassia Zone (National Forest)	Stage I	07/01/2026
South Idaho	Shoshone Zone,Sawtooth North (National Forest),Three Creek Zone,Cassia Zone,Sawtooth North	Stage I	08/07/2026



IDAHO DEPARTMENT OF LANDS

"This map has been compiled using the best information available to the Idaho Department of Lands at the time and may be updated and/or revised without notice. In situations where known accuracy and completeness is required, the user has the responsibility to verify the accuracy of the map and the underlying data sources."

Map Created 8/7/2026 by IDL GIS

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ATTACHMENT 2

STATE BOARD OF LAND COMMISSIONERS

August 18, 2026
Director's Update

Subject

Land Revenue Forecast

Background

Every year the Department provides a revenue forecast showing a predicted range of revenue by endowment for the next four fiscal years based on expected levels of operations, prices of existing timber sales under contract, and expected changes in lease revenues and agency expenditures. The four-year net income forecast table is provided as Attachment 1.

The Land Board has adopted commercial and energy leasing policies to allow for diversification of income beyond the traditional natural resource based timber sales and agricultural leasing program. Several leases in the commercial energy sector have been executed and are in exploratory phases. Additionally, multiple commercial leases are in negotiations in preparation for Land Board approval to advertise in the near future. The combination of these two programs provide the greatest potential for increasing revenue generation for the department moving forward under current guidance.

The timber sale program remains the primary revenue generating source and now that it has been operating at full implementation of 330 MMBF annually for a couple years, we are seeing the impact of increased early stand silvicultural investments, as well as, industry-wide increased costs to operate due to highly fluctuating fuel prices, inconsistent lumber markets, and high inflation across the broader economy.

Discussion

The Department's gross land management revenue for FY2026 was $89.99 million, approximately $1.78 million less than FY2025 and $ 1.60 million more than the 10-year average. Gross revenue forecasts compared to actual returns are provided as Attachment 2.

The Department's net land management income was over $55.38 million in FY2026, approximately $7.24 million less than FY2025 and $0.70 million above the 10-year average. Net income forecasts compared to actual returns are provided as Attachment 3.

The timberland asset class accounted for approximately 90.02% of the total gross land management revenue and about 92.84% of the total net income from land management in FY2026. Monte Carlo data analysis was used to update the timber revenue based on past ten-year stumpage price volatility and harvest receipts were down $3.64 million (still at 99% of the three-year average) due to a warm, wet winter that limited harvest timing. Harvest levels for FY26 were at 88% of the three-year average with 282 MMBF hauled compared to 315 MMBF hauled in FY25.

Mineral leasing premiums replaced approximately $1.7 million in revenue and all leasing programs brought in approximately $10.7 million across all asset types. This is the first time leasing revenue has been over $10 million since 2017. Leasing revenue is likely to achieve and exceed this level consistently over the next three to five years, but this year's higher income was due to competitive auctions and the one-time premium bid versus the rental rates expected in the coming years.

Upper and lower revenue projections have stayed relatively stable due to increased activities and costs planned and budgeted for back in FY24 and increases in revenue from the leasing program. The Department will continue to push to increase leasing income to over 25% of the gross and net totals and further refine our sustainable timber management programs.

Attachments

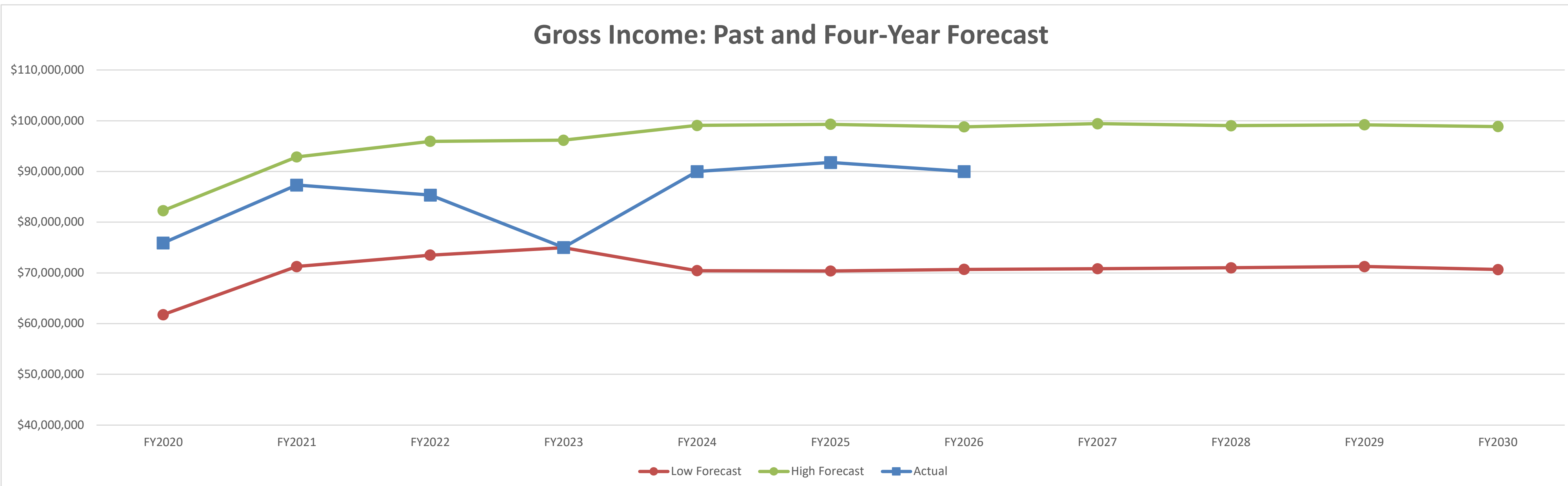
1. Four-Year Net Income Forecast Table (by Endowment)
2. Gross Revenue: Past and Four-Year Forecast Graph
3. Net Income: Past and Four-Year Forecast Graph

Four-Year Net Income Forecast

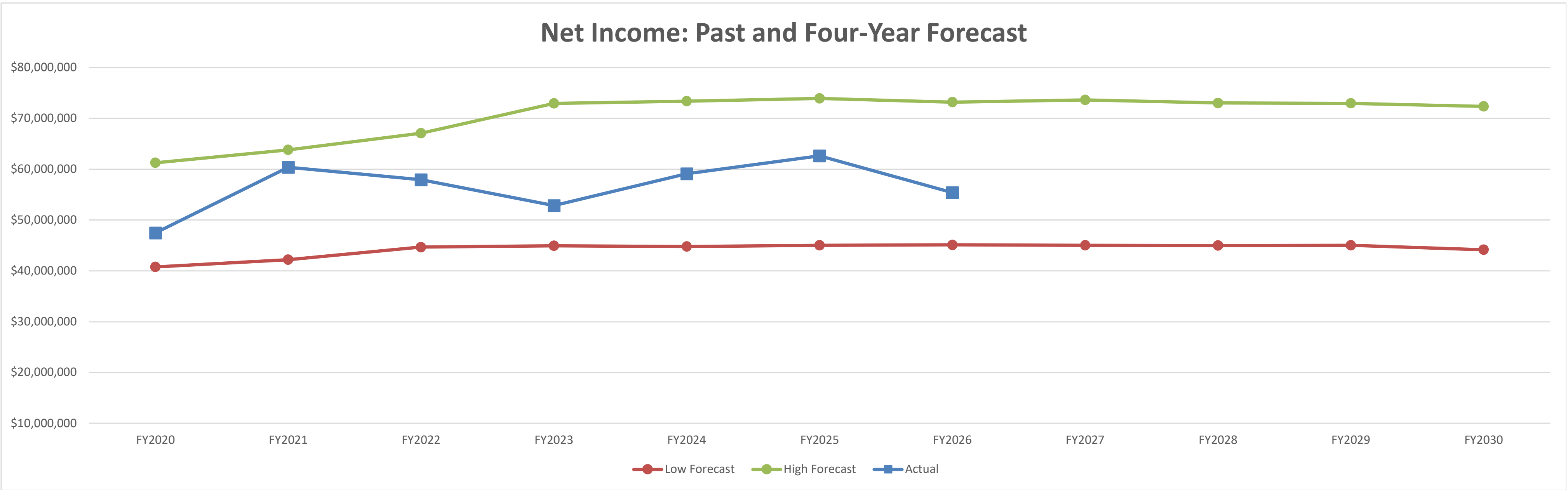
Fiscal Year	Net Income	Public School	Ag College	Charitable Institutions	Normal School	Penitentiary	School of Science	State Hospital South	University	Capitol*	Total
2027	**Low**	$ 32,403,685	$ 665,056	$ 2,761,013	$ 1,968,987	$ 1,185,988	$ 2,781,081	$ 1,409,593	$ 1,863,338	$ -	**$ 45,038,741**
	High	$ 52,980,229	$ 1,087,371	$ 4,514,274	$ 3,219,305	$ 1,939,097	$ 4,547,084	$ 2,304,694	$ 3,046,570	$ -	**$ 73,638,624**
2028	**Low**	$ 32,376,221	$ 664,493	$ 2,758,673	$ 1,967,318	$ 1,184,982	$ 2,778,723	$ 1,408,399	$ 1,861,759	$ -	**$ 45,000,568**
	High	$ 52,534,916	$ 1,078,232	$ 4,476,330	$ 3,192,246	$ 1,922,799	$ 4,508,865	$ 2,285,322	$ 3,020,963	$ -	**$ 73,019,672**
2029	**Low**	$ 32,395,025	$ 664,879	$ 2,760,275	$ 1,968,460	$ 1,185,671	$ 2,780,337	$ 1,409,216	$ 1,862,840	$ -	**$ 45,026,703**
	High	$ 52,506,211	$ 1,077,642.70	$ 4,473,884	$ 3,190,502.04	$ 1,921,748	$ 4,506,401	$ 2,284,074	$ 3,019,312	$ -	**$ 72,979,774**
2030	**Low**	$ 31,778,971	$ 652,235	$ 2,707,783	$ 1,931,026	$ 1,163,123	$ 2,727,464	$ 1,382,418	$ 1,827,415	$ -	**$ 44,170,434**
	High	$ 52,062,462	$ 1,068,535	$ 4,436,074	$ 3,163,538	$ 1,905,507	$ 4,468,316	$ 2,264,770	$ 2,993,795	$ -	**$ 72,362,996**

*Capitol revenue accrues to the permanent fund rather than the reserve.

ATTACHMENT 1



ATTACHMENT 2



ATTACHMENT 3

STATE BOARD OF LAND COMMISSIONERS
August 18, 2026
Director's Update

Resource Protection and Assistance Bureau Biannual Report

The Resource Protection and Assistance (RPA) Bureau houses the non-endowment regulatory functions within the Division of Minerals, Navigable Waterways, and Oil and Gas.

Navigable Waterways Program

The Navigable Waterways Program administers encroachment permits, submerged lands leases, easements, and disclaimers of interest. The Navigable Waterways Program is self-supported through a dedicated account.

INSTRUMENT ACTIVITY - Instruments issued FY17 through the second half of FY26:

Table 1: Navigable Waterways Historical Instrument Numbers										
Instrument Type	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
Encroachment Permits Issued	289	338	412	383	542	425	384	297	430	374
Active Submerged Land Leases	192	180	172	179	176	153	196	194	181	206
New Submerged Land Leases	8	36	48	24	17	6	39	14	5	49
Active Riverbed Mineral Leases	2	2	2	3	1	1	1	1	1	1
New Riverbed Mineral Leases	0	0	0	0	0	0	0	0	0	0
Active Exploration Locations	3	4	2	3	5	2	2	0	0	0
New Exploration Locations	1	2	4	0	0	1	0	0	0	0
New Submerged Land Easements	6	2	3	2	3	6	4	12	4	16
New Disclaimers of Interest	1	3	0	1	2	2	5	10	10	5

PAST 6-MONTH HIGHLIGHTS

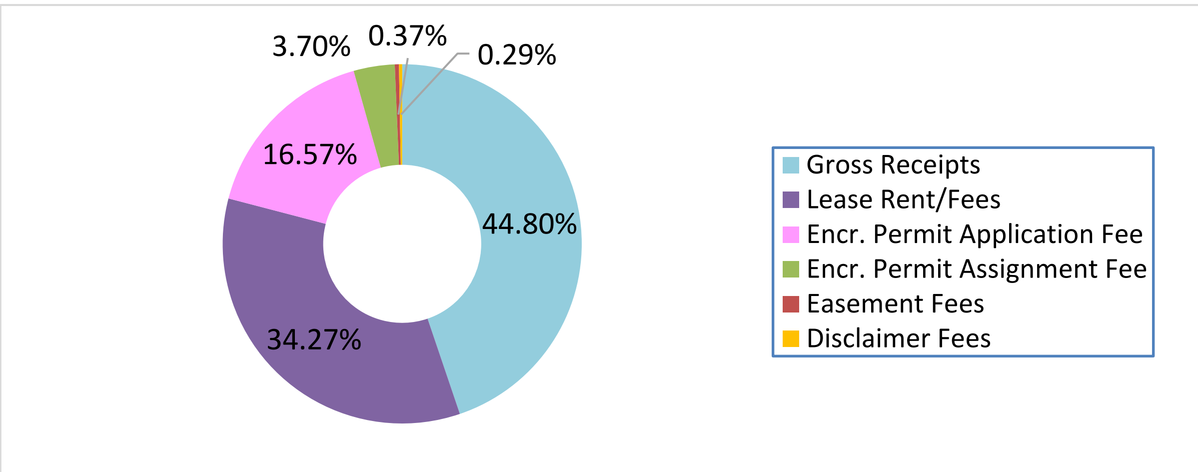
- **Administrative Hearings**. Between January 1, 2026, and June 30, 2026, in response to objections filed by the public, IDL ordered five public hearings, one contested case hearing, and one reconsideration hearing on encroachment permit applications. Two public hearing applications were withdrawn, two applications were approved, and one was denied. The contested case objection was withdrawn, and the denial of the application in the reconsideration hearing was affirmed by the assigned hearing officer.
- **Fulcrum.** IDL is working closely with the Idaho Office of Information Technology Services to develop a more streamlined and secure data platform to manage permits, leases, easements, disclaimers, and other future records. Encroachment permits have

been the first advancement within the system, and went live in May of 2026. The Submerged land lease module is in development and is expected to go live by December 2026.

FINANCIAL HIGHLIGHTS

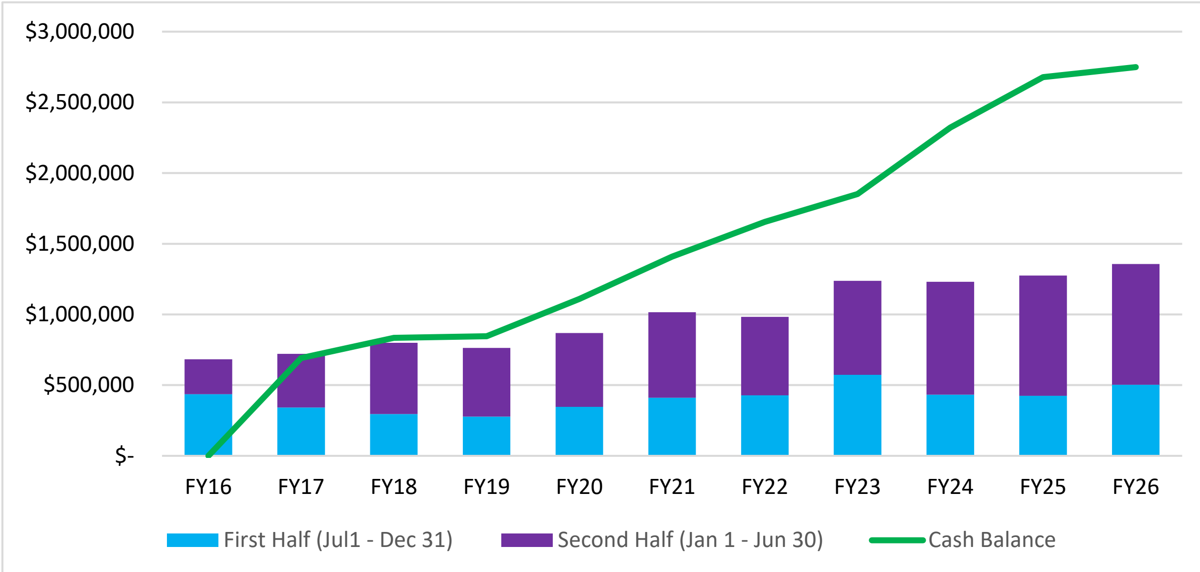
- The primary source of revenue for the navigable waterways fund is leasing revenue, where in FY26, leasing revenue and gross receipts made up nearly 80% of the revenue collected, as shown on the graph in Figure 1.

Figure 1: Navigable Waterways FY26 Revenue Sources



- IDL generated $1,356,671 from navigable waterways in FY26. The dedicated fund for this program exceeded $2.7 million as shown in Figure 2.

Figure 2: Navigable Waterways Program Revenue and Cash Balance



Regulatory Minerals Program

The Minerals Regulatory Program administers mining reclamation plans, cyanidation facility permanent closure plans, dredge and placer permits and abandoned mined land reclamation projects. Funding for the Regulatory Minerals Program comes from both general and dedicated funds.

Highlights

- **Rulemaking.** The 2026 Legislature approved the pending rule IDAPA 20.03.02 which came into effect on July 1, 2026.
- **Integra Resources - DeLamar Mine**, **Owyhee County**: This project is undergoing accelerated NEPA permitting review part of the FAST-41. The project is currently in the Mine Plan of Operations review stage. Submission of their closure plan and reclamation plan to IDL is anticipated in 2027 Q2.
- **Liberty Gold - Black Pine Mine, Cassia County**: This project is undergoing accelerated NEPA permitting review part of the FAST-41. The project is currently in the draft Environmental Impact Statement review stage. IDL anticipates receiving a Cyanidation Facility Permanent Closure Plan application in March 2027, and a Reclamation Plan application in September 2027.
- **Perpetua Resources** – Stibnite Mine: In March 2025, IDL approved the cyanidation facility permanent closure plan and the initial three-year construction phase reclamation plan. Mine construction began in October 2025.

TOTAL PERMITS AND BONDING

IDL currently administers 1,611 mine sites covered by reclamation plans and 12 covered by dredge and placer permits as categorized in Table 2.

Table 2: Current Mine Permit Categories			
Sand and Gravel Mines (IDAPA 20.03.02.069)	**Hardrock, Phosphate & Complex Industrial (IDAPA 20.03.02.070)**	**Cyanidation Mines (IDAPA 20.03.02.071)**	**Dredge and Placer Permits (IDAPA 20.03.01)**
1583	28	1	12

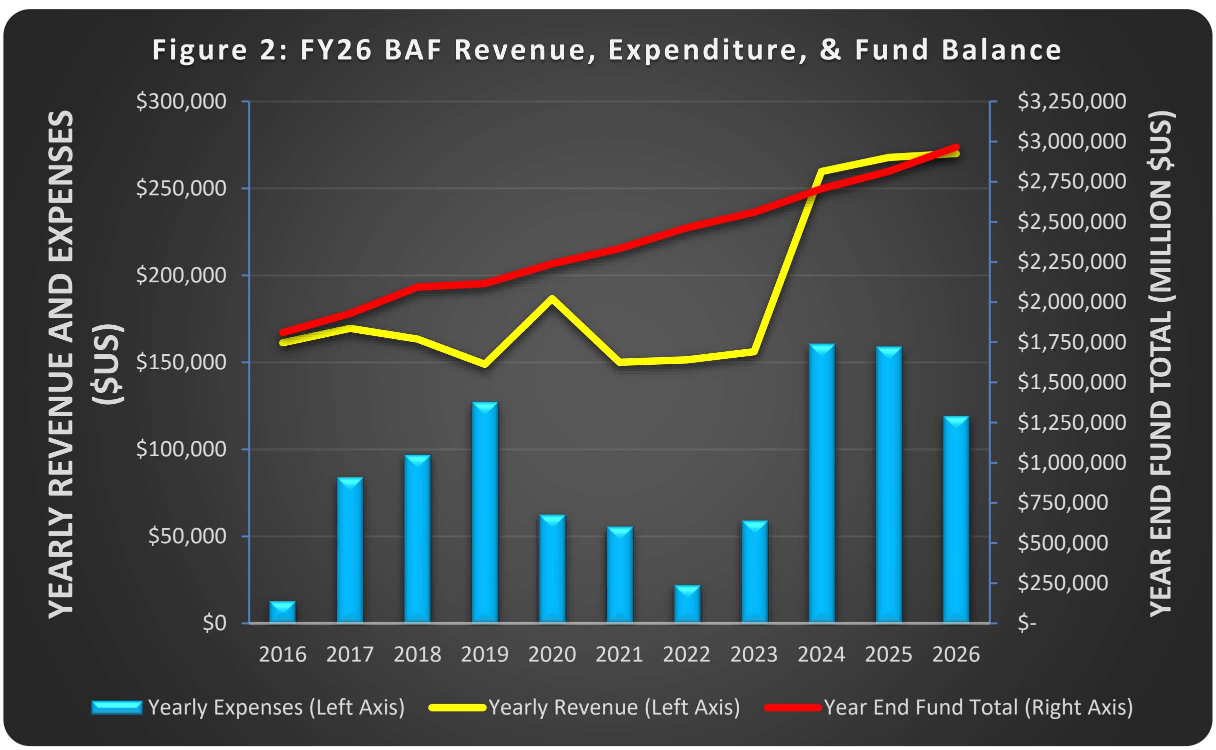
Table 3: Regulatory Minerals Historical Instrument Numbers										
Instrument Type	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**
Mined Land Reclamation										
New Reclamation Plans	24	18	28	17	10	10	29	33	31	22
Retirements	15	22	9	13	7	14	20	43	35	15
Total Reclamation Plans	1,542	1,540	1,561	1,580	1,574	1,545	1,571	1,571	1,579	1,611
Dredge and Placer										
New/Amended Permits	3	1	2	0	1	2	0	0	0	0
Retirements	2	0	1	0	0	0	3	1	1	16
Total Permits	26	27	28	28	29	31	28	27	28	12

Mine operators are eligible to provide bonding through traditional methods or the Bond Assurance Fund (BAF). Tables 4 and 5 list the acres and bond amounts currently in place for different types of mining operations. Created in 2006, the BAF provides a reclamation bonding option for small operators on private and state lands. In FY26, $270,061 was deposited into the fund which ended with $2,965,942 balance. Table 6 has details from the FY26 BAF billing. Figure 2 illustrates the revenue, expenditure, and balance for this fund.

Table 4: Bonding for Sand and Gravel, Simple Industrial Minerals, and Placer Permits								
	Reclamation Plans (IDAPA 20.03.02.069)				**Dredge and Placer Permits (IDAPA 20.03.01)**			
	Plans	**Permitted Acres**	**Total Bond**	**Bond/ Acre**	**Permits**	**Total Acres**	**Total Bond**	**Bond/ Acre**
Traditional Bond[1]	294	22,263	$21,110,016	$948	4	31	$37,910	$1,222
Bond Assurance Fund	629	29,035	n/a	n/a	6	266	n/a	n/a
[1] Surety Bond, Letter of Credit, Certificate of Deposit, or Cash								

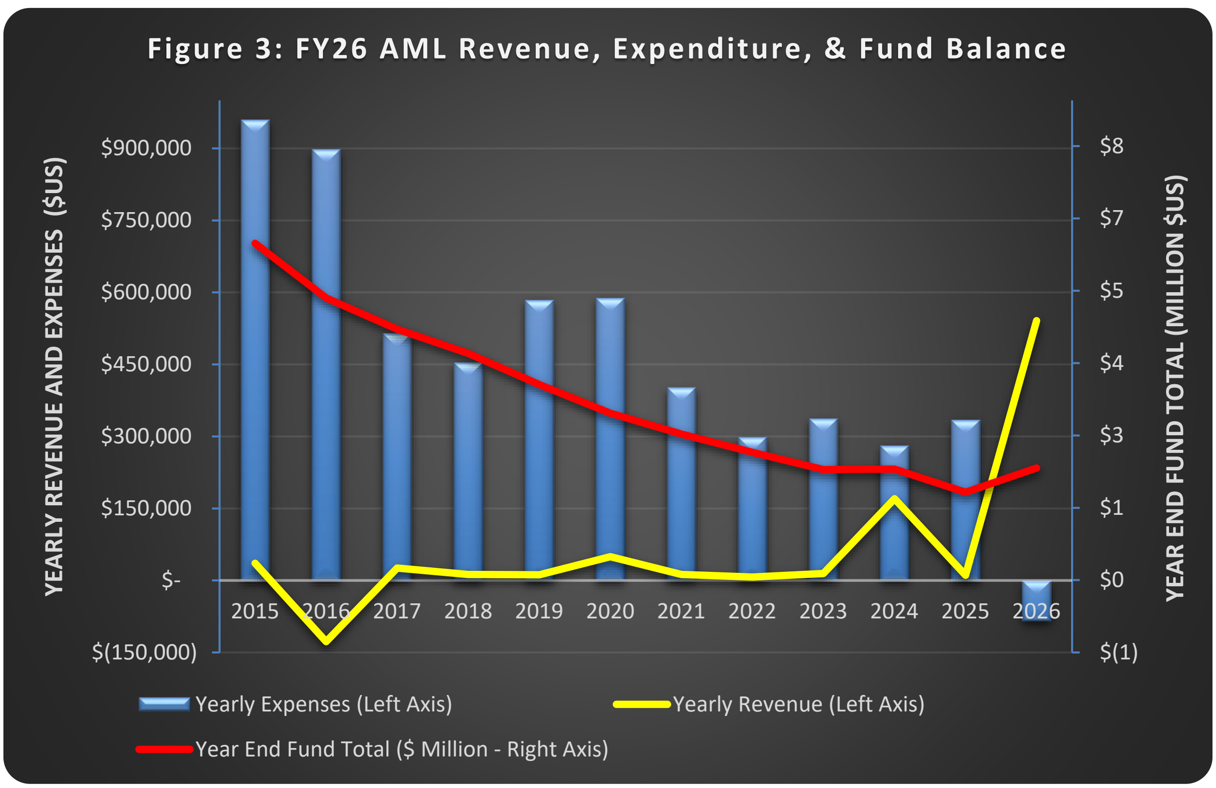
Table 5: Bonding for Hardrock, Phosphate & Complex Industrial Minerals				
	Reclamation Plans (IDAPA 20.03.02.070)			
	Permits	**Permitted Acres**	**Total Bond**	**Bond/Acre**
Traditional Bond[1]	28	21,669	$309,889,853	$14,301
[1] Surety Bond, Letter of Credit, Certificate of Deposit, or Cash				

Table 6: Bond Assurance Fund Billing (FY26)			
Disturbance (ACRES)	**Annual Fee ($)**	**Total Permits Distribution**	**Total Annual Fees ($)**
2 acres or less	$100	151	$15,100
> 2 acres ≤ 5 acres	$200	155	$31,000
> 5 acres ≤ 10 acres	$250	151	$37,750
> 10 acres ≤ 15 acres	$300	59	$17,700
> 15 acres ≤ 20 acres	$350	40	$14,000
> 20 acres ≤ 25 acres	$400	25	$10,000
> 25 acres ≤ 30 acres	$450	24	$10,800
> 30 acres ≤ 35 acres	$500	7	$3,500
> 35 acres ≤ 40 acres	$550	22	$12,100
40 Acres	$600	1	$600
	TOTAL	**635**	**$152,550**



ABANDONED MINE LANDS

Half of the one percent (1%) Idaho Mine License Tax (MLT) is deposited into the AML fund and used to reclaim lands impacted by mining operations (excluding sand and gravel as described in Idaho Code § 47-1205). In FY26, $541,165 was deposited into the AML Fund, including a $20,000 voluntary contribution, ending the year with a balance just over $2.1M. The AML Fund ended FY26 with a cash balance. In May 2026, IDL held its first meeting with the newly established advisory committee. The committee has agreed to meet quarterly to discuss funding and methods for AML projects. IDL is currently testing a ranking rubric for statutory compliance with prioritization of projects and will discuss its tentative schedule of projects with the committee at the next meeting in September 2026. Figure 3 illustrates the revenue, expenditure, and balance for this fund. Note, FY26 Expenses show the underlying accounting records are currently being reconciled. Updated figures will be provided once the review is complete.



Be it remembered that the following proceedings were had and done by the State Board of Land Commissioners of the State of Idaho, created by Section Seven (7) of Article Nine (IX) of the Constitution.

Draft Minutes

State Board of Land Commissioners Regular Meeting
July 21, 2026

The regular meeting of the Idaho State Board of Land Commissioners was held on Tuesday, July 21, 2026, at the State Capitol, Lincoln Auditorium. Governor Brad Little called the meeting to order. The following members were in attendance:

Honorable Secretary of State Phil McGrane
Honorable Attorney General Raúl Labrador
Honorable State Controller Brandon Woolf
Honorable Superintendent of Public Instruction Debbie Critchfield

Also Present:

Director Dustin Miller, Idaho Department of Lands
Department staff and guests

The regular meeting of the Idaho State Board of Land Commissioners was called to order by Secretary of State Phil McGrane, serving as Chair in the Governor's absence.

Agenda Amendment

Prior to consideration of the published agenda, Secretary of State McGrane requested unanimous consent to remove Item 4, **Mineral Lease Live Auction Results**, from the agenda and defer consideration to a future meeting. Attorney General Labrador explained that he had received concerns from neighboring property owners who indicated they had not received notice of the proposed lease auction. While acknowledging that the issue was not the substance of the lease itself, he expressed concern that similar questions regarding public notification had arisen previously and requested additional information regarding the Department's notification practices and opportunities to improve public awareness before Board action.

Director Miller responded that the Department followed the notification procedures adopted by the Board in 2018, including mailing notices to adjoining landowners and providing additional transparency throughout the leasing process. He explained that the mineral site had operated for decades, the previous lease had defaulted, and the Department reoffered the lease to maximize value for the endowment beneficiaries. Director Miller stated the Department would welcome additional discussion regarding communication practices and supported bringing the item back for future consideration.
Secretary McGrane emphasized that the Board's concerns centered on communication and public awareness rather than the merits of the proposed lease. He observed that improving communication with neighboring landowners, stakeholders, and the Board had become a recurring issue and suggested additional discussion at a future meeting.
Superintendent Critchfield recommended establishing agreed-upon guidelines defining public communication and neighbor notification expectations so the Department would have clear direction when conducting future public outreach.

By unanimous consent, the Board approved the agenda amendment and removed Item 4 from consideration.

Reports

1. Department Reports—presented by Dustin Miller, Director
   A. Timber Sales Revenue—June 2026

Director Miller reported that the Department sold 12 endowment timber sales during June, with seven receiving competitive bids averaging approximately 23 percent above appraised value. Six sales did not receive bids and will be re-evaluated before being offered again. Fiscal Year 2026 concluded with approximately $81 million in timber receipts and the Department exceeding the annual timber sale volume target. Director Miller attributed the strong financial performance to favorable stumpage prices and higher-value timber sales despite broader economic uncertainty.
Board members discussed the six unsold sales. Controller Woolf asked about the factors contributing to those results. Director Miller explained that a lack of bids is not uncommon and does not necessarily indicate a problem with the timber sales program. He stated that minimum bids are established through the appraisal process and that the Department reviews each unsold sale with prospective purchasers to evaluate factors such as market conditions, mill demand, logging capacity, hauling costs, and operational complexity before determining whether adjustments are appropriate and reoffering the sale.
Secretary McGrane asked whether broader market conditions were beginning to influence bidding activity. Director Miller acknowledged that market conditions can affect purchaser participation but reported that regional lumber and stumpage markets have remained generally stable. He noted that limited log supplies, consistent state timber offerings, and steady mill demand continue to support the market. At the Board's request, Director Miller agreed to further evaluate the factors contributing to the unsold sales, including the role of current market conditions, and provide additional information at a future meeting.

B. Leases/Permits Transactions and Revenue—June 2026

Director Miller reported that the Department issued 14 leasing instruments during June and completed several real estate transactions. Leasing revenue exceeded fiscal year projections by nearly $2 million, driven primarily by premium bids within the mineral and geothermal leasing programs. Mineral royalty deposits to the permanent fund also reached their highest level in more than ten years. Director Miller recognized Department staff for exceeding annual revenue expectations across multiple endowment programs.

C. Land Bank Aging Report

Secretary McGrane asked about future opportunities to utilize Land Bank funds for additional acquisitions beyond the item later on the agenda. Director Miller reported that the Department continues to actively evaluate acquisition opportunities and currently has approximately 15,000 acres identified in its acquisition pipeline. He explained, however, that current market conditions and high property values have made it difficult to complete larger acquisitions that provide the greatest long-term benefit to the endowment beneficiaries. He also noted that the Department is not seeing large timberland owners looking to divest of significant holdings, further limiting opportunities for larger acquisitions. Director Miller stated the Department will continue pursuing smaller acquisition opportunities, such as the Lost Creek parcel presented later in the meeting, while remaining focused on strategic acquisitions that support the Board's long-term reinvestment strategy and maximize returns for the endowment beneficiaries.

D. Fire Season Update

Director Miller provided an update on current wildfire activity, reporting estimated emergency fire suppression expenditures of approximately $20.7 million as of July 20, with a net suppression obligation of approximately $15 million after reimbursements. He reported that 118 fires had occurred on lands protected by the Department, the majority of which were human caused. Director Miller also discussed current fire conditions throughout Idaho, noting continued drought, elevated fire potential, and increasing national competition for firefighting resources.

A significant portion of the discussion focused on the Claremont Fire near Boise. Secretary McGrane stated he was conveying questions on behalf of Governor Little regarding the anticipated cost-share obligation associated with the fire, the response efforts, and the fire's cause. Director Miller advised that final suppression costs were not yet known because the incident remained active under a Complex Incident Management Team. He explained that suppression efforts had been complicated by the presence of unexploded ordnance within portions of the fire area, requiring modified firefighting tactics while continuing efforts to protect nearby communities and prevent further fire spread.

Board members also discussed the Department's cost-share responsibilities under existing fire protection agreements and the operational challenges associated with protecting lands within the Department's protection responsibility. Additional discussion addressed wildfire prevention efforts, ongoing fire investigations, and the Department's continued emphasis on aggressive initial attack to minimize fire impacts.

2. Endowment Fund Investment Board—presented by Chris Anton, EFIB Manager of Investments
    A. Manager's Report
    B. Investment Report

Chris Anton, Manager of Investments for the Endowment Fund Investment Board (EFIB), reported that the endowment fund gained approximately 16.6 percent during Fiscal Year 2026, representing nearly $600 million in investment gains. He provided an overview of recent financial market activity, noting a shift in investor interest from artificial intelligence and semiconductor stocks toward industrial, financial, and healthcare sectors as markets evaluate the long-term returns on significant AI infrastructure investments. He also discussed the effects of fluctuating energy prices and interest rates on the broader economy.

Mr. Anton reported that distributions to endowment beneficiaries remain strong, with $110 million distributed in Fiscal Year 2026 and $117 million approved for Fiscal Year 2027. Based on current projections, he anticipated future distributions to continue increasing. He advised that EFIB would consider its annual audit, distribution recommendations, and reserve fund transfers during its August meeting before presenting recommendations to the Land Board.

Controller Woolf asked about the endowment fund's performance relative to established global equity benchmarks and whether the variance was a concern. Mr. Anton acknowledged the recent underperformance and advised that EFIB staff would recommend replacing one of the global growth investment managers with a manager the organization has sought to retain for several years. He explained that the proposed change is intended to strengthen long-term investment performance while recognizing it would not change historical results.

Consent—Action Item(s)

3. Approval of Draft Minutes—June 16, 2026, Regular Meeting

Motion:

Controller Woolf moved to approve the Consent Agenda. Superintendent Critchfield seconded the motion. Motion carried unanimously.

Regular—Action Item(s)

4. Forest Fire Improved Parcel Assessment Rate Recommendation – presented by Julia Lauch, State Forester

State Forester Julia Lauch presented the Department's recommendation to increase the improved parcel forest fire protection assessment rate from $40 to $90 per qualifying parcel. She explained that the Legislature increased the statutory maximum assessment to $100 during the 2026 legislative session, providing the Board flexibility to establish a rate sufficient to support the Department's wildfire preparedness responsibilities. Ms. Lauch stated the recommendation was based on an evaluation of current preparedness costs, anticipated future needs, and the Department's goal of creating a more stable and sustainable funding source while reducing reliance on General Fund appropriations and federal preparedness grants.

Ms. Lauch reviewed the methodology used to develop the recommendation, including projected preparedness costs, inflationary impacts, staffing, equipment, aviation resources, and implementation of the Board's Fire Strategic Plan. She explained that the Department evaluated several funding scenarios before recommending a flat assessment rate of $90 per improved parcel.

Board members discussed the proposal at length. Questions focused on how the recommended rate was calculated, whether alternative funding models or tiered assessments based on parcel characteristics had been considered, the frequency with which the assessment should be reviewed, and how Idaho's assessment compares with surrounding states. Additional discussion addressed the Department's outreach efforts, opportunities for increased public awareness, and whether additional stakeholder input should be obtained before implementing the proposed increase.

Ms. Lauch responded that the Department considered multiple approaches but determined a single statewide assessment best reflects the Department's statutory responsibility to provide wildland fire protection rather than structural fire protection. She also explained that delaying action until the August meeting would not affect implementation of the proposed assessment.

Board members expressed support for ensuring adequate wildfire preparedness funding while requesting additional information regarding the Department's rate analysis, consideration of alternative assessment methodologies, and expanded public outreach before taking final action.

Motion:

Attorney General Labrador moved to postpone consideration of the proposed improved parcel assessment rate until the August meeting to allow additional review of the Department's analysis and provide additional opportunity for public communication and stakeholder outreach. Controller Woolf seconded the motion. Motion carried unanimously.

5. Public School Acquisition of Lost Creek General Fund Parcel – presented by Jim Elbin, Division Administrator, Trust Lands

Trust Lands Division Administrator Jim Elbin presented a proposal to transfer the Lost Creek General Fund parcel to the Public-School Endowment. Mr. Elbin explained that the parcel is one of a limited number of timberland parcels still owned by the General Fund, creating long-standing management and funding challenges because the General Fund lacks a dedicated mechanism to support ongoing forest management activities.

Mr. Elbin stated that transferring the parcel would align ownership, management responsibility, and funding while allowing the General Fund to receive fair market value through a $495,000 Land Bank transfer. He also advised that the parcel is surrounded by existing Public School Endowment lands, making it well suited for long-term endowment management. In response to Board questions, Mr. Elbin noted the Department intends to evaluate several additional parcels for similar transfers in order to improve fund integrity and utilize available Land Bank resources.

Motion:

Controller Woolf moved to approve the transfer of the Lost Creek General Fund parcel to the Public School Endowment utilizing Land Bank funds in the amount of $495,000. Superintendent Critchfield seconded the motion. Motion carried unanimously.

Information

None

Executive Session

None

Closing Remarks

Prior to adjournment, Secretary McGrane returned to the discussion that prompted removal of Item 4 from the agenda, emphasizing that public communication and stakeholder engagement had become a recurring theme in Board discussions. He encouraged the Department, Board members, and staff to work collaboratively to strengthen public outreach and neighbor notification practices for future Land Board actions. Director Miller welcomed additional collaboration on communication strategies while noting the Department had followed its current notification procedures.

There being no further business before the Board, the meeting was adjourned.

STATE BOARD OF LAND COMMISSIONERS
August 18, 2026
Consent Agenda

Subject

Strategic Plan FY2027–FY2030

Question Presented

Shall the Land Board direct the Department to submit the FY2027–FY2030 Strategic Plan to the Division of Financial Management?

Background

Each year the Division of Financial Management (DFM) collects agency strategic plans in accordance with Idaho Code §§ 67-1901–1904. The deadline for submittal is September 1, 2026.

Discussion

In 2016, leaders in the Idaho Department of Lands (Department) defined the four foundational goals that are at the heart of the Department's strategic plan.

These four goals continue to represent the Department's core responsibilities and guide staff's daily activities.

The four foundational goals are:

1. **Financial Stewardship**: Maximize long-term financial returns for the endowment beneficiaries and prudently manage state funds and resources.
2. **Customer Focused**: Act with professionalism, integrity, transparency, and responsiveness while providing exemplary service to internal and external customers and fostering trust in the management of Idaho’s lands and resources.
3. **People**: Develop a well-trained, high-performing workforce focused on carrying out the Department's mission.
4. **Process**: Develop and continuously improve integrated business processes, governance, and technology systems that enable secure, efficient, transparent, and data-informed decision-making across the agency.

In addition to the foundational goals, the Department's leadership team has developed and maintained six future-proofing goals aimed at preparing the Department for challenges yet to come. Leadership and staff evaluate the goals annually to ensure the goals provide sound direction for the Department's mission.

Specific tasks have been identified for each of the goals to help provide staff with clear direction. The Department will continue to incorporate tasks and objectives that align with strategic plan goals into employee performance plans. This alignment between employee performance measurement and the strategic plan ensures that effort is properly focused and that employees can more clearly see how their roles directly link to the goals of the Department.

The proposed strategic plan structure, which includes the Department's mission, vision, goals, and strategies is provided as Attachment 1. A version with tracked changes is included as Attachment 2.

The strategic plan includes a strategic focus on strengthening education, communication, and engagement with employees, elected officials, beneficiaries, stakeholders, partners, and the public.

The Department has also produced a high level report of strategic plan implementation progress, included as Attachment 3.

Recommendation

Direct the Department to submit its FY2027-FY2030 Strategic Plan to the Division of Financial Management by September 1, 2026.

Board Action

Attachments

1. Strategic Plan FY2027-FY2030
2. Strategic Plan FY2027-FY2030 tracked changes
3. Strategic Plan Progress Report

Strategic Plan FY2027–FY2030

Vision

Prepared for tomorrow's natural resource challenges.

Mission

To professionally and prudently manage Idaho's endowment assets to maximize long-term financial returns to the public schools and other trust beneficiaries and to provide professional assistance to the citizens of Idaho to use, protect, and sustain their natural resources.

Guiding Tenets

By focusing on our staff, customers, processes, and finances, IDL will remain a healthy, proactive and effective organization. To that end, departmental decisions should consider the following:

- Fiduciary Duty – Does this decision maximize long term financial returns from endowment lands and provide for prudent management of state funds and resources?
- IDL Staff – Is this decision consistent with the development and retention of a high performing workforce that is cohesive and accountable?
- Customers – With this decision, are we providing exemplary service to our customers?
- Processes – Is the decision informed by data and consistent with our policies and procedures?
- Forward-looking – Is this decision preparing us for success in the future?

IDL Programs Make Idaho Better!

We are committed to meeting our mission by executing our core programs and delivering results with professionalism and appreciation of Idaho's natural resources.

In the **Timber** program we manage over 1 million acres of productive timberland to produce sustainable revenue for the endowment beneficiaries. Timberland is managed intensively while focusing on long term health and productivity. The Timberland asset class currently provides about 30% of timber utilized by Idaho's vibrant $2.5 billion forest products industry while producing impressive returns on endowment lands. The department uses high quality data and modeling to develop our sustainable timber harvest plans.

The **Fire** program is responsible for fire suppression on about 9.3 million acres of endowment, private, and federal lands in Idaho and provides cooperative fire suppression throughout the state. Our fire

ATTACHMENT 1

suppression operations are conducted safely and aggressively with the goal of suppressing at least 95% of fires at 10 acres or less.

The **Real Estate and Endowment Leasing** programs lease land assets including rangeland, farmland, residential and commercial real estate and also lease mineral assets. These asset classes include approximately 1.4 million acres of land. The Real Estate Services Bureau continues to explore new ways to generate revenue for the beneficiaries such as commercial and energy leasing. Real Estate Services also manages land acquisitions, land disposals, exchanges and easements which are used to block up and improve access to endowment lands, add desirable land to the portfolio, and address underperforming assets.

The **Minerals, Navigable Waterways, and Oil & Gas** programs provide statewide regulatory oversight of active and legacy extraction operations while protecting the public's use of navigable lakes and rivers. We regularly partner with local, state, and federal agencies to ensure Idaho's land and resources are utilized, protected and restored.

The **Forestry Assistance, Shared Stewardship** and **Good Neighbor (GNA)** programs work with federal, state, county, and private partners to help manage and protect forests and rangelands throughout Idaho. Since wildfire, insects and disease do not recognize ownership boundaries, it is vital that all owners of Idaho lands collaborate to actively manage their forests and implement fuel reduction treatments. Healthy and actively managed forests are more resistant to negative impacts from fire, insect, and disease threats. Shared Stewardship and GNA will remain focused on implementation of Executive Order 2025-04, the Make Forests Healthy Again Act to increase active forest management and timber harvest, treat hazardous fuels, and improve forest health on federal lands in Idaho.

Strategic Focus

The Idaho Department of Lands recognizes that successfully fulfilling its mission depends not only on effective management of Idaho's natural resources, but also on public understanding and confidence in the Department's constitutional responsibilities. As Idaho continues to grow and public interest in endowment lands increases, the Department will place renewed emphasis on strengthening education, communication, and engagement with employees, elected officials, beneficiaries, stakeholders, partners, and the public.

Over the next four years, IDL will focus on increasing awareness of the Department's constitutional fiduciary responsibilities, the importance of active land management, and the long-term benefits provided through management of Idaho's endowment lands. By building understanding and trust, the Department can strengthen support for its mission while fostering productive relationships with those it serves.

To accomplish this strategic focus, IDL will:

- Increase internal education to ensure employees understand and can effectively communicate the Department's constitutional mission, fiduciary responsibilities, and strategic priorities.

Strategic Focus
• Expand public education and outreach regarding Idaho's endowment lands, beneficiaries, and the Department's role in generating long-term financial returns while responsibly managing natural resources. • Strengthen communication with the Land Board, elected officials, local governments, industry partners, educational institutions, and other stakeholders. • Enhance transparency by providing timely, accurate, and accessible information about Department initiatives, decisions, and accomplishments. • Foster meaningful public engagement that informs interested parties, builds trust, and supports informed decision-making. • Continue modernizing communication tools and digital platforms to improve access to information and customer service. • Promote a culture of consistent messaging and shared understanding across all levels of the Department. By strengthening understanding of the Department's mission and demonstrating sound stewardship of Idaho's trust assets, IDL will reinforce the public confidence and relationships necessary to successfully fulfill its constitutional responsibilities for generations to come.

External Factors Affecting Future Performance

We believe by focusing on our core competencies while simultaneously preparing for what a changing and growing Idaho may hold, we will continue to successfully meet expectations. Some external factors that we will need to monitor, acknowledge, and respond to are:

- Population Growth and Land Use Change: Idaho's continued population growth increases residential development near forested lands, expands recreation on state lands, and creates greater demand for public engagement, education, and customer service. Growth in the Wildland-Urban Interface (WUI) also increases the risk to lives and property from wildland fire.

- Workforce Recruitment and Retention: Competition for qualified employees continues to challenge recruitment and retention. Rising housing costs, changing workforce expectations, and increasing demand for specialized technical expertise require continued investment in attracting, developing, and retaining a skilled workforce.

- Wildland Fire and Forest Resilience: Longer fire seasons, increasingly complex fire behavior, and changing forest conditions place growing demands on wildfire preparedness, initial attack capability, forest health, and community resilience.

- Economic and Fiscal Conditions: Economic conditions, inflation, changing timber markets, and uncertainty in funding can affect both Department operations and revenues generated for Idaho's endowment beneficiaries.

- Technology and Public Expectations: Advances in technology create opportunities to improve efficiency, decision-making, and customer service while increasing expectations for digital government services, cybersecurity, and information management.

- Legislative and Policy Environment: Changes in laws, regulations, funding priorities, and public policy can significantly influence Department responsibilities, workload, and resource needs, requiring the Department to remain flexible and responsive.

Our Foundational Goals: 2027–2030

Under the direction of the Land Board, IDL is primarily focused on meeting the Land Board's constitutional mandate to manage state endowment trust lands "in such a manner as will secure the maximum long-term financial return" to the beneficiary institutions. Further, IDL (1) administers Idaho's public trust lands – the lands beneath the beds of Idaho's navigable lakes and rivers for the benefit of all Idahoans, (2) contributes to protection of water quality and other resources by overseeing forest and mining practices, (3) remediates abandoned mine lands, and (4) provides service and assistance to Idahoans through forestry and fire management programs. The following foundational goals place these obligations front and center:

Foundational Goal 1 – Financial Stewardship

Maximize long-term financial returns for the endowment beneficiaries and prudently manage state funds and resources.

- Task 1 – Proactively monitor and take actions to improve return on investment (ROI) on state endowment land in line with Land Board direction.
- Task 2 – Meet our sustainable timber sales objectives as directed by the Land Board.
- Task 3 – Manage our spending through a conservative approach and regular reporting and analysis.
- Task 4 – Explore, analyze and (where appropriate) introduce new income streams to the leasing programs.
- Task 5 – Pursue land transactions (exchanges/acquisitions/dispositions) that improve long-term financial returns for the beneficiaries
- Task 5 – Establish and monitor Key Performance Indicators for endowment programs to track and improve financial performance.
- Task 6 – Ensure all financial audits are passed successfully.
- Task 7 – Contain 95% of wildfires to 10 acres or less.

Foundational Goal 2 – Customer Focus and Trust: Act with professionalism, integrity, transparency, and responsiveness while providing exemplary service to internal and external customers and fostering trust in the management of Idaho's lands and resources.

- Task 1 - Public Education and Awareness- Develop and deliver timely, accessible, and engaging educational and informational resources that help Idahoans understand, safely enjoy, and legally utilize the lands and resources we manage and protect.
- Task 2- Support the Endowment Mission – Promote understanding of the endowment trust mission and demonstrate how responsible land management supports beneficiaries while balancing public access, stewardship, and long-term financial returns.

- Task 3 - Stakeholder Engagement and Transparency – Engage affected stakeholders and customers to inform decision-making, improve outcomes, and maintain transparency regarding agency actions and decisions.
- Task 4 - Improve Customer Experience - Continuously evaluate and improve customer-facing services, processes, and communications to ensure they are timely, efficient, and easy to access.
- Task 5 - Expand Digital Access - Leverage technology and digital tools to provide customers with convenient access to information, services, and opportunities for engagement

Foundational Goal 3 – People: Develop a well-trained, high performing workforce focused on carrying out the Department's mission.

- Task 1 – Prioritize and support staff development from employee onboarding to growth of professional expertise.
- Task 2 – Complete the development and delivery of the new employee onboarding program.
- Task 2 – Develop leaders and reinforce our culture of career long learning and advancement.
- Task 3 – Encourage and expect leadership from staff at all levels of the organization.
- Task 4 – Ensure that the executive leadership team continues to grow professionally, thereby improving the ability to develop other Department staff.
- Task 5 – Encourage participation and respond to overall results of the annual DHR employee engagement survey.
- Task 5 – Integrate Good Neighbor Authority operations into the Operations Division
- Task 6 – Adjust staffing and resources as needed to meet the Shared Stewardship objectives and Good Neighbor Authority output goals as described in the Shared Stewardship Agreement.

Foundational Goal 4 – Process: Develop and continuously improve integrated business processes, governance, and technology systems that enable secure, efficient, transparent, and data-informed decision-making across the agency.

- Task 1 - Integrate, modernize, and continuously improve business processes through secure, reliable, and interoperable technology systems and infrastructure.
- Task 2 - Provide employees with intuitive, reliable, and efficient tools, technology, and information systems that enhance productivity, collaboration, and service delivery.
- Task 3 - Establish, maintain, and regularly evaluate governance frameworks, policies, and procedures that promote consistency, accountability, regulatory compliance, and operational excellence.
- Task 4 - Design policies, procedures, and decision-making processes that empower employees to make timely, informed decisions at the lowest appropriate organizational level while maintaining accountability and appropriate oversight.

Our Stretch Goals: 2027–2030

Idaho remains a rapidly growing state, and we anticipate that the state will continue to evolve in both predictable and unpredictable ways. More people, more parcels, and more homes lead to growth in the wildland-urban interface (WUI), resulting in more challenging fire suppression responsibility and a more complex land ownership pattern which will impact land management. Growth may lead to changing expectations around land management and regulatory programs and a general increase in the demand for our services. The same issues pose a threat to endowment land management and our ability to stay true to the endowment constitutional mandate. The Department recognizes that it must remain diligent and true to our strengths but ready to pivot and evolve as needs change.

In addition to our core foundational goals, IDL leadership will continue to focus on several ongoing goals during the next 4 years that we believe will help prepare us for success in the future. The goals may evolve over time but will remain focused on preparing for the future. The goals are:

<u>Future-Proofing Goal 1 – Workforce Planning, Classification & Compensation</u>: Strategically manage workforce resources, classification structures, compensation practices, and workplace flexibility to attract, develop, retain, and deploy a high-performing workforce capable of meeting current and future agency needs.

- Task 1 – Continuously evaluate and address classification and compensation issues, including market competitiveness, hiring rates, pay equity, salary compression, recruitment and retention challenges, and implementation of statewide compensation initiatives.
- Task 2 – Conduct ongoing workforce planning and organizational assessments to ensure staffing levels, position classifications, and skillsets align with current and anticipated operational needs.
- Task 3 – Utilize flexible workplace practices, including telework, alternative work schedules, and other workforce strategies, where operationally appropriate and consistent with agency and state policies.
- Task 4 – Educate employees and supervisors regarding compensation programs, career opportunities, and the value of the State of Idaho's total rewards package to support recruitment, engagement, and retention.
- Task 5 - Identify critical positions and implement succession planning strategies to reduce institutional knowledge loss and ensure leadership and operational continuity

<u>Future-Proofing Goal 2 – Facilities & Workplace Infrastructure:</u> Strategically invest in facilities and workplace infrastructure to support employee safety, operational effectiveness, public service delivery, and long-term stewardship of agency resources.

- Task 1 – Develop and implement a long-range facilities plan that prioritizes facility maintenance, modernization, replacement, safety improvements, security enhancements, and office relocations based on operational needs and available resources.
- Task 2 – Establish facility design standards that promote operational efficiency, employee wellbeing, public accessibility, sustainability, consistency, and responsible stewardship of agency resources.
- Task 3 – Assess and prioritize deferred maintenance needs to reduce facility risks, extend asset life, and minimize long-term costs.
- Task 4 – Regularly communicate facility conditions, risks, priorities, and investment opportunities to agency leadership and the Land Board to support informed decision-making.

<u>Future-Proofing Goal 3 – Workforce Housing Facilities:</u> Address the housing needs of temporary and permanent staff who are critical to achieving our mission and must have available and affordable housing options.

- Task 1 – Through the executive team and facilities and fleet manager, plan for workforce housing including a prioritized list of needs considering existing housing availability and local cost of living.
- Task 2 – Continue working with other agencies with similar needs to identify solutions, increase efficiency, and share expense and effort.

- Task 3 – Explore options for new structure types and acquisition of existing structures while considering feasibility for each site including cost, benefits, lifespan, build time, etc.
- Task 4 – Analyze the feasibility of using earnings reserve funds to construct housing and the associated return on investment from rental income.
- Task 5 – Present the workforce housing issues and potential solutions to the Land Board for information/consideration.

Future-Proofing Goal 4 – Fire: Monitor, understand and respond to changes happening in the wildland fire environment due to longer & hotter seasons, fewer firefighters entering the career field, lagging wages and more citizens residing in the wildland-urban interface (WUI), and changes with federal partner organizations.

- Task 1 – Prepare for the utilization of a new master agreement template and begin planning for upcoming interagency negotiations.
- Task 2 – Continue progress on a comprehensive implementation plan to complement the strategic plan within the IDL fire program to ensure capacity to protect life, property and Idaho's natural resources.
- Task 3 – Continue to expand the Department's ability to compete for and employ professional firefighters through pay, benefits, housing, and developmental opportunities.
- Task 4 – Cooperate with efforts outside of IDL aimed at workforce development initiatives and increasing the pool of available professional firefighters over time.

Future-Proofing Goals 5 – Fund Integrity: Ensure that funds are utilized by the programs for which they are intended and that overhead expenses are proportionately allocated to the correct funding sources.

- Task 1 – Continue data analysis and identify specific changes needed to ensure funds are used appropriately and in the proper proportions (fund integrity).
- Task 2 – Analyze and modify employee salary funding sources to align work with funding as closely as possible.
- Task 3 – Identify and execute specific changes that will result in measurable progress towards improved fund integrity.
- Task 4 – Ensure that employee operating expense funding sources are aligned with the employee's salary funding sources.

Future-Proofing Goal 6 – Policy & Procedure: Update and standardize IDL's policy and procedure framework by ensuring all policies are current, compliant with governing authorities, clear in defining delegations of authority, and supported by an established review and accountability structure.

- Task 1 - Verify that all IDL policies and procedures align with applicable statutes, administrative rules, and Land Board policies, and revise any documents that are out of compliance.
- Task 2 - Consolidate existing directives—such as memos, minutes, guidance documents, and legacy governance materials—into formal policy or procedure documents and clearly document delegations of authority.
- Task 3 - Implement and maintain a structured policy review schedule for governing authorities and policy, track compliance with required review cycles, and hold responsible staff accountable for timely updates. As part of this task, implement a review schedule for existing Land Board

policies for alignment with fiduciary obligations, current law, and operational needs and prepare and present recommended updates to the Land Board when revisions are warranted.

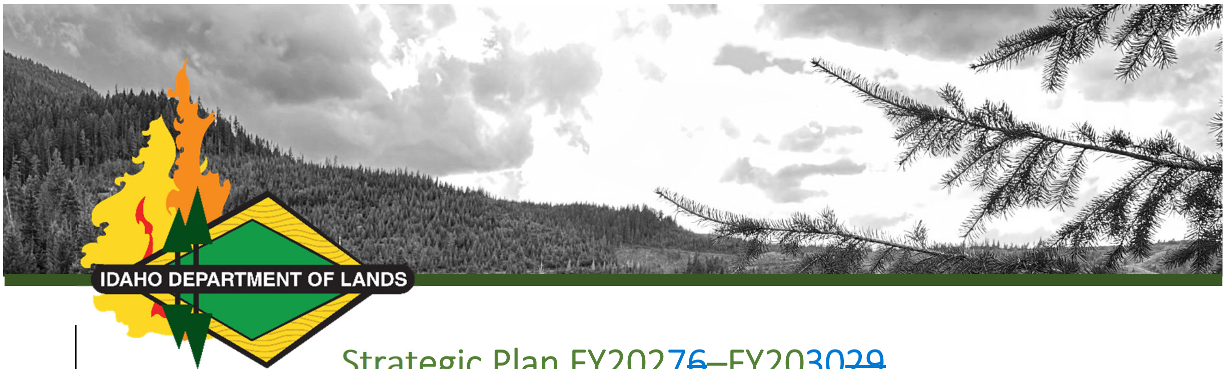
- Task 4 - Develop and adopt an IDL Style Guide that establishes standardized formatting, design, and accessibility requirements for all policies and procedures.

Appendix A – Benchmarks and Performance Measures

Note: The performance measures are typically longstanding measures that the Department believes are reasonable measures of performance. They are reported annually and tied to the strategic plan, as shown, but may not exactly align with the tasks within the foundational and stretch goals. A strategic plan may evolve from year to year while performance measures typically remain consistent over time.

Goal (Type)	Objective	Benchmark	Performance Measure
Financial Stewardship (Foundational)	Manage endowment timberland consistent with our fiduciary duty	Timber sale volume offered is consistent with Land Board direction	Offer 331 million board feet (mmbf) of timber for sale for future harvest
Financial Stewardship (Foundational)	Management endowment timberland consistent with our fiduciary duty	Achieve appropriate return on investment	Net return on timberland of at least 3.5%
Financial Stewardship (Foundational)	Protect endowment land consistent with our fiduciary duty	Initial attack effectiveness	At least 95% of wildfires contained at less than 10 acres
Financial Stewardship (Foundational)	Protect endowment lands consistent with our fiduciary duty	Fire suppression resource preparation	Fire readiness reviews completed on at least half of fire districts
Customer Focus (Foundational)	Provide exemplary service to forest landowners and operators	Forest practice compliances inspected	Inspect at least 50% of forest practice compliances issued
Customer Focus (Foundational)	Provide exemplary service to endowment lessees	Percentage of lease instruments fully executed by the expiration date	At least 90% fully executed
Customer Focus (Foundational)	Provide exemplary service to landowners and the forest products industry	Check scales conducted by the Idaho Board of Scaling Practices	At least 150 check scales conducted
Office Facilities and workplace infrastructure (Future Proofing)	Upgrade and/or replace facilities as needed	Develop and implement a long range facilities plan	Plan is developed for potential presentation to the Land Board and implementation where feasible
Classification and Compensation (Future Proofing)	Maintain appropriate staffing levels	Conduct ongoing workforce planning and organizational assessments to ensure staffing levels, position classifications, and skillsets align with current and anticipated operational needs	Ongoing planning and assessment results in a high performing workforce appropriately sized to achieve our mission
workforce Housing (Future Proofing)	Address the need for workforce housing	Develop a plan to meet workforce housing needs including a prioritized list	Plan is developed for potential presentation to the Land Board

Goal (Type)	Objective	Benchmark	Performance Measure
Fire (Future Proofing)	Safe and effective fire suppression	Strategic Plan implementation	Continue progress on a comprehensive implementation plan for the strategic plan for wildland fire
Fund Integrity (Future Proofing)	Ensure that employee operating expense funding sources are aligned with the employee's salary funding sources.	Funding is aligned	Areas with potential misalignment are identified and addressed
Policy & Procedure (Future Proofing)	Review, update, and organize policies and procedures	Verify that all IDL policies and procedures align with applicable statutes, administrative rules, and Land Board policies, and revise any documents that are out of compliance.	Verification occurs as policies are reviewed according to schedule
Fire (Future Proofing)	Safe and effective fire suppression/employee qualifications	Percentage of engines staffed with fully qualified crew	At least 75%
Fire (Future Proofing)	Safe and effective fire suppression/employee retention	Percentage of seasonal firefighters returning to IDL	At least 50%



Strategic Plan FY2027~~6~~–FY2030~~29~~

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Mission

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IDL Programs Make Idaho Better!

We are committed to meeting our mission by executing our core programs and delivering results with professionalism and appreciation of Idaho's natural resources.

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ATTACHMENT 2

fire suppression operations are conducted safely and aggressively with the goal of suppressing at least 95% of fires at 10 acres or less.

The **Real Estate and Endowment Leasing** programs lease land assets including rangeland, farmland, ~~and~~ residential and commercial real estate and also lease mineral assets. These asset classes ~~make up~~include approximately 1.4 million acres of land ~~in Idaho~~. ~~As the department has implemented Land Board direction to divest of large portions of the residential and commercial real estate asset classes over time, t~~The Real Estate Services Bureau continues to explore new ways to generate revenue for the beneficiaries such as commercial and energy leasing. Real Estate Services also manages land acquisitions, land disposals, exchanges and easements which are used to block up and improve access to endowment lands, add desirable land to the portfolio, and address underperforming assets.

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The **Forestry Assistance, Shared Stewardship** and **Good Neighbor (GNA)** programs work with federal, state, county, and private partners to help manage and protect forests and rangelands throughout ~~the state~~Idaho. Since wildfire, insects and disease do not recognize ownership boundaries, it is vital that all owners of Idaho lands collaborate to actively manage their forests and implement fuel reduction treatments. Healthy and actively managed forests are more resistant to negative impacts from fire, insect, and disease threats. Shared Stewardship and GNA will remain focused on implementation of Executive Order 2025-04, the Make Forests Healthy Again Act to increase active forest management and timber harvest, treat hazardous fuels, and improve forest health on federal lands in Idaho.

Strategic Focus

~~While IDL has successfully worked for years to implement Shared Stewardship and GNA to increase active management of federal lands and reduce wildfire risk across all land ownerships, the four years of this plan present a unique opportunity for progress. By working with our partners, IDL can achieve the objectives in Executive Order No. 2025-04, the Make Forests Healthy Again Act (Act).~~

~~IDL expects to take various actions intended to improve forest health and reduce wildfire risk in Idaho:~~

- ~~Develop a new Shared Stewardship agreement that enables vegetation and fuels management practices consistent with the objectives in the Act and establishes clear objectives and partnership commitments.~~
- ~~Work with Forest Service leadership – local, regional, and national – to increase the use of GNA as the mechanism to achieve the objectives in the Act and in related federal direction~~.
- ~~Increase timber volume output from GNA projects up to 100 million board feet annually within five years.~~
- ~~Utilize all appropriate federal authorities to increase federal forest restoration.~~
- ~~Evaluate the need for a higher output objective over time.~~

Strategic Focus

- ~~Adjust staffing and resources as needed to meet the GNA output goal.~~
- ~~Adjust staffing and resources as needed to meet Shared Stewardship objectives as described in the Shared Stewardship agreement.~~

~~Continue developing the strategic plan for managing wildland fire, engage with stakeholders, customers, and Idaho leaders, and work to obtain the resources necessary to meet fire management objectives in a changing Idaho.~~

The Idaho Department of Lands recognizes that successfully fulfilling its mission depends not only on effective management of Idaho's natural resources, but also on public understanding and confidence in the Department's constitutional responsibilities. As Idaho continues to grow and public interest in endowment lands increases, the Department will place renewed emphasis on strengthening education, communication, and engagement with employees, elected officials, beneficiaries, stakeholders, partners, and the public.

Over the next four years, IDL will focus on increasing awareness of the Department's constitutional fiduciary responsibilities, the importance of active land management, and the long-term benefits provided through management of Idaho's endowment lands. By building understanding and trust, the Department can strengthen support for its mission while fostering productive relationships with those it serves.

To accomplish this strategic focus, IDL will:

- Increase internal education to ensure employees understand and can effectively communicate the Department's constitutional mission, fiduciary responsibilities, and strategic priorities.
- Expand public education and outreach regarding Idaho's endowment lands, beneficiaries, and the Department's role in generating long-term financial returns while responsibly managing natural resources.
- Strengthen communication with the Land Board, elected officials, local governments, industry partners, educational institutions, and other stakeholders.
- Enhance transparency by providing timely, accurate, and accessible information about Department initiatives, decisions, and accomplishments.
- Foster meaningful public engagement that informs interested parties~~encourages collaboration~~, builds trust, and supports informed decision-making.
- Continue modernizing communication tools and digital platforms to improve access to information and customer service.
- Promote a culture of consistent messaging and shared understanding across all levels of the Department.

By strengthening understanding of the Department's mission and demonstrating sound stewardship of Idaho's trust assets, IDL will reinforce the public confidence and relationships~~partnerships~~ necessary to successfully fulfill its constitutional responsibilities for generations to come.

External Factors Affecting Future Performance

We believe by focusing on our core competencies while simultaneously preparing for what a changing and growing Idaho may hold, we will continue to successfully meet expectations. Some external factors that we will need to monitor, acknowledge, and respond to are:

- ~~Population Growth~~
  - ~~An increase in residents building homes in the Wildland-Urban Interface (WUI) creating greater risk of property and lives lost in wildland fires~~
  - ~~Changing customer expectations for the work we do and services we provide~~
  - ~~More residents, more landowners, and more neighbors creates an increased need for education and information sharing regarding management requirements on endowment and public lands~~
- ~~Competition for Skilled Labor~~
  - ~~Private sector and other public employers compete with IDL for employees~~
  - ~~Increased cost of living and housing costs make talent recruitment and retention difficult~~
  - ~~Natural resource careers may be less appealing to today's evolving workforce~~
  - ~~Additional shortages of contractors including those that work for our timber purchasers such as log truck drivers~~
- ~~New initiatives, programs or mandates that increase our workload and create gaps in our expertise~~
- ~~Changing public priorities that can lead to significant policy shifts in a short time~~
- ~~World events that create economic challenges such as continuing inflation, economic stagnation, or periods of recession~~Population Growth and Land Use Change: Idaho's continued population growth increases residential development near forested lands, expands recreation on state lands, and creates greater demand for public engagement, education, and customer service. Growth in the Wildland-Urban Interface (WUI) also increases the risk to lives and property from wildland fire.
- Workforce Recruitment and Retention: Competition for qualified employees continues to challenge recruitment and retention. Rising housing costs, changing workforce expectations, and increasing demand for specialized technical expertise require continued investment in attracting, developing, and retaining a skilled workforce.
- Wildland Fire and Forest Resilience: Longer fire seasons, increasingly complex fire behavior, and changing forest conditions place growing demands on wildfire preparedness, initial attack capability, forest health, and community resilience.
- Economic and Fiscal Conditions: Economic conditions, inflation, changing timber markets, and uncertainty in funding can affect both Department operations and revenues generated for Idaho's endowment beneficiaries.
- Technology and Public Expectations: Advances in technology create opportunities to improve efficiency, decision-making, and customer service while increasing expectations for digital government services, cybersecurity, and information management.

- Legislative and Policy Environment: Changes in laws, regulations, funding priorities, and public policy can significantly influence Department responsibilities, workload, and resource needs, requiring the Department to remain flexible and responsive.
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Our Foundational Goals: 20~~26~~27–20~~29~~30

Under the direction of the Land Board, IDL is primarily focused on meeting the Land Board's constitutional mandate to manage state endowment trust lands "in such a manner as will secure the maximum long-term financial return" to the beneficiary institutions. Further, IDL (1) administers Idaho's public trust lands – the lands beneath the beds of Idaho's navigable lakes and rivers for the benefit of all Idahoans, (2) contributes to protection of water quality and other resources by overseeing forest and mining practices, (3) remediates abandoned mine lands, and (4) provides service and assistance to Idahoans through forestry and fire management programs. The following foundational goals place these obligations front and center:

Foundational Goal 1 – Financial Stewardship

Maximize long-term financial returns ~~from the endowment lands~~for the endowment beneficiaries and prudently manage state funds and resources.

- Task 1 – Proactively monitor and take actions to improve ~~our~~ return on investment (ROI) on state endowment land in line with Land Board direction.
- Task 2 – Meet our sustainable timber sales objectives as directed by the Land Board.
- Task 3 – Manage our spending through a conservative approach and regular ~~communications,~~ reporting and analysis.
- Task 4 – Explore, analyze and (where appropriate) introduce new income streams to the leasing programs.
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- Task 5 – Establish and monitor Key Performance Indicators for endowment programs to track and improve financial performance.
- Task 6 – Ensure all financial audits are passed successfully.
- Task 7 – Contain 95% of wildfires to 10 acres or less.
- ~~Task 8 – Ensure that 90% of all sweep transactions are reconciled within 90 days and no sweep transactions reconciliations exceed 180 days.~~

Foundational Goal 2 – Customer Focus and ~~Public~~ Trust: Act with professionalism, integrity, transparency, and responsiveness while providing exemplary service to internal and external customers and fostering ~~public~~ trust in the management of Idaho's lands and resources.~~Act with professionalism and integrity, providing exemplary service to external and internal customers.~~

- Task 1: - -Public Education and Awareness- ~~–~~Develop and deliver timely, accessible, and engaging educational and informational resources that help Idahoans understand, safely enjoy, and legally utilize the lands and resources we manage and protect.~~Using the variety of tools available today, produce educational and informational materials to help Idaho citizens legally and safely utilize the lands we manage and protect.~~
- Task 2- -Support the Endowment Mission – Promote understanding of the endowment trust mission and demonstrate how responsible land management supports beneficiaries while

Commented [MA1]: Im not sure if this is the best way to say this. I may revise.

Commented [BH1R2]: I don't love having this in the plan. It will raise too many questions potentially in a public meeting. This should be addressed internally.

Commented [JL2]: Is this Foundational Goal only for Public Trust now? I was going to move some of last year's Strategic Focus into the Foundational Goals so that Public Trust Education, Communication, etc. could be the Strategic Focus.

Commented [JL2R2]: Something like... Implement the Shared Stewardship Agreement; work with Forest Service leadership - local, regional, and national - to increase the use of GNA as a mechanism to achieve the objectives in the Shared Stewardship Agreement and the Make Forests Healthy Again Act.

balancing public access, stewardship, and long-term financial returns.~~Proudly reaffirm the endowment mission and continue to support the beneficiaries.~~

- Task 3 ~~-~~ -Stakeholder Engagement and Transparency – Engage ~~early and often with~~ affected stakeholders and customers to inform decision-making, improve outcomes, and maintain transparency regarding agency actions and decisions.~~Where appropriate, engage with the potentially affected customers to ensure quality and transparency of our actions~~.
- Task 4 ~~-~~ -Improve Customer Experience - Continuously evaluate and improve customer-facing services, processes, and communications to ensure they are timely, efficient, and easy to access.
- Task 5 ~~-~~ -Expand Digital Access - Leverage technology and digital tools to provide customers with convenient access to information, services, and opportunities for engagement

Foundational Goal 3 – People: Develop a well-trained, high performing workforce focused on carrying out the Department's mission.

- Task 1 – Prioritize and support staff development from employee onboarding to growth of professional expertise.
- Task 2 – Complete the development and delivery of the new employee onboarding program.
- Task 2 – Develop leaders and reinforce our culture of career long learning and advancement.
- Task 3 – Encourage and expect leadership from staff at all levels of the organization.
- Task 4 – Ensure that the executive leadership team continues to grow professionally, thereby improving the ability to develop other Department staff.
- Task 5 – Encourage participation and respond to overall results of the annual DHR employee engagement survey.
- Task 5 – Integrate Good Neighbor Authority operations into the Operations Division
- Task 6 – Adjust staffing and resources as needed to meet the Shared Stewardship objectives and Good Neighbor Authority output goals as described in the Shared Stewardship Agreement.

Foundational Goal 4 – Process: ~~Implement policies and procedures using integrated systems that support effective and informed decision making.~~ Develop and continuously improve integrated business processes, governance, and technology systems that enable secure, efficient, transparent, and data-informed decision-making across the agency.

- ~~Task 1 – Integrate and improve business processes with secure technology systems and infrastructure.~~
- Task 1 - Integrate, modernize, and continuously improve business processes through secure, reliable, and interoperable technology systems and infrastructure.
- ~~Task 2 – Provide staff with tools and systems that are simple, functional and efficient.~~
- Task 2 - Provide employees with intuitive, reliable, and efficient tools, technology, and information systems that enhance productivity, collaboration, and service delivery.
- ~~Task 3 – Establish and maintain governance, policies, and procedures to direct agency operations.~~
- Task 3 - Establish, maintain, and regularly evaluate governance frameworks, policies, and procedures that promote consistency, accountability, regulatory compliance, and operational excellence.
- ~~Task 4 – During policy and procedure development and review, focus on empowering decision-making at the lowest level possible.~~
- Task 4 - Design policies, procedures, and decision-making processes that empower employees to make timely, informed decisions at the lowest appropriate organizational level while maintaining accountability and appropriate oversight.

Our Stretch Goals: 202~~6~~7–20~~29~~30

Idaho remains a rapidly growing state, and we anticipate that the state will continue to evolve in both predictable and unpredictable ways. More people, more parcels, and more homes lead to growth in the wildland-urban interface (WUI), resulting in more challenging fire suppression responsibility and a more complex land ownership pattern which will impact land management.~~,~~ ~~c~~Growth may lead to changing expectations around land management and regulatory programs and a general increase in the demand for our services. The same issues pose a threat to endowment land management and our ability to stay true to the endowment constitutional mandate. The Department recognizes that it must remain diligent and true to our strengths but ready to pivot and evolve as needs change.

In addition to our core foundational goals, IDL leadership will continue to focus on several ongoing goals during the next 4 years that we believe will help prepare us for success in the future. The goals may evolve over time but will remain focused on preparing for the future. The goals are:

Future-Proofing Goal 1 – Workforce Planning, Classification & Compensation: Strategically manage workforce resources, classification structures, compensation practices, and workplace flexibility to attract, develop, retain, and deploy a high-performing workforce capable of meeting current and future agency needs~~Intentionally monitor our pay and benefits structure to ensure we are utilizing our personnel cost (PC) appropriation to hire, develop and retain the right people in the right positions most effectively~~.

- Task 1 – Continuously evaluate and address classification and compensation issues, including market competitiveness, hiring rates, pay equity, salary compression, recruitment and retention challenges, and implementation of statewide compensation initiatives.~~Continue to address classification and compensation issues such as hiring rates, pay inequities, employee classification, salary compression, and change in employee compensation (CEC) implementation~~.
- Task 2 – Conduct ongoing workforce planning and organizational assessments to ensure staffing levels, position classifications, and skillsets align with current and anticipated operational needs.~~At the Division level, analyze staffing for each area/bureau/program to identify opportunities to right size to meet specific needs~~.
- Task 3 – Utilize flexible workplace practices, including telework, alternative work schedules, and other workforce strategies, where operationally appropriate and consistent with agency and state policies.~~Implement reasonable telework and flexible scheduling where appropriate, effective, and consistent with IDL and state policies.~~
- Task 4 – Educate employees and supervisors regarding compensation programs, career opportunities, and the value of the State of Idaho's total rewards package to support recruitment, engagement, and retention.~~Use micro-learning webinars or other means to communicate with staff regarding compensation issues and the value of the generous employee benefit package to improve employee retention~~.
- Task 5 - Identify critical positions and implement succession planning strategies to reduce institutional knowledge loss and ensure leadership and operational continuity

Future-Proofing Goal 2 – ~~Office~~ Facilities & Workplace Infrastructure: Strategically invest in facilities and workplace infrastructure to support employee safety, operational effectiveness, public service delivery, and long-term stewardship of agency resources.~~Proactively plan for maintenance, improvements, and replacement of our offices throughout the state.~~

- Task 1 – T Develop and implement a long-range facilities plan that prioritizes facility maintenance, modernization, replacement, safety improvements, security enhancements, and office relocations based on operational needs and available resources~~hrough the executive team and facilities and fleet manager, plan and implement office facility upgrades and replacements including structure replacements, major expansion/remodel projects, safety/security upgrades, and office relocations~~.
- Task 2 – Establish facility design standards that promote operational efficiency, employee wellbeing, public accessibility, sustainability, consistency, and responsible stewardship of agency resources.~~Define the space needs and aesthetic expectations for future structures to provide uniformity and to be financially responsible.~~
- Task 3 – Assess and prioritize deferred maintenance needs to reduce facility risks, extend asset life, and minimize long-term costs.~~Investigate alternative means of funding necessary facility upgrades (dedicated funds/Idaho Building Authority/etc.)~~
- Task 4 – Regularly communicate facility conditions, risks, priorities, and investment opportunities to agency leadership and the Land Board to support informed decision-making~~Present facilities needs and potential solutions to the Land Board for information/consideration~~.

Future-Proofing Goal 3 – ~~Seasonal~~Workforce Housing Facilities: Address the housing needs of temporary and permanent staff~~staff~~ who are critical to achieving our mission and must have available and affordable housing options.

- Task 1 – Through the executive team and facilities and fleet manager, plan for workforce~~seasonal~~ housing including a prioritized list of needs ~~from most to least urgent and document the best potential solution for each area.~~ considering existing housing availability and local cost of living.
- Task 2 – Continue working with other agencies with similar needs to identify solutions, increase efficiency, and share expense and effort.
- Task 3 – Explore options for new structure types and acquisition of existing structures while considering feasibility for each site including cost, benefits, lifespan, build time, etc.
- Task 4 – Analyze the feasibility of using earnings reserve funds to construct housing and the associated return on investment from rental income.
- Task 5~~4~~ – Present the ~~seasonal~~ workforce housing issues and potential solutions to the Land Board for information/consideration.

Future-Proofing Goal 4 – Fire: Monitor, understand and respond to changes ~~that are~~ happening in the wildland fire environment ~~organizations across the country~~ due to longer & hotter seasons, fewer firefighters entering the career field, lagging wages and more citizens residing in the wildland-urban interface (WUI), and changes with federal partner organizations.

- Task 1 – Prepare for the utilization of a new master agreement template and begin planning for upcoming interagency negotiations. ~~Continue implementation and monitoring of the new master agreement and identify potential future adjustments.~~

- Task 2 – Continue progress on a comprehensive implementation plan to complement the strategic plan within the IDL fire program ~~to include a vision, mission, goals, factual current status data and future-state scenarios that must be met~~ to ensure capacity to protect life, property and Idaho's natural resources.
- Task 3 – Continue to expand the Department's ability to compete for and employ professional firefighters through pay, benefits, housing, and developmental opportunities.
- Task 4 – Cooperate with efforts outside of IDL aimed at workforce development initiatives and increasing the pool of available professional firefighters over time.
- ~~Task 5 – Develop and execute the Leader's Intent for each fire season.~~

Future-Proofing Goals 5 – Fund Integrity: Ensure that ~~dedicated~~ funds are utilized by the programs for which they are intended and that overhead ~~activities~~expenses are ~~funded~~ proportionately allocated ~~with~~to the correct ~~programmatic~~funding ~~mix.~~sources.

- Task 1 – Continue data analysis and identify specific changes needed to ensure funds are used appropriately and in the proper proportions (fund integrity) ~~to meet Department needs~~.
- Task 2 – Analyze and modify employee salary funding sources to align work with funding as closely as possible.
- Task 3 – Identify and execute specific changes that will result in measurable progress towards improved fund integrity.
- Task 4 – Ensure that employee operating expense funding sources are aligned with the employee's salary funding sources.

Future-Proofing Goal 6 – Policy & Procedure: ~~Update and organize the many policies and procedures that inform our daily work while ensuring governance is clearly established and authority is delegated where appropriate.~~

- ~~Task 1 – Ensure that IDL policy and procedure aligns with statutes, rules, and Land Board policies.~~
- ~~Task 2 – Continue to revise or move existing directives, currently in multiple formats (e.g., Land Board memos, minutes, governance delineations), into an existing or new policy.~~
- ~~Task 3 – Follow the schedule for policy review and hold staff accountable to update policy as needed.~~
- ~~Task 4 – Develop IDL Style Guide policy that includes standardized formatting, design elements, and accessibility criteria for all Department policies and procedures.~~ Update and standardize IDL's policy and procedure framework by ensuring all policies are current, compliant with governing authorities, clear in defining delegations of authority, and supported by an established review and accountability structure.
    - Task 1
      Verify that all IDL policies and procedures align with applicable statutes, administrative rules, and Land Board policies, and revise any documents that are out of compliance.
    - Task 2
      Consolidate existing directives—such as memos, minutes, guidance documents, and legacy governance materials—into formal policy or procedure documents and clearly document delegations of authority.

- Task 3
  Implement and maintain a structured policy review schedule for governing authorities and policy, track compliance with required review cycles, and hold responsible staff accountable for timely updates. As part of this task, implement a review schedule for existing Land Board policies for alignment with fiduciary obligations, current law, and operational needs and prepare and present recommended updates to the Land Board when revisions are warranted.
- Task 4
  Develop and adopt an IDL Style Guide that establishes standardized formatting, design, and accessibility requirements for all policies and procedures.

Appendix A – Benchmarks and Performance Measures

Note: The performance measures are typically longstanding measures that the Department believes are reasonable measures of performance. They are reported annually and tied to the strategic plan, as shown, but may not exactly align with the tasks within the foundational and stretch goals. A strategic plan may evolve from year to year while performance measures typically remain consistent over time.

Goal (Type)	Objective	Benchmark	Performance Measure
Financial Stewardship (Foundational)	Manage endowment timberland consistent with our fiduciary duty	Timber sale volume offered is consistent with Land Board direction	Offer 331 million board feet (mmbf) of timber for sale for future harvest
Financial Stewardship (Foundational)	Management endowment timberland consistent with our fiduciary duty	Achieve appropriate return on investment	Net return on timberland of at least 3.5%
Financial Stewardship (Foundational)	Protect endowment land consistent with our fiduciary duty	Initial attack effectiveness	At least 95% of wildfires contained at less than 10 acres
Financial Stewardship (Foundational)	Protect endowment lands consistent with our fiduciary duty	Fire suppression resource preparation	Fire readiness reviews completed on at least half of fire districts
Customer Focus (Foundational)	Provide exemplary service to forest landowners and operators	Forest practice compliances inspected	Inspect at least 50% of forest practice compliances issued
Customer Focus (Foundational)	Provide exemplary service to endowment lessees	Percentage of lease instruments fully executed by the expiration date	At least 90% fully executed
Customer Focus (Foundational)	Provide exemplary service to landowners and the forest products industry	Check scales conducted by the Idaho Board of Scaling Practices	At least 150 check scales conducted
Office Facilities and workplace infrastructure (Future Proofing)	~~Replace~~Upgrade and/or replace facilities as needed	~~Develop a plan for replacement of office facilities as needed~~ Develop and implement a long range facilities plan	Plan is developed for potential presentation to the Land Board and implementation where feasible
Classification and Compensation (Future Proofing)	Maintain appropriate staffing levels	~~Analyze the use of temporary and permanent staff across programs~~ Conduct ongoing workforce planning and organizational assessments to ensure staffing levels, position classifications, and skillsets align with current and anticipated operational needs	~~Analysis is completed and guidelines are developed and implemented~~Ongoing planning and assessment results in a high performing workforce appropriately sized to achieve our mission

Goal (Type)	Objective	Benchmark	Performance Measure
~~Seasonal Housing Facilities~~ workforce Housing (Future Proofing)	Address the need for ~~seasonal~~workforce housing	Develop a plan to meet ~~seasonal~~workforce housing needs including a prioritized list	Plan is developed for potential presentation to the Land Board
Fire (Future Proofing)	Safe and effective fire suppression	~~Master agreement~~Strategic Plan implementation	~~Monitor successes and shortcomings for future adjustments to the agreement~~Continue progress on a comprehensive implementation plan for the strategic plan for wildland fire
Fund Integrity (Future Proofing)	• ~~Ensure programs are funded from appropriate funding sources~~Ensure that employee operating expense funding sources are aligned with the employee's salary funding sources.	~~Data collection and analysis~~Funding is aligned	~~Collect data and develop an understanding of the situation~~Areas with potential misalignment are identified and addressed
Policy & Procedure (Future Proofing)	Review, update, and organize policies and procedures	• ~~Schedule ongoing policy review~~Verify that all IDL policies and procedures align with applicable statutes, administrative rules, and Land Board policies, and revise any	~~Recurring schedule is established and staff are accountable~~ Verification occurs as policies are reviewed according to schedule

Goal (Type)	Objective	Benchmark	Performance Measure
		documents that are out of compliance.	
Fire (Future Proofing)	Safe and effective fire suppression/employee qualifications	Percentage of engines staffed with fully qualified crew	At least 75%
Fire (Future Proofing)	Safe and effective fire suppression/employee retention	Percentage of seasonal firefighters returning to IDL	At least 50%

FY2026 Strategic Plan Progress Report

STRATEGIC GOAL NARRATIVES: FOUNDATIONAL GOALS

Foundational Goal 1 – Financial Stewardship

☑ *Maximize long-term financial returns from the endowment lands and prudently manage state funds and resources.*

During FY2026, the Department continued to demonstrate strong financial stewardship through disciplined fiscal management, performance monitoring, and sound oversight of endowment assets.

Divisions actively managed expenditures through regular financial reporting, analysis, and conservative spending practices while seeking operational efficiencies that maximize the use of available resources.

The Department continued monitoring key performance indicators for its timberland asset portfolio, consistently meeting annual timber sale objectives while evaluating transition lands for leasing and disposition opportunities that improve long-term returns. Financial performance remained strong, with endowment expenditures continuing to grow at a slower rate than revenues.

The Department also achieved a significant milestone by completing its FY2025 Legislative Services Office audit with no findings or recommendations, affirming that financial operations met accepted standards and complied with applicable laws, regulations, contracts, and grant requirements.

Within the fire program, ongoing analysis of the Fire Dedicated Fund resulted in successful legislative approval of House Bill 511, increasing the cap on Forest Fire Protection Assessment for improved parcels and strengthening the long-term sustainability of Idaho's wildfire protection funding.

Foundational Goal 2 – Customer Focus

☑ *Act with professionalism and integrity while providing exemplary service to external and internal customers.*

The Department continued expanding communication, transparency, and stakeholder engagement throughout FY2026. Across all programs, staff emphasized proactive outreach with customers, partners, elected officials, industry organizations, and educational institutions.

Department staff distributed 390 GovDelivery communications that informed Idaho citizens and stakeholders about public notices, rulemaking activities, land management projects, events, and agency initiatives. These communications improved public awareness and expanded access to timely information.

IDL strengthened relationships with policymakers by partnering with the Idaho Forest Products Commission to host the annual Opinion Leaders Tour, providing legislators firsthand exposure to endowment land management and Idaho's forest products industry.

Leadership and staff also represented the Department at numerous state and national conferences, strengthening partnerships while reinforcing the Department's fiduciary responsibility to Idaho's trust beneficiaries.

Collectively, these efforts supported our goal of increasing public understanding of the Department's mission while improving transparency, customer service, and stakeholder confidence.

Foundational Goal 3 – People

☑ *Develop a well-trained, high-performing workforce focused on carrying out the Department's mission.*

Employee development remained a significant organizational priority throughout FY2026. The Department continued investing in leadership development, onboarding, professional training, and workforce succession planning.

The Leadership Development Program was successfully restarted with twelve participants, while six additional employees were sponsored through the Idaho Certified Public Manager Program.

Human Resources expanded onboarding resources, developed micro-learning opportunities, and created orientation materials specifically designed for seasonal employees.

Department leadership continued promoting professional growth through cross-training, acting assignments, leadership moments, and lifelong learning opportunities.

Nearly 300 employees participated in the Department-wide All Staff Meeting, strengthening organizational awareness and reinforcing the Department's shared mission.

Several divisions also demonstrated remarkable workforce resilience by successfully rebuilding staffing following significant turnover while maintaining operational effectiveness and improving organizational efficiency.

Foundational Goal 4 – Process

☑ *Implement policies and procedures using integrated systems that support effective and informed decision making.*

Throughout FY2026, the Department continued modernizing business processes and technology systems to improve efficiency, consistency, and informed decision making.

Major initiatives included deployment of a new web-based Land Board management system that will streamline preparation and management of Land Board materials, along with implementation of HighQ legal management software to improve the submission, tracking, and management of legal requests.

Programs across the Department continued reviewing, revising, and implementing policies and procedures to improve operational consistency.

Significant work occurred within the Minerals and Navigable Waters programs through updated procedures, communications policies, and regulatory improvements designed to simplify decision-making while maintaining compliance and customer service.

STRATEGIC GOAL NARRATIVES: FUTURE-PROOFING GOALS

Future-Proofing Goal 1 – Classification & Compensation

☑ *Ensure compensation and staffing structures support recruitment, development, and retention.*

The Department continued making measurable progress toward improving recruitment and retention through strategic investments in employee compensation and organizational effectiveness.

For permanent personnel, since FY2023, average starting salaries have increased by nearly 20% through statewide compensation adjustments and targeted hiring rate increases. Many classifications that previously started at 80–88% of policy now start at 85–90% of policy, improving competitiveness in a challenging labor market.

The Department continued investing in its seasonal workforce by increasing average starting wages by approximately 42% since 2018 while modernizing the seasonal pay structure to better recognize qualifications, specialized skills, increased responsibility, and career progression throughout the fire season.

Although compensation pressures remain due to continued wage increases among federal agencies, neighboring states, local governments, and private industry, these improvements represent meaningful progress toward strengthening IDL's workforce.

The Department also continued evaluating organizational structure, staffing levels, telework, and flexible scheduling to maximize available personnel funding while improving communication, operational efficiency, and employee engagement.

Future-Proofing Goal 2 – Office Facilities

☑ *Plan for maintenance, improvements, and replacement of Department facilities.*

FY2026 marked significant progress in modernizing Department facilities statewide.

The Department completed construction of the new St. Joe Office, creating a modern facility that better supports employees and customers. Design work also advanced for the comprehensive renovation of the Ponderosa Office following receipt of $5 million in capital funding.

Additional accomplishments included replacement of the Boise Staff Office roof and HVAC system, planned HVAC improvements at the Coeur d'Alene Office, increased annual maintenance funding, and future construction of covered fleet parking at the Priest Lake Office.

These projects have been coordinated under the Department's new Facilities and Fleet Manager, whose leadership has significantly improved long-term planning and prioritization of facility investments.

Future-Proofing Goal 3 – Seasonal Housing Facilities

☑ *Provide affordable housing for seasonal employees.*

The Department continued addressing one of its most significant workforce challenges by expanding seasonal housing opportunities throughout Idaho.

A major accomplishment was the near completion of the Grangeville Fire Operations Center acquisition, which will significantly increase available housing capacity in an area where affordable housing remains scarce.

Additional investments were made to secure seasonal housing in the Maggie Creek and Craig Mountain areas, ensuring critical fire personnel have access to housing necessary to support Department operations.

Future-Proofing Goal 4 – Fire

☑ *Prepare the Department for the evolving challenges facing wildland fire management.*

The Department made substantial progress implementing its Wildland Fire Strategic Plan during FY2026.

Following Land Board approval of the Strategic Plan, implementation activities continued across the organization. Leadership strengthened Agency Administrator training, improved communication with partner organizations, and continued preparations for the next round of Master Agreement negotiations with federal agencies.

Department staff also strengthened collaboration with the Idaho Office of Emergency Management and Idaho Fire Chiefs Association while participating in development of a statewide wildland firefighter curriculum for Idaho public schools to support future workforce recruitment.

Operational performance remained strong, with 94% of wildfires held to ten acres or less during Calendar Year 2025. Continued investments in seasonal firefighter compensation have improved recruitment and retention, although competition for qualified firefighters remains intense throughout the western United States.

Future-Proofing Goal 5 – Fund Integrity

☑ *Ensure dedicated funds are used for their intended purpose.*

Throughout FY2026, the Department continued strengthening financial accountability through ongoing monitoring of staffing, expenditures, and program funding.

Programs conducted detailed financial analyses to improve fund integrity, including significant organizational reviews resulting from implementation of House Bill 226. Budget requests were carefully evaluated to ensure expenditures aligned with appropriate funding sources, while expenses continued to be monitored to ensure costs were charged to the programs receiving the benefit.

These efforts support transparent financial management while ensuring compliance with statutory funding requirements.

Future-Proofing Goal 6 – Policy & Procedure

☑ *Maintain current policies, procedures, and governance documents.*

The Department continued a comprehensive effort to modernize agency policies, procedures, administrative rules, and governing documents.

Programs participated in negotiated rulemaking, including updates to the Mined Land Reclamation rules, while simultaneously evaluating statutory improvements through legislative proposals.

Department staff also completed an extensive review of more than 300 sections of Idaho Code as part of the Idaho Code Cleanup Act, recommending numerous obsolete provisions for repeal.

Ongoing review schedules for Department and Land Board policies ensure governance documents remain current, consistent, and aligned with evolving operational needs while clearly defining organizational authority and responsibilities.

STATE BOARD OF LAND COMMISSIONERS
August 18, 2026
Consent Agenda

Subject

Mineral Lease Live Auction – May 28, 2026

Question Presented

Shall the Land Board direct the Idaho Department of Lands to award a mineral lease to the high bidder at the live auction?

Background

The Idaho Department of Lands (Department) received an application for a basalt mineral lease on a 41-acre parcel of Public School endowment land located on the west side of Payette Lake on Warren Wagon Road in Valley County. Site maps are included as Attachment 1.

Pursuant to Idaho statute and Department procedure, the public auction was advertised and held to determine the high bidder for the lease. Auction participants were required to register for the live auction one week prior to the auction date. Department staff conducted the live auction. The existing grazing lessee was notified of the pending mineral lease. No comments were received.

Discussion

For the purpose of securing a single lessee for the mineral lease, a live auction was held on May 28, 2026, at the Idaho First Bank building in McCall, Idaho. Seubert Excavators, Inc. submitted a successful premium bid of $400,000.00 for mineral lease E500077. Falvey's LLC (original applicant); Granite Excavation; Premier, LLC; and Knife River Corporation also registered for the auction. The lease includes a 10-year term for the extraction of basalt, including annual rent of $500.00 ($5.00 per acre or $500.00 minimum); a minimum annual royalty payment of $3,000.00; and a $1.75 per short ton royalty rate. Attachment 2 summarizes the results of the live auction.

Idaho Code § 58-310(4) provides that the Land Board has the right to reject any bid made at a live auction where fraud or collusion are present, or for any reason, all within the sole discretion of the Land Board. The Department completed the lease auction process in accordance with existing statute and procedures and did not observe any indication of fraud or collusion related to this process.

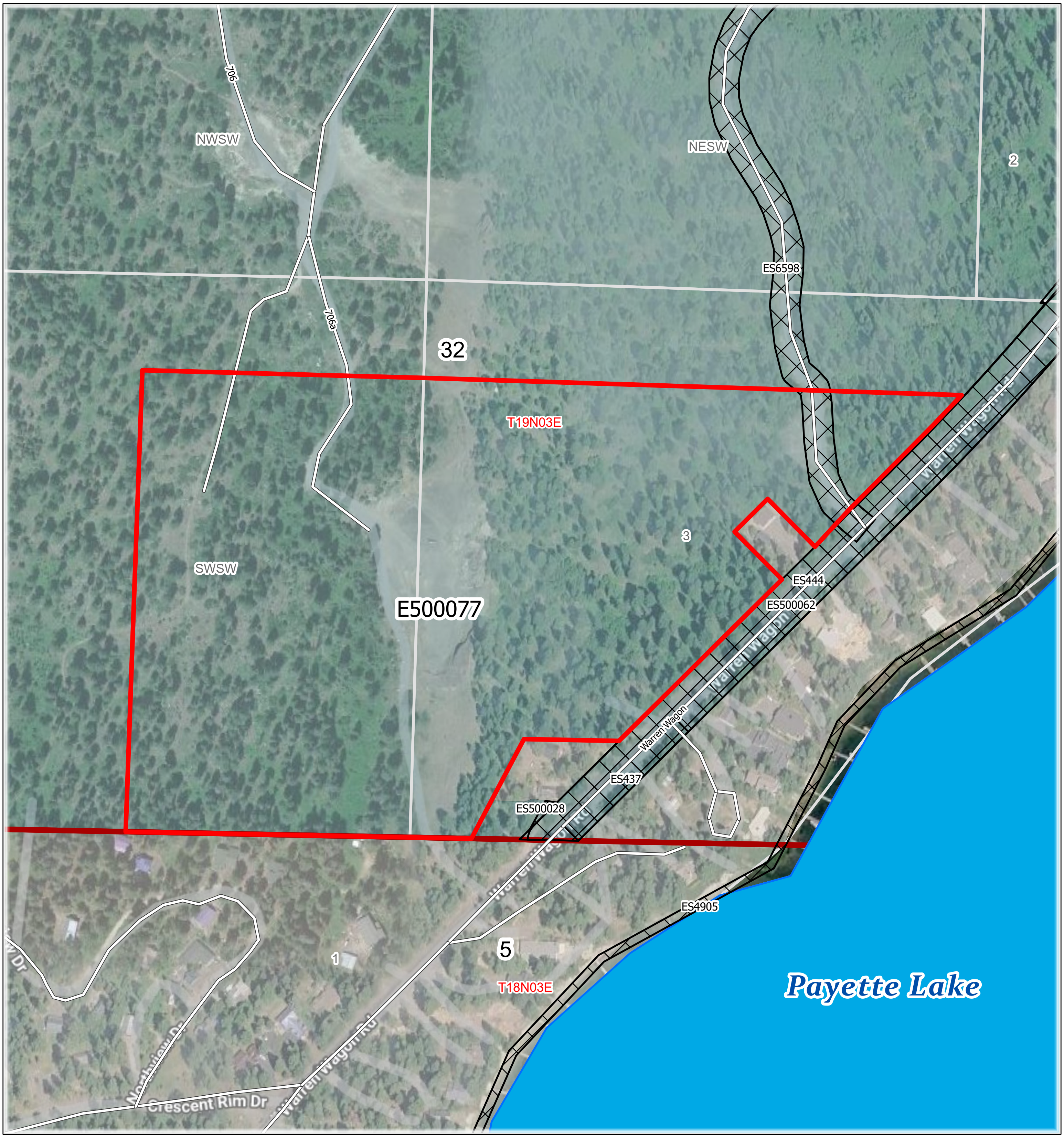
Recommendation

Direct the Department to award mineral lease E500077 to Seubert Excavators, Inc., the high bidder at the auction.

Board Action

Attachments

1. Site Maps for Mineral Lease E500077
2. Summary of Auction Results for Mineral Lease E500077



Subject Lease
PLSS Township
County Boundary
State
Private
PLSS Section
PLSS Subsection
Local Roads
Major Lakes
Easements - Active

E500077 - Detail

T19N - R03E - Sec 32
Valley County

3/31/2026

IDAHO DEPARTMENT OF LANDS

N W E S

0 490 US Feet

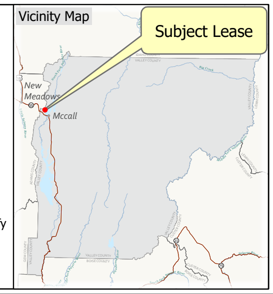
Map Notes

Projection: Idaho Transverse Mercator, NAD 83

Map Notes and Data Sources

Disclaimer:
This map has been compiled using the best information available to the Idaho Department of Lands at the time and may be updated and/or revised without notice. In situations where known accuracy and completeness is required, the user has the responsibility to verify the accuracy of the map and the underlying data sources.

Vicinity Map



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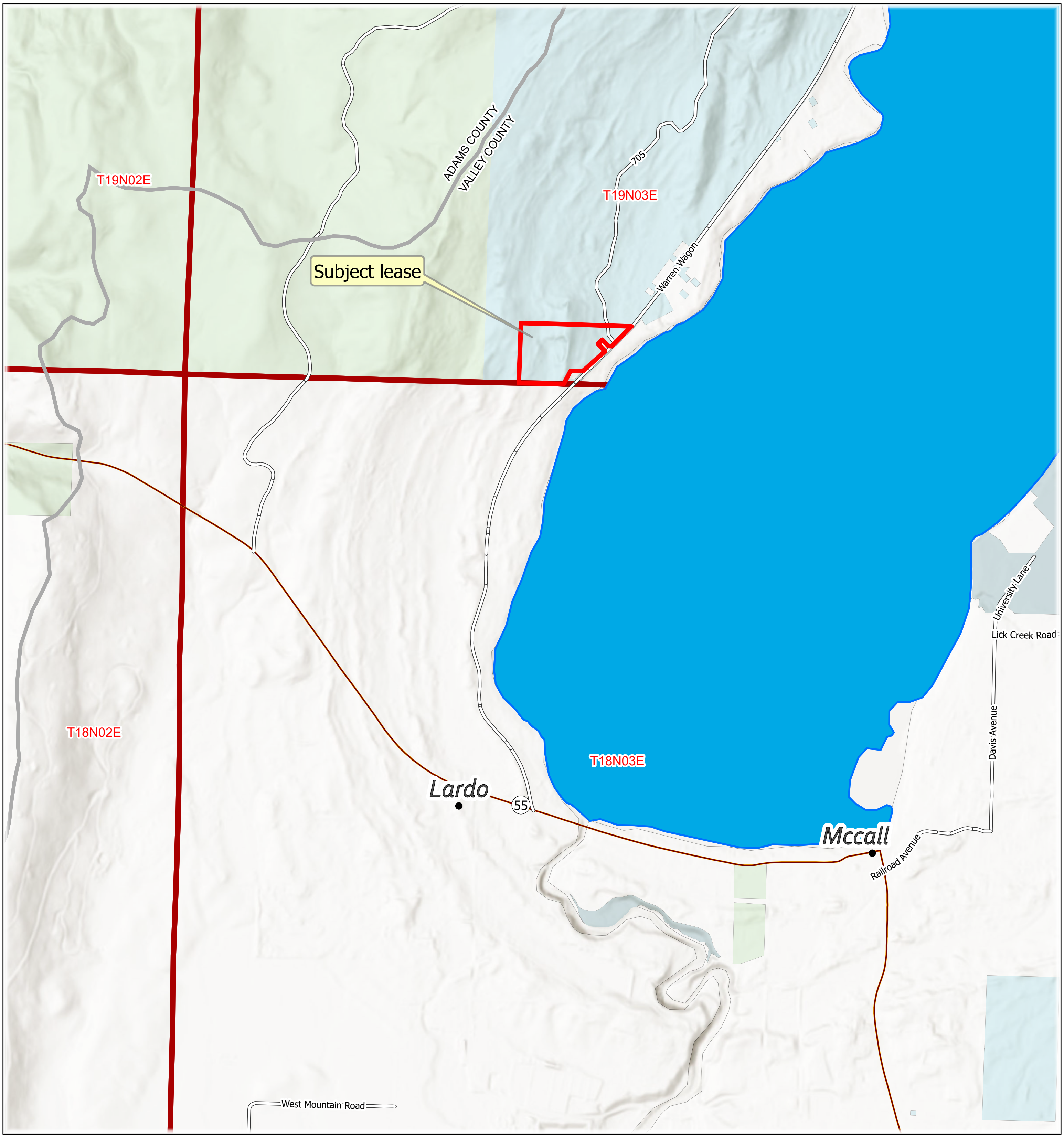
cbennett

ATTACHMENT 1



Subject Lease
PLSS Township
County Boundary
US Forest Service
State
Other State
Private
Local Roads
Major Lakes
Idaho

E500077 - Vicinity

T19N - R03E - Sec 32
Valley County

3/31/2026

IDAHO DEPARTMENT OF LANDS

N W E S

0 3,000 US Feet

Map Notes

Projection: Idaho Transverse Mercator, NAD 83

Map Notes and Data Sources

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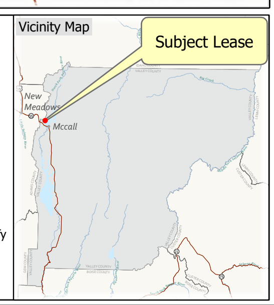
Vicinity Map



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cbennett

ATTACHMENT 1.1

Summary of May 28, 2026 Mineral Lease Live Auction

Supervisory Area	Lease Number	Endowment	Lease Term (Years)	Acres	Commodity	# of Participants	# of Bids	High Bid Amount	High Bidder
Payette Lakes	E500077	PS	10	41	Basalt	5	48	$400,000	Seubert Excavators, Inc.

ATTACHMENT 2

Monthly Report to the Board of Land Commissioners

Investment performance through July 31, 2026

Month: -0.7% ***Fiscal year: -0.7%***

A re-escalation of tensions between the U.S. and Iran pushed oil prices above $100 per barrel and lifted energy and commodity prices. Interest rates moved higher in anticipation of inflationary pressures. Late in the month attention shifted to second-quarter earnings and the sustainability of A.I. and semiconductor returns. Technology stocks were under pressure as elevated valuations, export controls and China's technological progress weighed on sentiment. Energy and financial stocks performed well during the month.

Status of endowment fund reserves

Distributions for FY2027 and FY2028 are well secured.

Significant actions of the Endowment Fund Investment Board

None

Compliance/legal issues or areas of concern

Material deviations from Investment Policy

None

Material legal issues

None

Changes in Investment Board membership or agency staffing

The Board was saddened by the recent passing of Jerry Aldape.

Upcoming issues or events

- Land Board Audit Committee Meeting – August 17, 2026
- EFIB Board Meeting – August 17, 2026

IDAHO ENDOWMENT FUND INVESTMENT REPORT

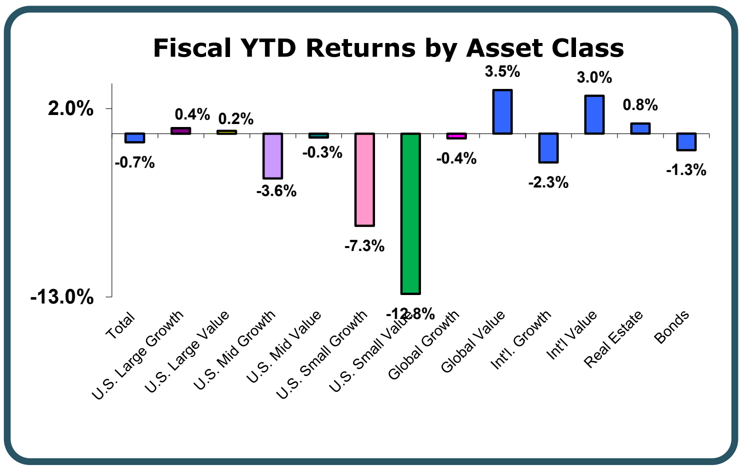
Preliminary Report (Land Grant Fund) July 31, 2026

	Month	FYTD
Beginning Value of Fund	**$ 4,120,608,092**	**$ 4,120,608,092**
Distributions to Beneficiaries	(10,023,200)	(10,023,200)
Land Revenue net of IDL Expenses	8,353,265	8,353,265
Change in Market Value net of Investment Mgt. Expenses	(26,350,200)	(26,350,200)
Current Value of Fund	**$ 4,092,587,957**	**$ 4,092,587,957**

Gross Returns	One Month	Calendar Y-T-D	Fiscal Y-T-D	One Year	Three Year	Five Year	Ten Year
Total Fund	**-0.7%**	**8.5%**	**-0.7%**	**15.4%**	**12.3%**	**6.6%**	**9.5%**
*66% ACWI IMI, 24% BB Agg, 10% ODCE**	*-0.5%*	*7.8%*	*-0.5%*	*15.8%*	*12.7%*	*7.4%*	*9.2%*
Total Fixed	**-1.3%**	**-0.6%**	**-1.3%**	**3.2%**	**4.2%**	**0.0%**	**1.7%**
BB U.S. Agg.	*-1.3%*	*-0.7%*	*-1.3%*	*2.7%*	*3.7%*	*-0.3%*	*1.5%*
Total Equity	**-0.7%**	**12.8%**	**-0.7%**	**22.0%**	**17.6%**	**10.0%**	**13.2%**
*MSCI All Country World IMI***	*-0.2%*	*11.7%*	*-0.2%*	*22.7%*	*18.5%*	*11.1%*	*12.9%*
Domestic Equity	**-1.4%**	**12.7%**	**-1.4%**	**20.7%**	**17.3%**	**10.3%**	**14.2%**
*70.3% R1, 18.9% R Mid, 10.8% R2****	*-0.7%*	*11.8%*	*-0.7%*	*21.1%*	*19.2%*	*12.1%*	*14.7%*
Global Equity	**0.9%**	**9.0%**	**0.9%**	**20.1%**	**15.1%**	**8.8%**	**11.9%**
MSCI ACWI	*0.1%*	*11.3%*	*0.1%*	*22.1%*	*18.3%*	*10.8%*	*12.3%*
Int'l. Equity	**-0.2%**	**15.9%**	**-0.2%**	**26.2%**	**19.7%**	**10.2%**	**11.9%**
MSCI ACWI ex-US	*0.3%*	*14.1%*	*0.3%*	*28.5%*	*17.4%*	*9.2%*	*9.4%*
Real Estate		**2.6%**	**0.8%**	**3.2%**	**-2.1%**	**1.1%**	**3.4%**
NCRIEF ODCE Index		1.75%	*0.0%*	*3.1%*	*-2.8%*	*2.3%*	*3.8%*

*Benchmark to Dec. 2025: *37% R 3000, 17% ACWI ex-US, 12% AC, 24% BB Agg.,10% ODCE **56% R3, 25.8% ACWI x-US, 18.2% ACWI *** Russell 3000*

	Market Value	Allocation
U.S. Equity	**$1,510.4**	**36.9%**
Large Cap	1,080.9	26.4%
Mid Cap	276.1	6.7%
Small Cap	153.5	3.7%
Global Equity	**514.4**	**12.6%**
Int'l Equity	**709.0**	**17.3%**
Real Estate	**397.6**	**9.7%**
Bonds	**945.7**	**23.1%**
Cash	**15.5**	**0.4%**
Total Fund	**$4,092.6**	**100.0%**

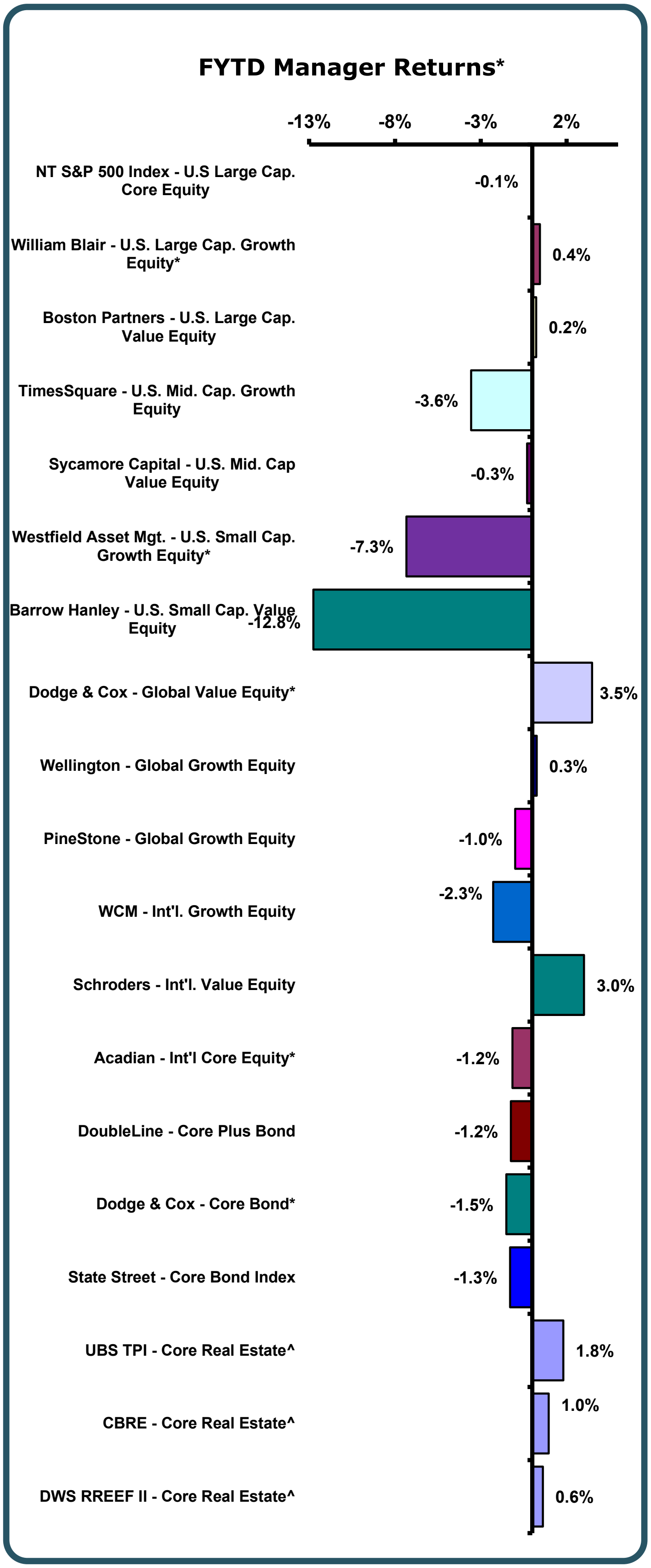


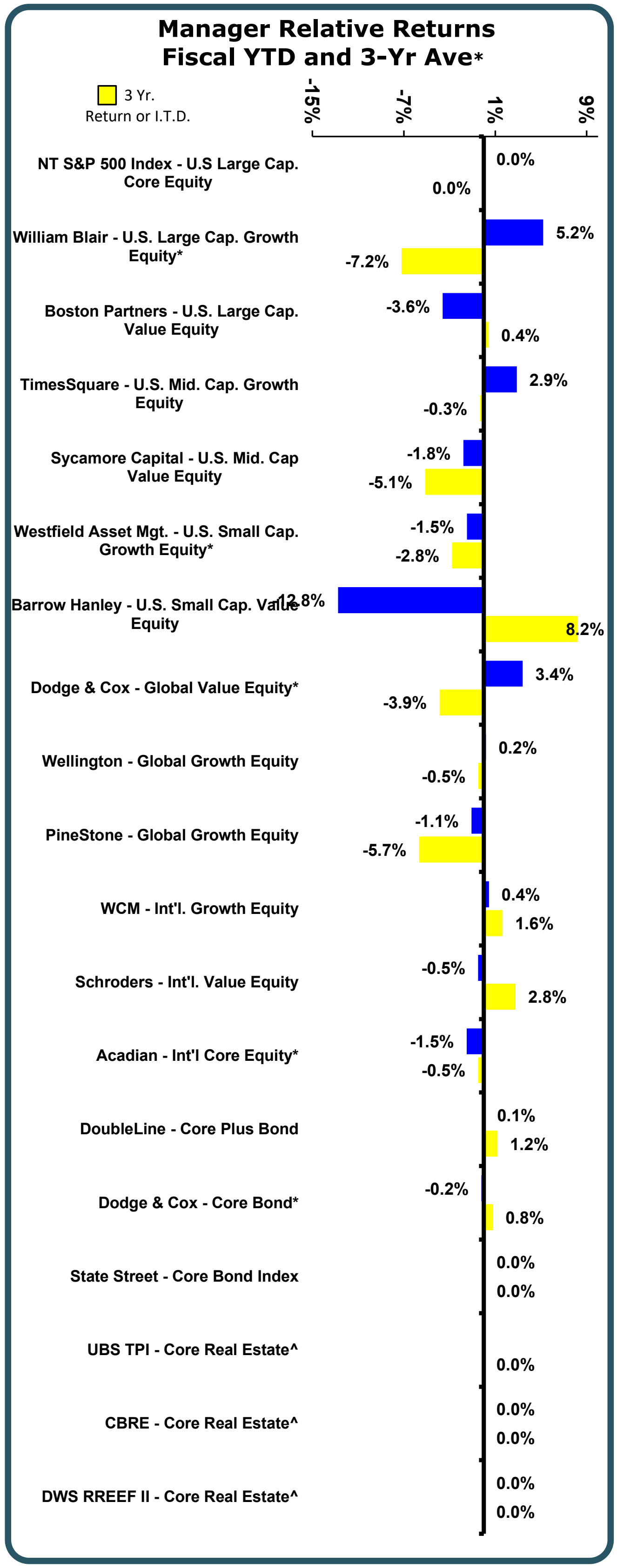
Endowment Fund Staff Comments:

A re-escalation of tensions between the U.S. and Iran pushed oil prices above $100 per barrel and lifted energy and commodity prices. Interest rates moved higher in anticipation of inflationary pressures. Late in the month attention shifted to second-quarter earnings and the sustainability of A.I. and semiconductor returns. Technology stocks were under pressure as elevated valuations, export controls and China's technological progress weighed on sentiment. Energy and financial stocks performed well during the month.

July 31, 2026

INVESTMENT REPORT





^ Most recent valuation. * I-T-D if no FYTD or 3-yr. history

STATE BOARD OF LAND COMMISSIONERS

August 18, 2026

Regular Agenda

Subject

Fiscal Year 2028 Beneficiary Distributions and Transfers

Question Presented

Shall the Land Board approve FY2028 beneficiary distributions of $132,532,800 and transfers to the Permanent Fund of $339,257,000?

Discussion

The Endowment Fund generated an investment return of 16.6% during fiscal year 2026, which equates to $585.4 million in net investment gains. Idaho Department of Lands generated $52.4 million in net revenue in fiscal year 2026 and $156.3 million of timber was presold as of June 30, 2026. Earnings Reserves exceeded target levels as of June 30, 2026.

Recommendation

The Endowment Fund Investment Board recommends that the State Board of Land Commissioners (Land Board) approve FY2028 beneficiary distributions of $132,532,800 and transfers to the Permanent Fund of $339,257,000. The transfers to the Permanent Fund will be added to the Gain Benchmark.

Board Action

Attachments

1. Proposed FY2028 Distributions and Transfers

Proposed Fiscal Year 2028 Beneficiary Distributions and Transfers

Land Board Meeting

August 18, 2026

IDAHO ENDOWMENT FUND
INVESTMENT BOARD

Distribution Policy Summary

The Land Board has adopted the following principles:

- Distribute 5% of the 3-year average value of each Permanent Fund annually
  - Adjusted for reserves, transfers and any other relevant factors
- Maintain Earnings Reserves at target levels based on years of beneficiary distributions
- Consider transferring any excess Earnings Reserves back to the Permanent Fund

Source: Land Board Investment Policy

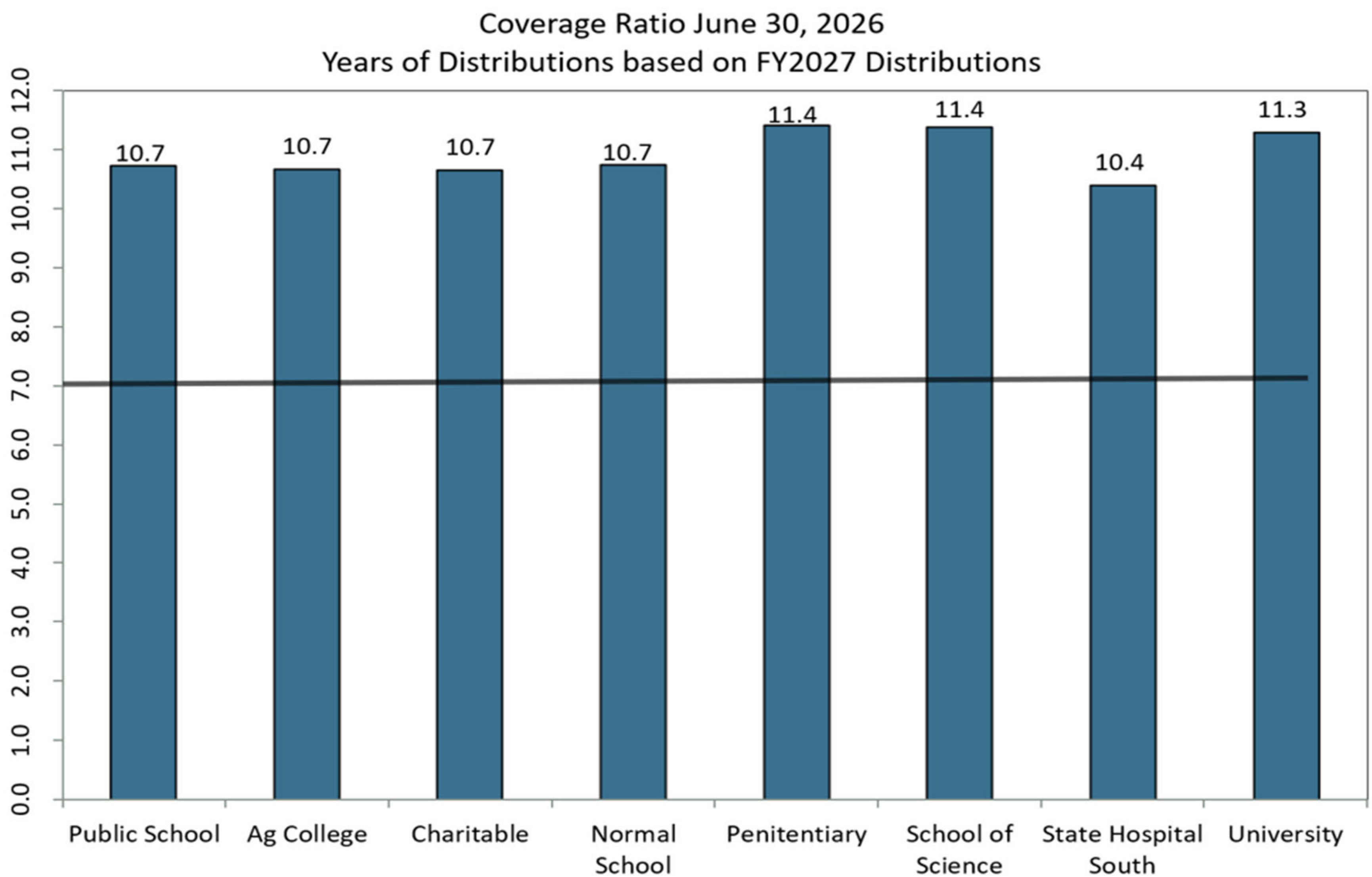
Current Situation

- The Endowment Fund generated an investment return of 16.6% (13.6% real return, net of 3.0% inflation) in FY 2026. This equates to $585.4 million in net investment gains.

- IDL generated $52.4 million in net revenue in FY 2026 and $156.3 million of timber was presold as of June 30, 2026.

- Earnings reserve levels exceeded target as of June 30, 2026.

- Recommend increasing beneficiary distributions in FY 2028.


Coverage Ratio June 30, 2026
Years of Distributions based on FY2027 Distributions
0.0
1.0
2.0
3.0
4.0
5.0
6.0
7.0
8.0
9.0
10.0
11.0
12.0
10.7
10.7
10.7
10.7
11.4
11.4
10.4
11.3
Public School
Ag College
Charitable
Normal School
Penitentiary
School of Science
State Hospital South
University

RECOMMENDED ENDOWMENT DISTRIBUTIONS - FY 2028

(Based On June 30, 2026 Balances - $ Millions)

	Total	Public School	Ag College	Charitable	Normal Schools	Penitentiary	School of Science	State Hospital South	University
FY 2021 Distribution	$ 84.5	$ 52.6	$ 1.6	$ 6.0	$ 5.3	$ 2.5	$ 5.4	$ 6.4	$ 4.8
FY 2022 Distribution	$ 88.1	$ 54.8	$ 1.7	$ 6.2	$ 5.5	$ 2.7	$ 5.7	$ 6.4	$ 5.1
FY 2023 Distribution	$ 100.3	$ 61.5	$ 1.9	$ 7.0	$ 6.6	$ 3.1	$ 6.7	$ 7.6	$ 5.9
FY 2024 Distribution	$ 100.3	$ 61.5	$ 1.9	$ 7.0	$ 6.6	$ 3.1	$ 6.7	$ 7.6	$ 5.9
FY 2025 Distribution	$ 103.2	$ 63.0	$ 2.0	$ 7.1	$ 7.3	$ 3.2	$ 6.7	$ 7.8	$ 6.1
FY 2026 Distribution	$ 110.4	$ 68.2	$ 2.1	$ 7.5	$ 7.8	$ 3.3	$ 7.1	$ 7.8	$ 6.6
FY 2027 Distribution	$ 117.3	$ 72.4	$ 2.2	$ 8.1	$ 8.5	$ 3.6	$ 7.5	$ 7.8	$ 7.3
FY 2028 Distribution	$ 132.5	$ 81.9	$ 2.6	$ 9.4	$ 9.8	$ 4.2	$ 8.5	$ 7.8	$ 8.5
% Change: 2028 vs. 2027 Distribution	13.0%	13.2%	14.9%	15.4%	14.9%	17.8%	14.1%	0.0%	16.5%
Earnings Reserves status (as of 6/30/26)									
Earnings Reserve Policy Target (in years)	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Years of reserves, before transfer	9.6	9.5	9.3	9.2	9.4	9.7	10.0	10.4	9.7
Years of reserves, after transfer	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Earnings Reserve Balances (6/30/26)	$ 1,267.0	$ 776.8	$ 23.7	$ 86.5	$ 91.3	$ 40.9	$ 85.0	$ 80.8	$ 82.0
Recommended Transfer to Perm Fund	$ 339.3	$ 203.6	$ 5.8	$ 21.0	$ 23.0	$ 11.4	$ 25.3	$ 26.4	$ 22.8
Earnings Reserve Balances After Transfer	$ 927.7	$ 573.2	$ 17.9	$ 65.6	$ 68.3	$ 29.6	$ 40.2	$ 54.4	$ 59.2
Permanent Fund Balances (6/30/26)	$ 2,780.4	$ 1,718.8	$ 54.4	$ 197.5	$ 204.0	$ 90.8	$ 178.9	$ 158.5	$ 177.5
Recommended Transfer to Perm Fund	$ 339.3	$ 203.6	$ 5.8	$ 21.0	$ 23.0	$ 11.4	$ 25.3	$ 26.4	$ 22.8
Earnings Reserve Balances After Transfer	$ 3,119.7	$ 1,922.4	$ 60.2	$ 218.4	$ 227.1	$ 102.2	$ 204.2	$ 184.9	$ 200.3

IDAHO ENDOWMENT FUND
INVESTMENT BOARD

Land Board Recommendation

- Approve FY 2028 beneficiary distributions of $132,532,800 and transfers to the Permanent Fund of $339,257,000. The transfers to the Permanent Fund will be added to the Gain Benchmark.

	Distributions To Beneficiaries				Transfer To
	Approved FY2027	***Proposed FY2028***	***% Change***	***$ Change***	***Permanent Fund****
Public School	72,366,000	81,885,600	13.2%	9,519,600	203,616,000
Ag College	2,222,400	2,553,600	14.9%	331,200	5,825,000
Charitable Institution	8,113,200	9,364,800	15.4%	1,251,600	20,951,000
Normal School	8,494,800	9,757,200	14.9%	1,262,400	23,009,000
Penitentiary	3,585,600	4,224,000	17.8%	638,400	11,371,000
School of Science	7,465,200	8,517,600	14.1%	1,052,400	25,344,000
State Hosp. South	7,776,000	7,776,000	0.0%	-	26,359,000
University	7,255,200	8,454,000	16.5%	1,198,800	22,782,000
	117,278,400	132,532,800	13.0%	15,254,400	339,257,000

* Amount of Earnings Reserve in excess of what is deemed adequate relative to the 2028 distribution. The adequate reserve level for all endowments is set at seven years. The Transfer is to be added to the Gain Benchmark.

All calculations subject to adjustment pending final audit of fiscal year 2026 results.

STATE BOARD OF LAND COMMISSIONERS
August 18, 2026
Regular Agenda

Subject

Fiscal Year 2028 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 2028 budget proposal due on September 1, 2026?

Background

The Idaho Department of Lands (Department) is requesting concurrence on the proposed FY 2028 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 (LSO) by September 1, 2026. The Land Board briefing and meeting schedules prevent the Department from having the full budget request ready for the August meeting. The complete budget will be presented for Land Board approval at its September meeting.

Discussion

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, (5) Fund Integrity, and (6) Policy & Procedures.

The Department is developing a budget submission for FY 2028 that will further 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 FY 2027 ongoing appropriation:

	Increase from FY 2027 Base Budget	
Fund Type	**All Ongoing and One-Time Requests Total**	**All Ongoing Requests Total**
General Fund	$257,800 (2.32%)	$131,800 (1.18%)
Earnings Reserve Fund	$2,378,800 (6.45%)	$-25,000 (-.07%)
Lands Dedicated Fund	$4,434,100 (27.54%)	$1,858,500 (11.54%)
Federal Fund	$3,000,000 (24.34%)	$3,000,000 (24.34%)
TOTAL	$10,070,700 (13.18%)	$4,965,300 (6.50%)

The Department has worked with the DFM Administrator and Governor's office contact in developing its budget request as outlined in the May 29, 2026 FY 2028 Budget Development Guidance 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 2028 budget proposal due on September 1, 2026.

Board Action

Attachments

1. FY 2028 Enhancement Decision Unit Requests

ATTACHMENT 1

No.	Budget Unit	Enhancement Description	Amount	Object Ongoing or One-Time	Funding Source (%) GF/DED/ER/FED	FTPs Requested
IDL DRAFT ENHANCEMENT BUDGET REQUESTS - FY 2028						
12.01	**LAAD**	**Restore Fire Rescission**	**$131,800**	**TOTAL**		
	Fire	Restore Fire Rescission	$131,800	PC - Ongoing	100% GF	0.00
12.02	**LAAD**	**Lands Resource Specialist, Senior - Helitack**	**$186,600**	**TOTAL**		
	Fire	Lands Resource Specialist, Senior	$102,000	PC - Ongoing	100% DED	1.00
		Travel, Vehicle Repair and Maintenance, and Office Supplies	$16,000	OE - Ongoing		
		Vehicle Striping and Decals - IDL Standard	$1,000	OE - One-Time		
		Computer Equipment + Office Setup	$4,500	CO - One-Time		
		One 1/2 Ton 4WD Pickup with Necessary Options	$63,100	CO - One-Time		
12.03	**LAAD**	**Lands Resource Foreman - Helitack**	**$122,500**	**TOTAL**		
	Fire	Lands Resource Specialist, Senior	$102,000	PC - Ongoing	100% DED	1.00
		Travel, Vehicle Repair and Maintenance, and Office Supplies	$16,000	OE - Ongoing		
		Computer Equipment + Office Setup	$4,500	CO - One-Time		
12.04	**LAAD**	**Logistics Program Manager**	**$152,200**	**TOTAL**		
	Fire	Lands Program Manager	$127,700	PC - Ongoing	100% DED	1.00
		Travel, Training, and Office Supplies	$15,000	OE - Ongoing		
		Office Upgrades, Computer Equipment + Office Setup	$9,500	CO - One-Time		
12.05	**LAAD**	**Assistant Fire Warden - Southwest Fire District**	**$186,600**	**TOTAL**		
	Fire	Lands Resource Specialist, Senior	$102,000	PC - Ongoing	100% DED	1.00
		Travel, Vehicle Repair and Maintenance, and Office Supplies	$16,000	OE - Ongoing		
		Vehicle Striping and Decals - IDL Standard	$1,000	OE - One-Time		
		Computer Equipment + Office Setup	$4,500	CO - One-Time		
		One 1/2 Ton 4WD Pickup with Necessary Options	$63,100	CO - One-Time		
12.06	**LAAA**	**Financial Specialist, Senior - Federal Grant Reporting**	**$114,500**	**TOTAL**		
	Fiscal	Financial Specialist, Senior	$102,000	PC - Ongoing	100% DED	1.00
		Travel, Training, and Office Supplies	$8,000	OE - Ongoing		
		Computer Equipment + Office Setup	$4,500	CO - One-Time		
12.07	**LAAD**	**Operations District Dedicated Fund Authority**	**$287,500**	**TOTAL**		
	Fire	Support Critical Training for Fire Personnel and Ensure Adequate Preparedness	$157,500	PC - Ongoing	100% DED	0.00
		Support Increase in Firefighting Operational Expenses	$130,000	OE - Ongoing		
12.08	**LAAD**	**Fire Bureau Dedicated Fund Authority**	**$360,000**	**TOTAL**		
	Fire	Support Increase in Firefighting Operational Expenses	$110,000	OE - Ongoing	100% DED	0.00
		Grangeville Rent	$250,000	OE - Ongoing		

IDL DRAFT ENHANCEMENT BUDGET REQUESTS - FY 2028						
No.	**Budget Unit**	**Enhancement Description**	**Amount**	**Object Ongoing or One-Time**	**Funding Source (%) GF/DED/ER/FED**	**FTPs Requested**
12.09	**LAAD**	**Fire Radio Replacements**	**$250,000**	**TOTAL**		
	Fire	Fire Radio Replacements and Upgrades	$250,000	CO - One-Time	100% DED	0.00
12.10	**LAAD**	**Fire Cache Operations Dedicated Fund Authority**	**$75,000**	**TOTAL**		
	Fire	Support Increase in Supplies, Safety PPE, Cleaning Liquids, and Cache Items	$75,000	OE - Ongoing	100% DED	0.00
12.11	**LAAD**	**Tactical Service Vehicle - Pend Oreille**	**$130,500**	**TOTAL**		
	Fire	North Idaho Suppression Module - Class VII Fire Apparatus	$124,500	CO - One-Time	100% DED	0.00
		Fuel and Vehicle Repair and Maintenance	$6,000	OE - Ongoing		
12.12	**LAAD**	**Tactical Service Vehicle - Teakean**	**$130,500**	**TOTAL**		
	Fire	Class III Fire Apparatus	$124,500	CO - One-Time	100% DED	0.00
		Fuel and Vehicle Repair and Maintenance	$6,000	OE - Ongoing		
12.13	**LAAD**	**Fire Detection Cameras**	**$101,300**	**TOTAL**		
	Fire	8 Mountain-Top Cameras and Data Devices	$52,500	CO - One-Time	100% DED	0.00
		Annual Hosting Fees and Site Leases	$48,800	OE - Ongoing		
12.14	**LAAC**	**Off-Highway Vehicle and Snowmobile Dedicated Fund Authority**	**$250,000**	**TOTAL**		
	OHV/OSV	Expand Work to Meet Growing Expectations and Improve Long-Term Planning	$250,000	OE - Ongoing	100% DED	0.00
12.15	**LAAD/LAAC**	**Facilities Projects**	**$980,000**	**TOTAL**		
	Fire and	Emergency Traffic Signal - Southwest Area Office	$350,000	CO - One-Time	100% DED	0.00
	Trust Lands	Furniture, Fixtures, and Equipment - Ponderosa Renovation	$150,000	CO - One-Time	50% DED / 50% ER	
		Furniture, Fixtures, Equipment, and Repairs - Grangeville Acquisition	$300,000	CO - One-Time	100% ER	
		Asphalt Paving - St. Joe Area Office	$180,000	CO - One-Time	50% DED / 50% ER	
12.16	**LAAA**	**Legal Operating Fund Shift**	**$0**	**TOTAL**		
	Fiscal	25% Reduction in Earnings Reserve Authority	-$25,000	OE - Ongoing	100% ER	0.00
		25% Increase in Navigable Waterways Dedicated Authority	$25,000	OE - Ongoing	100% DED	
12.17	**LAAD**	**Timber Protective Association Assessment Funding**	**$193,500**	**TOTAL**		
	Fire	TPA Funding to Cover Assessments	$193,500	T&B - Ongoing	100% DED	0.00
12.18	**LAAB**	**Federal Fund Authority**	**$3,000,000**	**TOTAL**		
	Forestry	Additional Federal Fund Authority	$3,000,000	T&B - Ongoing	100% FED	0.00
12.55	**Multiple**	**One-Time Operating and Capital Outlay Replacement Items**	**$2,158,100**	**TOTAL**		
		Vehicles, Fire Engines, ATVs, UTVs, Snowmobiles, Trailers, Toolboxes, etc.	$1,164,400	OE and CO - One-Time	100% DED	0.00
		Vehicles, Fire Engines, ATVs, UTVs, Snowmobiles, Trailers, Toolboxes, etc.	$993,700	OE and CO - One-Time	100% ER	0.00

IDL DRAFT ENHANCEMENT BUDGET REQUESTS - FY 2028						
No.	**Budget Unit**	**Enhancement Description**	**Amount**	**Object Ongoing or One-Time**	**Funding Source (%) GF/DED/ER/FED**	**FTPs Requested**

12.79	**LAAA**	**ITS Recommended Replacement Items**	**$1,260,100**	**TOTAL**		
	Business Services	Servers, Switches, Routers, Laptops, Tablets, and Monitors	$126,000	CO - One-Time	10% GF	0.00
		Servers, Switches, Routers, Laptops, Tablets, and Monitors	$189,000	CO - One-Time	15% DED	
		Servers, Switches, Routers, Laptops, Tablets, and Monitors	$945,100	CO - One-Time	75% ER	

SUMMARY DATA			
	$126,000	One-Time GF Requested	
	$131,800	Ongoing GF Requested	
	$4,979,400	One-Time "Other" Funds Requested	
	$4,833,500	Ongoing "Other" Funds Requested	
	$10,070,700	**Total Requested**	**5.00 New FTPs**

STATE BOARD OF LAND COMMISSIONERS

August 18, 2026
Regular Agenda

Subject

Request approval of Forest Fire Improved Parcel Assessment Rate

Question Presented

Shall the Land Board approve the recommended improved parcel assessment rate of $90 per qualifying parcel?

Background

Pursuant to Idaho Code § 38-111, the Department is authorized to assess and collect forest fire protection assessments on lands within its responsibility to support the cost of providing wildfire protection services. Assessment revenues are deposited into the fire dedicated fund to support the core capabilities necessary to maintain a statewide wildfire program. These capabilities include prevention, detection, initial attack, dispatch operations, equipment replacement, training, fire cache operations, fire cost reconciliation and billing, interagency coordination and overall operational readiness.

The Forest Fire Protection Assessment is comprised of two components: a per-acre assessment applied to protected forest lands and a surcharge applied to each improved lot or parcel. "Improved lot or parcel," defined in the Idaho Forestry Act, "means forest land upon which a residential structure exists as determined by the department. In making such determination, the department may consult with the county assessor."

The current implemented rates set by Land Board policy are $0.60 per protected acre and $40 per improved lot or parcel. Consistent with state law, Idaho's forested endowment lands pay the same assessment rate as other protected landowners, ensuring an equitable and uniform funding methodology. These assessments are applied on an annual basis.

Preparedness funding is distinct from wildfire suppression funding. While suppression funding is used to pay the costs of actively fighting wildfires after they occur, preparedness funding provides the personnel, equipment, training, and infrastructure necessary to rapidly detect and respond to fires before they become large, complex, and more costly incidents.

Discussion

The wildfire environment in Idaho continues to evolve, requiring a preparedness program that is both operationally capable and financially sustainable. Longer fire seasons, increasing development within the wildland-urban interface (WUI), and rising personnel and equipment costs.

Historically, IDL's fire preparedness program has been funded through an approximately equal split between the fire dedicated fund and the general fund, with federal grants providing supplemental support. In recent years, however, while the Legislature has approved preparedness budget enhancements, an increasing share of those costs has been assigned to the fire dedicated fund rather than supported through additional general fund appropriations. In addition, continued uncertainty surrounding federal grant funding has placed increasing pressure on the fire dedicated fund.

Recognizing these challenges, the Department came to the Board with the proposed legislative idea a year ago, at which time approval was given to move forward. House Bill 511 was approved during the 2026 legislative session, expanding the assessment authority available to the Department and the Land Board. This additional authority raised the maximum rate from $40 to $100 per qualifying parcel.

As shown in Attachment 1, the Department evaluated projected wildfire preparedness funding through 2032 using current appropriations, existing assessment revenues, inflationary cost increases, personnel cost escalation, equipment replacement schedules, FY28 strategic planning initiatives, and an assumption of a reserve management objective of approximately $5 million. The reserve of approximately $5 million will allow the Department to replace critical wildfire equipment; respond to unexpected preparedness needs; maintain readiness between fire seasons; and reduce funding volatility from year to year.

IDL's recommended improved parcel assessment rate of **$90 per qualifying parcel** provides the level of dedicated funding necessary to accomplish all stabilization objectives, and to begin implementing some of the priorities identified in the Land Board approved Fire Strategic Plan. These initial improvements are expected to be included in the Department's FY28 budget, including investments in firefighter recruitment, enhanced initial attack capability, wildfire detection, and modernization of critical equipment and infrastructure.

The Department recognizes the importance of continued general fund investment that supports Idaho's wildfire preparedness program. The Department's analysis and recommendation assume existing General Fund support remains in place throughout the five-year planning horizon. The Fire Strategic Plan is built upon balanced funding from the fire dedicated fund, general fund appropriations, and available federal assistance. As general fund support becomes less predictable or represents a smaller share of the overall preparedness program, the pace and scope of implementing the broader staffing, operational, and organizational initiatives identified in the Fire Strategic Plan may be limited.

The proposed assessment rate also recognizes where wildfire risk has changed most significantly. By applying the increased assessment only to improved parcels containing structures, the funding responsibility is focused on those properties that most closely align with the characteristics of the wildland-urban interface. These parcels typically present the greatest suppression complexity and require additional firefighting resources to respond to incidents, protect lives and property, and suppress the fires.

A $90 assessment rate represents a $50 increase. Based on close to 68,000 parcels, the increase generates approximately $3.4 million in additional annual recurring revenue. On the second to last page of Attachment 1, the planned commitment of those funds is broken down.

Recommendation

Modify the Land Board Policy for the Landowner Fire Assessment Rate to adjust the surcharge for each improved lot or parcel from $40 to $90.

Board Action

Attachments

1. Improved Parcel Assessment Rate Analysis
2. Land Board Policy - Land Owner Fire Assessment Rate

Forestry and Fire Improved Parcel Assessment Rate Analysis

IDAHO DEPARTMENT OF LANDS

Completed by the IDL Fire Bureau August 2026

ATTACHMENT 1

Introduction

The Idaho Department of Lands (IDL) Forestry and Fire Protection Assessment provides a dedicated funding source supporting wildfire preparedness activities across approximately 9.3 million acres of state fire protection responsibility.

The assessment supplements General Fund appropriations and federal preparedness grants by providing a stable funding mechanism supporting wildfire prevention, detection, initial attack capability, operational readiness, equipment replacement, fire cache operations, and strategic preparedness investments.

During the 2026 Legislative Session, House Bill 511 modified Idaho's Forestry and Fire Protection Assessment statutes and increased the allowable structure assessment rate from $40 to $100 per parcel. The legislation recognized increasing preparedness costs, inflationary pressures, implementation of the Fire Strategic Plan, workforce needs, aging infrastructure, and growing wildfire risk across Idaho.

This analysis evaluates both stabilization of the existing preparedness program and implementation of the FY28 Strategic Planning Initiative package over a five-year planning horizon (FY28–FY32).

Using a beginning reserve balance of approximately $5.2 million, the analysis identifies two funding benchmarks and also evaluates the current $40 status quo.

- $40 per parcel is evaluated as a current-program-only status quo. In this scenario, the FY28 Strategic Plan implementation package is deferred and the separate Future Preparedness Sustainability allocation for inflation, vehicle replacement, and reserve stabilization is excluded. The existing preparedness funding gap and three FY26 strategic positions remain. Under these assumptions, the reserve remains positive through FY32 but declines from approximately $5.2 million to about $0.08 million, demonstrating that the current rate can temporarily support a reduced program only by consuming nearly the entire existing reserve.
- $85 per parcel is the stabilization benchmark. It supports the existing preparedness program and keeps reserves near the Department's operating objective, but does not provide the same five-year capacity for full FY28 strategic implementation as the $90 option under the modeled assumptions.
- $90 per parcel is the strategic implementation benchmark. Under the modeled assumption of no additional General Fund support for the FY28 initiatives, it provides the recurring capacity to implement the FY28 Strategic Plan package while maintaining reserves within the Department's desired operating range.

Background

The Forestry and Fire Protection Assessment has been adjusted periodically to address changing preparedness costs: on July 11, 2006, the fire assessment rate increased from $0.45 to $0.55 per acre and the improved parcel surcharge increased from $10 to $20; on December 16, 2008, the per-acre assessment increased from $0.55 to $0.60; and on June 16, 2009, the improved parcel surcharge increased from $20 to $40, where it has remained since that time.

Since the improved parcel surcharge was last adjusted in 2009, the Idaho Department of Lands' wildfire response capacity has expanded substantially to meet increased protection responsibilities and the growing complexity of wildfire response. In 2009, IDL operated 30 engines across ten fire protection districts, with three firefighters assigned to each engine, representing approximately 90 firefighters. Today, IDL operates 39 engines across 11 districts and employs approximately 259 firefighters. In addition to expanded engine staffing, the Department has added a 20-person hand crew, a 10-person suppression module, and 33 permanent engine captain positions. Fire Bureau staffing has also grown by approximately 20 positions to support aviation, fire emergency services coordination, logistics, dispatch operations, and shop support. This growth reflects the evolution of IDL's fire program from a smaller, primarily engine-based response organization into a broader and more capable wildfire preparedness system designed to support rapid initial attack, expanded wildland-urban interface responsibilities, and increasingly complex statewide fire operations.

In the same period, Idaho has experienced continued growth in improved parcels, 36% since 2009, mainly within the wildland-urban interface, while wildfire preparedness costs have risen substantially. Department materials identify approximately 128% growth in Type 5 engine costs and approximately 172% growth in standard pickup costs since the last surcharge adjustment. From an economic standpoint, maintaining a fixed revenue rate while the cost of labor, equipment, fuel, and other operating inputs increases results in a steady erosion of the department's purchasing power. In practical terms, the same $40 assessment that supported preparedness activities in 2009 can purchase substantially less preparedness capacity today. This widening relationship between stagnant assessment revenue and increasing costs of delivering wildfire preparedness services provides important context for the current proposal.

Assessment revenues are deposited into the Fire Dedicated Fund and support preparedness activities including:

- Prevention
- Detection
- Initial attack
- Dispatch support
- Equipment replacement
- Training
- Fire cache operations
- Operational readiness

The assessment structure consists of two components:

1. Per-acre assessment applied to protected forest lands.
2. Structure assessment surcharge applied to qualifying parcels containing structures.

Under Idaho law, Idaho endowment lands pay the same assessment rates as other protected lands, ensuring a consistent and equitable funding methodology statewide.

Preparedness funding differs fundamentally from suppression funding. Preparedness investments are intended to reduce wildfire size, duration, and overall suppression costs through rapid detection and aggressive initial attack. Suppression funding addresses costs incurred after a wildfire starts and suppression actions are undertaken.

Legal Considerations

Idaho Code § 38-111 establishes the framework for the Department's forestry and fire protection assessments by identifying both the assessment base and the methodology. The statute authorizes an acreage-based assessment on protected forest lands and a wildfire preparedness surcharge on each improved lot or parcel. While House Bill 511 expanded the State Board of Land Commissioners' authority to adjust the amount of the preparedness surcharge, it did not change the statutory basis upon which the assessment is levied.

Because the statute does not authorize assessments based on assessed property value, taxable value, or other valuation methodologies, implementing a tiered or valuation-based assessment would likely require legislative amendment to § 38-111. Under the current statutory framework, the Board's authority appears limited to establishing a uniform surcharge applicable to each qualifying improved parcel, rather than creating multiple assessment levels based on property value or other valuation criteria.

Policy and Operational Considerations

The recommended uniform per-improved-parcel assessment is consistent with both the Department's mission and the operational principles of wildland fire management. The wildfire preparedness assessment is intended to fund a statewide preparedness system—including personnel, training, aviation, engines, communications, dispatch, and equipment—that enables the Department to respond rapidly and effectively to all wildfires within its protection responsibilities. It is not an insurance premium or fee for service based on the value of individual property.

During wildfire incidents, suppression strategies and tactical decisions are guided by nationally recognized incident management principles that prioritize firefighter safety, public safety, fire behavior, probability of success, and values at risk. The assessed market value of a structure is not a factor in determining suppression priorities. A home valued at $500,000 receives the same level of protection consideration as a home valued at $4 million because both represent lives, property, and community values deserving of equal protection under the Department's statutory mission.

Adopting a valuation-based assessment could unintentionally create the perception that higher-valued properties are purchasing a greater level of wildfire protection, a concept that is inconsistent with established wildfire doctrine and public expectations of equitable government services. Valuation-based pricing is more appropriately employed by private insurance companies, where premiums reflect the financial risk of replacing insured assets. The Department's responsibility, by contrast, is to maintain a statewide wildfire preparedness capability that serves all Idahoans equally, regardless of property value. A uniform per-parcel assessment therefore more accurately reflects the public service nature of the program while supporting a fair, transparent, and administratively efficient funding mechanism.

House Bill 511 expanded the assessment authority available to the Department and Land Board, allowing adjustment of the structure assessment rate to address increasing preparedness needs while maintaining long-term fiscal sustainability.

Analysis Methodology

This analysis utilizes a preparedness funding-gap methodology rather than a full-cost replacement model.

The structure assessment surcharge is modeled as a mechanism to:

- Stabilize preparedness reserves;
- Offset inflationary growth pressures;

- Support strategic preparedness investments;
- Address long-term equipment replacement needs;
- Improve resiliency against funding uncertainty;
- Maintain operational readiness.

Existing General Fund appropriations and federal preparedness funding are assumed to remain in place throughout the projection period. The projection period is FY28 through FY32. It includes the agencies Dedicated fund reserve objective of maintaining balances between $4.9 million and $5.1 million.

Reserve Objective. The approximately $5 million reserve is treated as an operating objective—not a statutory minimum or a target for accumulating excess dedicated revenue. It provides financial resiliency for seasonal cash flow, equipment replacement cycles, inflationary pressures, and unforeseen preparedness needs. The $4.9–$5.1 million range is used as a planning benchmark for comparing rate scenarios.

Modeling Assumptions

Assumption	Value
Starting Fiscal Year	FY28
Starting Cash Balance (6/2026)	$5,200,000
Reserve Target Range	$4.9M – $5.1M
Initial Parcel Count	68,000
Annual Parcel Growth	1%
Current Assessment Rate	$40
Fixed Per-Acre Assessment Revenue	$2,763,790 annually
Personnel Cost Escalation (CEC)	3% annually
Operating Expense Inflation	4% annually
Vehicle Replacement Program FY28	$500,000
Vehicle Replacement Escalation	4% annually
Projection Horizon	FY28 – FY32

Baseline Preparedness Funding Framework

FY26 Preparedness Appropriation	
Category	**Amount**
Personnel Costs	$5,217,800
Operating Expenses	$1,067,900
Capital Outlay	$1,711,000
Total	$8,953,200

FY27 Preparedness Appropriation	
Category	**Amount**
Personnel Costs	$5,321,800
Operating Expenses	$989,800
Capital Outlay	$600,000
Total	$6,911,600

FY28 Strategic Planning Initiative Package

The following initiatives were incorporated into the analysis. Ongoing costs were projected through FY32. One-time costs were applied only during FY28. Items identified as “Both” include ongoing personnel or operating expenses and one-time capital implementation costs.

Funding assumption: The FY28 strategic initiative package is modeled with 100% reliance on Dedicated Preparedness funds. If additional General Fund support is appropriated for these initiatives, an assessment between $85 and $90 may provide sufficient implementation capacity, depending on the amount and timing of that support.

Budget item	**Funding Type**	**Amount**
Lands Resource Specialist, Sr. (CMS), *Helicopter Manager*	Both	$150,000
Lands Resource Foreman (CMS), *Helicopter Foreman*	Both	$134,000
Logistics Program Manager	Ongoing	$110,000
Assistant Fire Warden (SWS)	Both	$139,000
GVC Rent	Ongoing	$250,000
District OE Increase	Ongoing	$100,000
District TPC Increase	Ongoing	$157,500
Fire Bureau Operating Increase	Ongoing	$100,000
Cache Operating Costs Increase	Ongoing	$75,000
Camera Detection Program	Both	$202,500
Radios	One-Time	$250,000
North Idaho Suppression Module - Vehicle	One-Time	$107,800
Teakean Crew Expansion - Vehicle	One-Time	$107,800

Strategic Initiative Totals	
Category	**Amount**
Ongoing Costs	~$1,041,500 annually
One-Time Costs	~$465,600
Total FY28 Strategic Package	~$1,507,100

Funding Scenario Analysis

Scenario 1 – Minimum Stability

Assessment Rate: $85	
Fiscal Year	**Projected Reserve**
FY28	$4.99M
FY29	$5.00M
FY30	$4.96M

Assessment Rate: $85	
Fiscal Year	**Projected Reserve**
FY31	$4.92M
FY32	$4.87M

Provides the strongest stabilization option below $90, but reserve balances gradually approach and ultimately fall below the desired range. Full FY28 strategic implementation at this rate would require phasing, additional General Fund participation, or other funding adjustments.

Scenario 2 – Recommended Reserve Stability

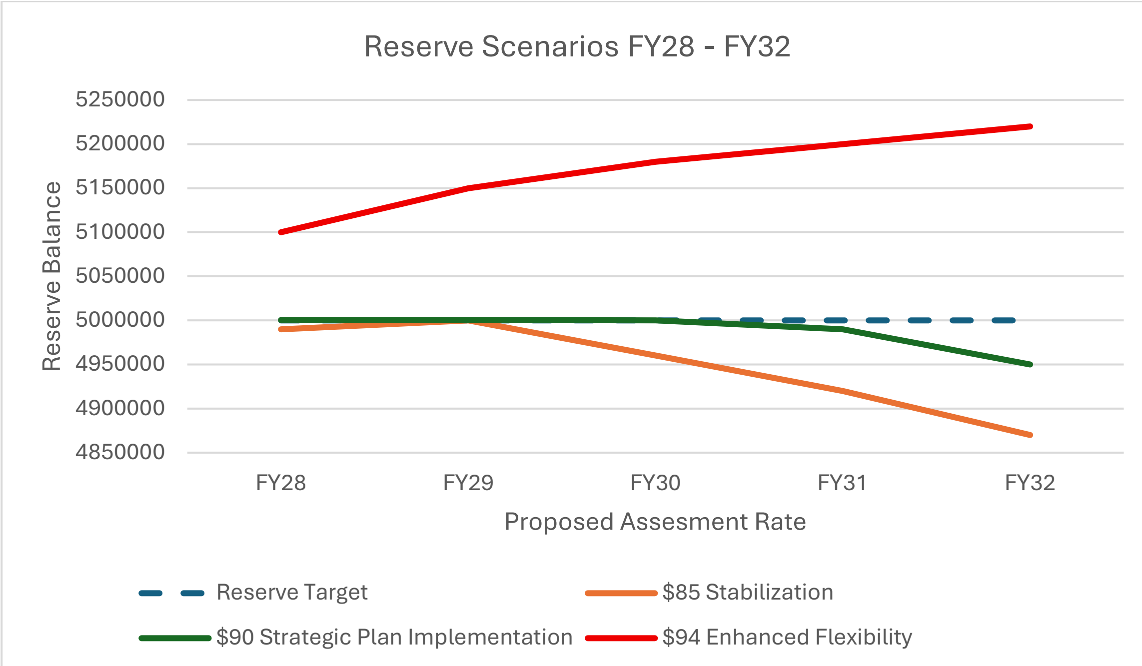
Assessment Rate: $90	
Fiscal Year	**Projected Reserve**
FY28	$5.03M
FY29	$5.05M
FY30	$5.02M
FY31	$4.99M
FY32	$4.95M

Maintains preparedness reserve balances within the desired target range while supporting the modeled FY28 strategic initiative package, inflationary cost growth, and long-term equipment replacement needs.

Scenario 3 – Enhanced Preparedness Flexibility

Assessment Rate: $94	
Fiscal Year	**Projected Reserve**
FY28	$5.10M
FY29	$5.15M
FY30	$5.18M
FY31	$5.20M
FY32	$5.22M

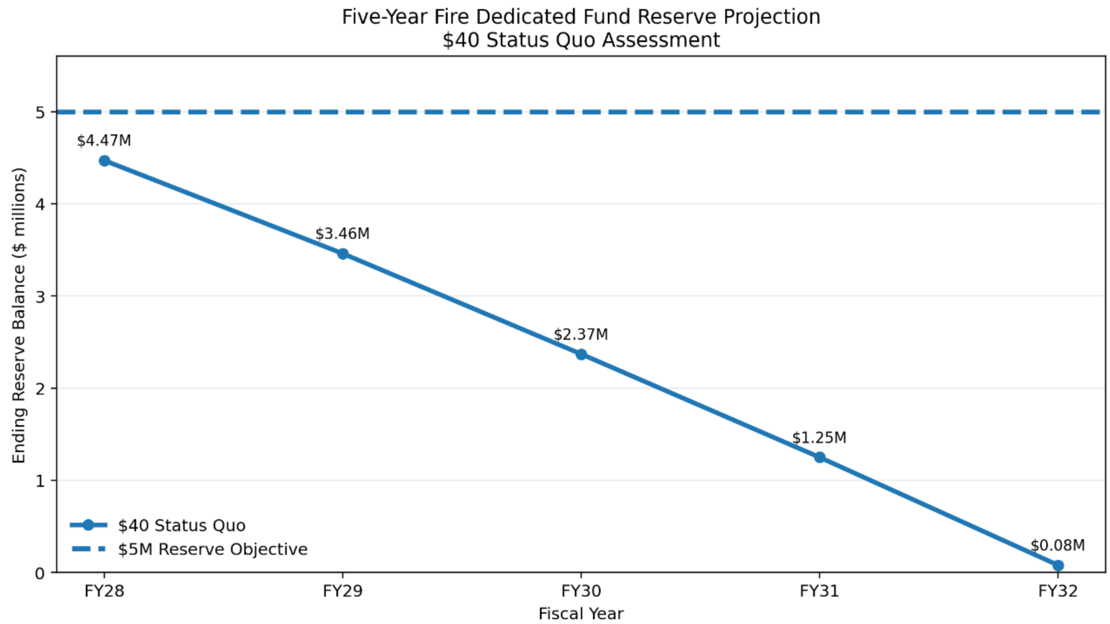
Provides additional flexibility and reserve growth but exceeds the Department's stated reserve objective and is therefore presented as a sensitivity scenario rather than the preferred rate.



Scenario 4 – Status Quo

Assessment Rate: $40	
Fiscal Year	**Projected Reserve**
FY28	$4.47M
FY29	$3.46M
FY30	$2.37M
FY31	$1.25M
FY32	$0.08M

Under the status quo scenario, the FY28 Strategic Plan implementation package is deferred, and the separate Future Preparedness Sustainability allocation is excluded. While the Fire Dedicated Fund remains positive through FY32, the approximately $5.2 million beginning reserve is progressively consumed to support existing preparedness obligations, leaving the fund essentially depleted by the end of the five-year projection.



Allocation of Additional Assessment Revenue

A $90 assessment represents a $50 increase above the current assessment. Based on approximately 68,000 assessed parcels, the increase generates approximately $3.4 million in additional annual recurring revenue. The table below illustrates how that recurring revenue supports both current preparedness needs and long-term financial sustainability.

Annual Funding Requirement	Annual Amount	Purpose
Existing Preparedness Funding Gap	$829,000	Eliminates the current recurring structural funding gap identified in the preparedness funding analysis.
Three FY'26/FY'27 Strategic Positions	$500,000	Provides recurring funding for the three strategic positions approved as part of the FY26 strategic investment package, ensuring these ongoing personnel costs are sustainably funded into the future.
FY28 Strategic Initiative Ongoing Costs	$1,041,500	Supports recurring personnel and operating costs associated with the first phase of FY28 Strategic Plan implementation.
Future Preparedness Sustainability	$1,029,500	Provides recurring funding for annual vehicle replacement, personnel cost escalation (3% CEC), operating expense inflation (4%), and maintaining preparedness reserve balances near the Department's $5 million operating objective throughout the FY28–FY32 planning horizon.
Total Additional Annual Revenue	$3,400,000	Equivalent to a $50 increase across approximately 68,000 assessed parcels.

It is important to note that the final allocation shown above is not an uncommitted balance. Unlike the other line items, which represent identifiable FY28 expenditures, the Future Preparedness Sustainability allocation represents the recurring funding necessary to support inflationary cost growth, escalating equipment replacement needs, and reserve management over the entire FY28 through FY32 planning horizon.

Specifically, this recurring funding supports annual vehicle replacement beginning at $500,000 in FY28 and increasing to approximately $585,000 by FY32, annual personnel cost escalation assumed at 3 percent, operating expense inflation assumed at 4 percent, and preservation of the Department's preparedness reserve objective of approximately $5 million. Without this recurring funding component, the financial model indicates reserve balances would decline below the desired operating range during the projection period, reducing the Department's long-term preparedness sustainability.

Key Findings

1. The FY28 Strategic Planning Initiative package adds approximately $1.04 million in recurring annual costs and approximately $466,000 in one-time implementation costs.
2. Vehicle replacement funding begins at $500,000 in FY28 and increases to approximately $585,000 by FY32.
3. Inflationary growth in personnel, operating expenses, and equipment replacement costs continues to outpace parcel growth.
4. Existing General Fund appropriations remain critical to long-term preparedness sustainability.
5. The structure assessment surcharge remains the primary mechanism available to maintain reserve stability and fund strategic preparedness initiatives.

Recommendation

Based on the assumptions and strategic initiatives included within this analysis, a structure assessment surcharge of approximately **$90 per parcel beginning in FY28** provides the most balanced and defensible long-term funding approach.

This rate:

- Maintains preparedness reserves within the desired $4.9 million to $5.1 million range.
- Supports implementation of all identified FY28 strategic initiatives without additional General Fund appropriations.
- Funds escalating annual vehicle replacement obligations.
- Offsets projected inflationary pressures.
- Preserves preparedness funding resiliency.
- Avoids excessive reserve accumulation beyond the established policy objective.

The $90 rate represents the best alignment between fiscal sustainability, strategic implementation, and long-term preparedness readiness through FY32 under the assumption that the FY28 strategic initiatives rely on Dedicated Preparedness funds. The $85 rate remains the stabilization benchmark; additional General Fund participation could reduce the dedicated assessment needed for strategic implementation.

Board of Land Commissioners
Governor
Secretary of State
Attorney General
State Controller
Sup't of Public Instruction

Land Board Policy

Effective Date: July 11, 2006
Revision Date: August 18~~Julyne 1621~~, ~~2009~~2026

Landowner Fire Assessment Rate

This guidance document is not a new law. This is an interpretation of existing law, except as authorized by Idaho Code or incorporated into a contract.

1. Agency Contact

Bureau Chief, Fire Management

2. Purpose

This policy sets the landowner fire assessment rate and parcel surcharge prescribed by Idaho Code § 38-111.

3. Applicability

This policy applies to state and private forest landowners.

4. Associated Policies

A. Idaho Code § 38-111: Protection by Owner – Assessments – Budget of Protective Districts

5. Definitions

None

6. Policy

A. Landowner Fire Assessment Rate per Acre

The landowner fire assessment rate prescribed by Idaho Code § 38-111 is $0.60 per acre.

B. Improved Lot or Parcel Surcharge

The surcharge for each improved lot or parcel is $~~40.00.~~90.00.

7. Procedures

None

ATTACHMENT 2

8. Revision History (Board Action)

07/11/2006	Increased the fire assessment rate from $0.45 to $0.55/acre and raised the surcharge for improved lots from $10.00 to $20.00.
12/16/2008	Increased the fire assessment rate from $0.55 to $0.60/acre.
06/16/2009	Increased the fire assessment surcharge for each improved lot or parcel from $20.00 to $40.00.
~~07/21~~08/18/2026	Increased the fire assessment surcharge for each improved lot or parcel from $40.00 to $90.00.

STATE BOARD OF LAND COMMISSIONERS

August 18, 2026
Information Agenda

Subject

Proposed Rule for IDAPA 20.02.01 Rules Pertaining to the Idaho Forest Practices Act Title 38, Chapter 13 Idaho Code as it pertains to 38-1304(1)(f).

Background

The purpose of this rulemaking is to draft rules specifically to implement Idaho Code §38-1304(1)(f) related to the timely salvage of dead, dying, or threatened timber when practicable, on non-private forest lands of 2,000 contiguous acres or more.

This rulemaking was initiated by a petition from the Farm Bureau Federation in 2025. Our intention under our current proposed timeline is to complete the rule promulgation process and present the proposed rule to the 2027 legislature for final adoption.

The Forest Practices Advisory Committee (FPAC) created a sub-committee which drafted language to use as a starting point for Negotiated Rulemaking. The committee was given the opportunity to review the language before we entered Negotiated Rulemaking.

Discussion

The Department's outreach for Negotiated Rulemaking included the following:

- Published the Notice of Negotiated Rulemaking in the Idaho Administrative Bulletin.
- Created a rulemaking webpage to post documents, scheduling information, and comments.
- Issued a press release.
- Emailed 150 stakeholders and other interested parties.

Negotiated rulemaking meetings were held on July 8, in Coeur d' Alene, July 15, in Boise, and July 16 in McCall. We received two comment letters by email and received two additional comment documents at the Boise meeting. Public participation was very light. There were three in-person attendees in Coeur d' Alene with two online. In Boise we had one in person and one online, and in McCall we also had one in person, who is an FPAC member, and one online.

Using comments received during Negotiated Rulemaking the Department has modified the initial draft rule provided by FPAC. FPAC has reviewed this proposed language for presentation to the Land Board.

The proposed rule is concise and specifically addresses §38-1304(1)(f) as required. The rule does increase the total word count as it is entirely additive to our existing rules. There are potential costs that could be associated with the rule that are difficult to estimate as they would be dependent upon requests from the public.

Attachments

1. Board Minutes – December 16, 2025
2. Draft Proposed Rule
3. Notice of Proposed Rule
4. Negotiated Rule Comments Summary
5. Idaho Statute 38-1304 Duties of the Board

Excerpted from the original final minutes of the December Land Board meeting.

Idaho State Board of Land Commissioners

Brad Little, Governor and President of the Board
Phil McGrane, Secretary of State
Raúl R. Labrador, Attorney General
Brandon D Woolf, State Controller
Debbie Critchfield, Superintendent of Public Instruction

Dustin T. Miller, Secretary to the Board

Be it remembered that the following proceedings were had and done by the State Board of Land Commissioners of the State of Idaho, created by Section Seven (7) of Article Nine (IX) of the Constitution.

Final Minutes

State Board of Land Commissioners Regular Meeting
December 16, 2025

The regular meeting of the Idaho State Board of Land Commissioners was held on Tuesday, December 16, 2025 at the State Capitol, Lincoln Auditorium (WW02), Lower Level, West Wing, 700 W. Jefferson St., Boise, Idaho, and via webinar. The meeting began at 8:59 a.m. The Honorable Governor Brad Little presided. The following members were in attendance:

Honorable Governor Brad Little
Honorable Secretary of State Phil McGrane
Honorable Attorney General Raúl Labrador
Honorable State Controller Brandon Woolf
Honorable Superintendent of Public Instruction Debbie Critchfield

All Land Board members were present at the physical location.

Regular—Action Item(s)

1. Rulemaking Petition: Idaho Code § 38-1304(1)(f)—presented by Archie Gray, Bureau Chief-Forestry Assistance

   Recommendation: The first recommendation is that the Land Board should encourage the state to continue to address forest health risks on federal and adjoining lands through the collaborative approach of Shared Stewardship and Good Neighbor Authority programs. The second recommendation is for the Department to not enter into rule promulgation related to 38-1304(1)(f) because there are already sufficient rules in place to allow for the timely application of salvage harvests by willing and able landowners. Also, the statute directs federal forest land managers to undertake salvage where feasible, making a rule redundant and subservient.

ATTACHMENT 1

Discussion: Attorney General Labrador asked if representatives from the Farm Bureau were present; none were. He then expressed concern that choosing not to enter rulemaking could potentially violate statutory requirements. While acknowledging limits on state authority over federal actions, he stated that rulemaking could encourage participation in existing programs and more assertive engagement, without being overly prescriptive or conflicting with federal preemption. Mr. Gray agreed with the Attorney General's assessment.

Governor Little enquired about the timing of required negotiated rulemaking under zero-based regulation requirements, noting that all rules must undergo negotiated rulemaking on an eight-year cycle. He asked where this rule fell within that cycle and whether addressing one section independently would affect future comprehensive rulemaking. Mr. Gray replied that the Department completed its prior zero-based review in 2022 and estimated that the next cycle would likely begin in 2028. He was uncertain how addressing a single subsection would interact with broader future rulemaking, though he referenced prior instances where the Department focused on a specific section of rules due to scope and complexity.

Controller Woolf commented that if the motion involved expanding or adding a rule, the Land Board should aim to keep it concise, consistent with efforts to reduce regulatory burden. Governor Little clarified that his understanding was that the proposal would accelerate review of an existing rule rather than create a new one. Director Miller confirmed that interpretation.

Director Miller underscored the Department's current commitments under Shared Stewardship and Good Neighbor Authority initiatives, noting the importance of ensuring that rulemaking efforts do not divert excessive staff time from ongoing restoration and partnership work.

Governor Little asked if the motion specified negotiated rulemaking. Superintendent Critchfield said that the motion referenced scheduling rulemaking but did not explicitly state negotiated rulemaking. Legal counsel indicated that negotiated rulemaking would be inferred as appropriate and determined by the Department.

Secretary of State McGrane inquired whether a recently announced Shared Stewardship agreement affected the proposal. Governor Little explained that the agreement was largely an extension of an earlier Shared Stewardship effort and noted the expanded scale of current initiatives.

Director Miller reiterated the Department's commitment to strengthening partnerships and increasing the pace and scale of restoration work, underscoring the need to balance those efforts with any rulemaking obligations.

Board Action: A motion was made by Superintendent Critchfield that the Land Board request the Department to work with the Division of Financial Management (DFM) to appropriately schedule rulemaking to address the statutory requirements found in Idaho Code § 38-1304(1)(f). The rulemaking should be limited specifically to Idaho Code § 38-1304(1)(f) and recognize and include the Shared Stewardship agreements the State of Idaho has established with the federal government. Secretary of State McGrane seconded the motion. The motion carried on a vote of 5-0.

Idaho State Board of Land Commissioners

/s/ *Brad Little*

Brad Little
President, State Board of Land Commissioners and
Governor of the State of Idaho

/s/ *Phil McGrane*

Phil McGrane
Secretary of State

/s/ *Dustin T. Miller*

Dustin T. Miller
Director

The above-listed final minutes were approved by the State Board of Land Commissioners at the February 17, 2026 Land Board meeting.

IDAPA 20 – IDAHO DEPARTMENT OF LANDS

20.02.01 – RULES PERTAINING TO THE IDAHO FOREST PRACTICES ACT

DOCKET NO. 20-0201-2601

Negotiated Rulemaking

The purpose of this rulemaking is to implement Idaho Code §.38-1304(1)(f) by establishing provisions related to the timely salvage of dead, dying, or threatened timber when practicable, on non-private forest lands of 2,000 contiguous acres or more.

NEW DRAFT RULE - BELOW
Unofficial copy for negotiated rulemaking purposes only

080. SALVAGE HARVESTING

01. Purpose. The purpose of this section is to implement Idaho Code § 38-1304(1)(f). Timely salvage of dead, dying, or threatened timber is a part of forest management. These rules establish standards for conducting timely salvage, while maintaining forest health, wildlife habitat, biodiversity, soil productivity, air quality, watershed health, and water quality. Salvage operations shall be conducted within a period that reasonably maintains economic value while considering long-term forest health and productivity, protection of forest resources and values, and operational and economic feasibility. The Department shall recognize and where appropriate utilize interagency agreements and authorities established to foster improved forest management.

02. Timely Salvage of Dead Dying or Threatened Timber. Timely salvage should be conducted, when feasible, on non-private forest lands of a single ownership two thousand (2,000) contiguous acres or more where timber is dead, dying, or is threatened by insects, disease, or such physical elements as fire, and windthrow.

a. In determining whether timely salvage is feasible, the following factors shall be considered:

i. the economic value of the timber to be salvaged,

ii. the immediate costs of salvage efforts,

iii. the long-term costs to all forest resources and values, including, but not limited to, forest health, wildlife habitat, soil productivity, air quality, and ecosystem functions, associated with insect and disease or fire conditions that might otherwise be controlled by the salvage operations,

iv. site conditions including but not limited to access and operational constraints,

v. public safety,

ATTACHMENT 2

IDAPA 20 – IDAHO DEPARTMENT OF LANDS

20.02.01 - RULES PERTAINING TO THE IDAHO FOREST PRACTICES ACT

DOCKET NO. 20-0201-2601

NOTICE OF RULEMAKING - PROPOSED RULE

AUTHORITY: In compliance with Section 67-5221(1), Idaho Code, notice is hereby given that this agency has initiated proposed rulemaking procedures. The action is authorized pursuant to Section 38-1304, Idaho Code.

PUBLIC HEARING SCHEDULE: Public hearing(s) concerning this rulemaking will be held as follows:

October 9, 2026
10:00 AM (PST)
In Person:
Idaho Department of Lands
Coeur d'Alene Staff Office
Sundance Conference Room
3284 W. Industrial Loop
Coeur d'Alene, Idaho

Virtual:
Join: https://teams.microsoft.com/meet/273430295309372?p=KuUPVY8quQY5DG3AAQ
Meeting ID: 273 430 295 309 372
Passcode: Ud6kA6NA

October 27, 2026
10:00 AM (MST)
In Person:
Idaho Department of Lands
Boise Staff Office
Garnet Conference Room
300 N 6th Street, Suite 103
Boise, Idaho

Virtual:
Join: https://teams.microsoft.com/meet/237558259042152?p=089439dLmBn5wmJI4a
Meeting ID: 237 558 259 042 152
Passcode: Ei2nA9sw

The hearing site(s) will be accessible to persons with disabilities. Requests for accommodation must be made not later than five (5) days prior to the hearing, to the agency address below.

DESCRIPTIVE SUMMARY: The following is a nontechnical explanation of the substance and purpose of the proposed rulemaking:

The purpose of this rulemaking is to implement Idaho Code § 38-1304(1)(f) by establishing provisions related to the timely salvage of dead, dying, or threatened timber when practicable, on non-private forest lands of 2,000 contiguous acres or more.

FEE SUMMARY: The following is a specific description of the fee or charge imposed or increased: There are no fees associated with this rulemaking.

FISCAL IMPACT: The following is a specific description, if applicable, of any negative fiscal impact on the state general fund greater than ten thousand dollars ($10,000) during the fiscal year as a result of this rulemaking: There will be no fiscal impact greater than ten thousand dollars ($10,000) during the fiscal year as a result of this rulemaking.

NEGOTIATED RULEMAKING: Pursuant to Section 67-5220(1), Idaho Code, negotiated rulemaking was conducted. The Notice of Intent to Promulgate Rules - Negotiated Rulemaking was published in the July 1, 2026 Idaho Administrative Bulletin, Vol. 26-7.

INCORPORATION BY REFERENCE: Pursuant to Section 67-5229(2)(a), Idaho Code, the following is a brief synopsis of why the materials cited are being incorporated by reference into this rule: There are no documents incorporated by reference associated with this rulemaking.

ASSISTANCE ON TECHNICAL QUESTIONS, SUBMISSION OF WRITTEN COMMENTS: For assistance on technical questions concerning the proposed rule, contact Jeanne Bradley, 208-666-8638.

Anyone may submit written comments regarding this proposed rulemaking. All written comments must be directed to the undersigned and must be delivered on or before October 28, 2026.

DATED this 3rd day of August, 2026.

Jeanne Bradley
Regulatory and Stewardship Program Manager
Idaho Department of Lands
Forestry Assistance Bureau
3284 W. Industrial Loop,
Coeur d'Alene, Idaho 83815
Phone: 208-769-1525
Fax: 208-769-1524
rulemaking@idl.idaho.gov
www.idl.idaho.gov

Idaho Department of Lands

IDAPA 20.02.01 – Rules Pertaining to the Idaho Forest Practices Act

Docket No. 20-0201-2601

Negotiated Rulemaking Summary

Members of the public participated in the Department's negotiated rulemaking process by attending the meetings and submitting written comments.

This rulemaking was initiated by a petition from the Farm Bureau Federation in 2025. In December of 2025 the Land Board directed the Department to enter rulemaking specifically to address §38-1304(1)(f). Their expectation is that the new rules be clear and concise to specifically address the requirements of the statute.

Key information considered by the Department included applicable state statute, related administrative rules, suggestions provided by the Department's managing foresters, feedback received from Idaho Forest Practices Advisory Committee (FPAC) members, and information provided by stakeholders and the public.

Oral comments were provided by Kristy Tucker of Rayonier, Gretchen Lech of Manulife, Gary Hess and Russ Hendricks, Vice President of Government Affairs, Idaho Farm Bureau Federation.

Written comments were received from the Idaho Department of Fish and Game, Russ Hendricks and Peter Stegner, Principal with Riley Stegner and Associates.

The Department thoroughly reviewed and considered all comments received during the negotiated rulemaking process; IDL developed informative and comprehensive responses to sets of similar, relevant, summary comments. The following conclusions were reached as a result of the negotiated rulemaking process.

ATTACHMENT 4

Commentor	Comment	Response
Kristy Tucker Rayonier and Peter Stegner, Riley Stegner and Associates	Standalone rule section 38-1304, so A is rule 30, B is rule 40, C is rule 50, D is rule 50, E is rule 70. Should F not have its own rule and 80?	The Idaho Department of Lands (Department) adopted this recommendation
Gary Hess	Include the definition for timely Salvage into the rule and not have it stand alone	The Department adopted this recommendation of incorporating the draft definition of timely salvage within the revised draft rule.

Commentor	Comment	Response
Idaho Farm Bureau Federation by Russ Hendricks	Farm Bureau submitted written "Draft Timber Rule v1 0526" 030.09.a Purpose and intent	The Department did not adopt this recommendation. The purpose of this rulemaking is to implement Idaho Code § 38-1304(1)(f) (statute), not to incorporate or interpret federal executive orders, federal agency memoranda, or other federal authorities. Including references to documents that may change over time could unnecessarily complicate administration of the rule and extend beyond the statutory authority granted by the Idaho Legislature. The Department concluded that a concise rule focused on the statutory requirements is more appropriate.
	030.09.b. Applicability	The Department did not adopt this recommendation. Idaho code 38-1304(1)(f) establishes when the salvage rule applies based on ownership and acreage. Expanding applicability to specific federal programs or cooperative agreements is unnecessary to implement the statute and could create confusion regarding the Department's regulatory authority over federal activities. Good Neighbor Authority and Shared Stewardship already have legal and administrative authority to conduct treatments, and it is presumed that any future authorities that would become

Commentor	Comment	Response
		available to agencies would also come with appropriate legal authority
	030.09 b Applicability (cont): Require the Department to mandate timely salvage to the maximum extent authorized by law	The Department did not adapt this recommendation because Idaho Code 38-1304 (1)(f) directs the Board to adapt rules providing for timey salvage while considering specified factors. The statute does not require mandatory salvage in every circumstance. Furthermore, the Idaho Forest Practice Act does not provide the Department with authority to compel salvage operations on federal lands, nor does it establish an enforcement mechanism for such a requirement.
	030.09.c Definitions	The Department retained only the definitions necessary to administer rule. Additional definitions were not incorporated because they introduce concepts that are not required by statute and could unintentionally broaden the scope or interpretation of the rule beyond legislative intent. The Idaho Forest Practices Act currently has a definition of Salvage in 38-1303 (16) DEFINITIONS. "Salvage" means the timely removal of dead and dying

Commentor	Comment	Response
		timber or timber that is threatened by insets, disease or such physical elements as fire, windthrow, or extremes of weather, and where the removal of such timber will help contain insect or disease outbreaks, aid in the prevention of wildfire, or, over the long term, help protect such resources and values as wildlife, water, soils or air quality. Priority areas for mitigation treatments are defined by the Idaho Forest Action Plan which is updated at least every ten years and reviewed every five. This is available on the IDL website and is therefore defined. Although we believe timely salvage is adequately defined in statute and rule, we do agree that "public safety" should be an addressed
	030.09.d. – Mandatory salvage	The Department did not adopt this recommendation the proposed mandatory salvage policy or rebuttable presumption provision because they exceed the scope of Idaho Code 38-1304 (1)(f) The statute directs the Board to adopt rules addressing the timely salvage of dead, dying, or threatened timber when practicable; it does not establish a mandatory salvage requirement or create legal rebuttable presumptions regarding when salvage must occur. Instead, it requires consideration of economic values, immediate costs, and long-term forest resource values.

Commentor	Comment	Response
		Adding mandatory salvage requirements and rebuttable presumptions would alter the scope of the statute. The Department concluded the adopted draft rule implements the statute by establishing factors to be considered in determining whether timely salvage is feasible. The department will recognize the professional judgement of appropriate staff to evaluate risks to resources and potential long-term consequences.
	030.09.e Utilization of Federal Authorities	The Department partially adopted this recommendation because these activities involved federal administrative process rather than implementation of the Idaho Forest Practices Act. The rulemaking is intended to implement state law and is not the appropriate mechanism to direct or regulate federal agency procedures. The Department concluded the adopted draft rule appropriately implements the statute by establishing factors for evaluating whether timely salvage is feasible while allowing land managers to utilize existing state and federal authorities, where appropriate, under their legal authorities without including those authorities into the draft rule. These authorities are also likely to change overtime.

Commentor	Comment	Response
	030.09.f Coordination with Federal Agencies –	The Department supports continued coordination with federal, Tribal, and local partners through existing programs and agreements. However, these activities are operational and administrative functions that do not need to be specifically defined in rule. Existing programs, including Good Neighbor Authority and Shared Stewardship, already provide mechanisms for interagency coordination.
	030.09.g Evaluation Criteria	The Department has evaluated recommendations to expand the criteria. The criteria will appropriately expand upon Idaho Code 38-1304(1)(f) which identifies the specific factors that rules developed under this section must consider: (1) the economic value of the timber to be salvaged, (2) the immediate costs of salvage efforts, and (3) the long-term costs to forest resources and values associated with insect, disease, or fire conditions that might otherwise be controlled through salvage operations. The Department concluded that these statutory criteria provide the appropriate framework for evaluating timely salvage decisions. However, some have been incorporated within the rule to consider the

Commentor	Comment	Response
		long-term costs to forest resources and values.
	030.09.h Rebuttable presumption of Economic Feasibility	The Department did not adopt the recommendation of rebuttable presumption of economic feasibility. The statute requires consideration of the economic value of the timber to be salvaged, the immediate costs of salvage efforts, and the long-term impacts to forest resources and values associated with insect, disease, or fire conditions. It does not establish a presumption that lands require timely salvage unless the land managers demonstrate otherwise. A rebuttable presumption of economic and operational feasibility would shift the burden of proof by presuming that salvage is appropriate unless sufficient evidence is presented to overcome that presumption. This would effectively require the land managers to prove that timely salvage is not feasible rather than evaluating each situation based on the factors established in the draft rule and statute. The Department believes that the statute intended feasibility to be determined through consideration of the site-

Commentor	Comment	Response
		specific conditions and the factors established in the rule, rather than through a legal presumption.
	030.09.i Expedited Implementation	The text of both the statute and rule specify timely, further definition of timely is redundant. Where appropriate the Department will participate in planning processes used by partner state agencies and will encourage rapid and efficient use of available procedures and authorities. However, the Department has no authority to require federal agencies to implement their processes. The Department also determined that adopting these provisions would require Department participation in virtually all planning, consultation and contracting functions of federal agencies. Such responsibilities would substantially increase the Department's workload and fiscal costs beyond the scope of the statute and the Department's available resources. The Department may develop internal guidance and administrative procedures as necessary without stating those activities in rule. Such administrative functions are more appropriately addressed through Department policy than through administrative rule.

Commentor	Comment	Response
	030.09. j Severability	The Department did not adopt this recommendation because a severability provision is not needed to implement the purpose of this rule. The rule is intended to establish standards for the timely salvage of dead, dying, or threatened timber. A severability provision does not change how the rule is implemented or administered and is not necessary to carry out the requirements of the statute.
Riley Stegner and Associates	A distinct section would improve clarity and appropriately recognize timely salvage as an important forest health and resource-management requirement.	The Department adopts this recommendation. After consideration of comments received the Department agrees that a distinct section for the rule makes sense.
	If the intent is to connect the feasibility standard to the salvage decision considerations, then we recommend one additional clarification. The rule should expressly state that the three factors listed under "Salvage decisions shall consider"—the economic value of the timber to be salvaged, the immediate costs of salvage efforts, and the long-term costs to forest resources and values—are considerations used in determining whether salvage is "feasible."	The Department agrees with this recommendation and will retain the language that defines the feasibility standard of salvage.

Commentor	Comment	Response
	This clarification would help ensure consistent implementation of the rule.	
Idaho Department of Fish and Game	IDFG believes that the current Forest Practices Act already possesses the adequate and appropriate language to address the proposed intent of the new rule. The addition of this new language may hamper the Department's ability to manage IDFG public lands and caused conflict with the new draft rule, as proposed.	The Department acknowledges IDFG's position, but we are obligated by petition and Land Board direction to draft rules to be in compliance with 38-1304(1)(f).
Idaho Department of Fish and Game	1. Clarify the conditions that trigger salvage	The Department has not adopted the recommendation to clarify the conditions for triggering salvage. The draft rule reflects the terminology adopted by the legislature. The decision regarding whether salvage is appropriate remains the responsibility of the managing agency and will continue to rely upon their professional judgement and forest management objectives.
Idaho Department of Fish and Game	2. Preserve professional judgement	The Department agrees that decisions regarding timely salvage should consider site-specific conditions and the unique circumstances of each stand. However, the Department did not adopt the

Commentor	Comment	Response
		recommendation to add additional rule language stating professional judgment but did revise the draft rule factors to be considered in determining whether timely salvage is feasible rather than requiring salvage in every circumstance. Those factors - including the economic value of the timber, the immediate costs of salvage efforts, the long-term impacts to forest resources and values, and site-specific operational constraints—require the land manager to evaluate the conditions present at each stand before determining whether timely salvage is feasible. The Department determined this approach preserves the flexibility needed to make informed, site-specific decisions while implementing the requirements of the statute.
Idaho Department of Fish and Game	3. Recognize the Diverse Missions of the Idaho's Public Lands and Species Managers	The Department agrees that public land management agencies, including federal agencies, have different statutory missions and responsibilities. However, we believe it is unnecessary to state that in rule.
Idaho Department of Fish and Game	4. Recognize Multiple Forest Resource Values	The Department agrees that timely salvage decisions should recognize the multiple forest resources values present on state and federal lands. To address this concern, the revised draft rule includes consideration of the long-term impacts to forest resource and values, including forest health, wildlife habitat,

Commentor	Comment	Response
		biodiversity, soil productivity, watershed health, water quality, long-term health and productivity when determining whether timely salvage is feasible. The Department believes these provisions provide sufficient recognition of multiple forest resource values while implementing the requirements of the statute.
Idaho Department of Fish and Game	5. Recognize the Ecological values of dead wood	The Department agrees with recommendation for recognizing the ecological value of dead wood. The Department added to a provision in the draft rule: iii. the long-term costs to all forest resources and values, including but not limited to, forest health, wildlife habitat, soil productivity, air quality and ecosystem functions, associated with insect and disease or fire conditions that might otherwise be controlled by the salvage operations.
Idaho Department of Fish and Game	6. Recognize Operational Realities	The Department agrees that operational realities should be considered when determining whether timely salvage is feasible. To address this concern, the draft rule establishes factors to be considered, including the economic value of the timber, the immediate costs of salvage efforts, site-specific operational constraints, and the long-term impacts to forest resources and values. The Department determined these factors provide sufficient flexibility to evaluate the operational conditions unique to each site

Commentor	Comment	Response
		while implementing the requirements of statute. Therefore, the Department did not adopt additional rule language.
Idaho Department of Fish and Game	IDFG Recommended Language for Proposed Rules:	The Department adopted some of the suggested language. We believe that the concerns of the IDFG have been addressed in the revised draft rule.
Idaho Department of Fish and Game	010. Definitions (ADD)	The Department agreed that additional clarity regarding timely salvage was appropriate. Based on another oral comment submitted to the Department in Coeur d'Alene public meeting, the Department decided to incorporate it into the rule. Rather than keeping a separate definition, the Department revised the purpose statement and operative provisions for the rule to clarify how timely salvage is to be implemented, including consideration of economic value, long-term protection of forest resources and values, operational and economic feasibility, and site-specific conditions. The Department determined that the revised draft rule provides sufficient clarity and no separate definition was necessary.

Idaho Statutes

TITLE 38
FORESTRY, FOREST PRODUCTS AND STUMPAGE DISTRICTS
CHAPTER 13
FOREST PRACTICES ACT

38-1304. DUTIES OF THE BOARD. The board:

(1) Shall adopt rules for forest regions establishing minimum standards for the conduct of forest practices on forest land. These rules shall be based upon the following criteria:

(a) Provide for the harvesting of forest tree species in a manner that will maintain the productivity of the forest land, minimize soil and debris entering streams and protect wildlife and fish habitat.

(b) Provide for road construction that will insure protection and maintenance of forest productivity, water quality and fish and wildlife habitat during construction and maintenance.

(c) Provide for reforestation that will maintain a continuous growing and harvesting of forest tree species by describing the conditions under which reforestation will be required, specifying the minimum number of trees per acre and the maximum period of time allowed after harvesting for establishment of forest tree species, and requiring stabilization of soils which have become exposed as a result of harvesting; however, an acreage exemption from reforestation may be established except that on such land exempted within one (1) year following harvesting, some form of vegetative cover shall be required sufficient to provide continuing soil productivity and stabilization.

(d) Provide for the use of chemicals or fertilizers in such a manner that the public health and aquatic and wildlife habitat will not be endangered from their handling, storage and application.

(e) Provide for management of slashings resulting from the harvesting, management or improvement of forest tree species in that manner necessary to protect reproduction and residual stands, to reduce risk from fire and insects and disease, to optimize the conditions for future regeneration of forest tree species, and to maintain air and water quality and fish and wildlife habitat.

(f) Provide for the timely salvage logging on all forest lands of dead or dying timber or timber that is threatened by various physical elements. Rules developed pursuant to this section shall consider both the economic value of the timber to be salvaged, the immediate costs of the salvage efforts, and the long-term costs to all forest resources and values associated with insect, disease or fire conditions which might otherwise be controlled by the

ATTACHMENT 5

salvage operations. The provisions of this subpart shall not apply to single contiguous forest ownerships less than two thousand (2,000) acres in size. Nothing in this paragraph shall be construed as requiring the removal of timber from private lands against the wishes of the private landowner.

History:

[38-1304, added 1974, ch. 197, sec. 4, p. 1506; am. 1991, ch. 245, sec. 2, p. 600.]

How current is this law?

Search the Idaho Statutes and Constitution

STATE BOARD OF LAND COMMISSIONERS
August 18, 2026
Information Agenda

Subject

Idaho Wildfire Response Framework

Background

The Idaho Department of Lands (IDL) serves as Idaho's primary wildland fire protection agency for private forest lands and state lands identified under Idaho law. The Department's authority to provide wildfire protection is established through Idaho Code and implemented through a coordinated statewide system of interagency agreements, cooperative response, and locally assigned protection responsibilities.

Idaho Code establishes two primary authorities governing the Department's wildfire suppression responsibilities. First, the Department is responsible for protecting forest lands subject to the Idaho forest fire protection assessment and providing wildfire protection within designated protection areas. Second, Idaho law declares uncontrolled wildfire to be a public nuisance and authorizes Fire Wardens to suppress wildfires that threaten protected lands, life, property, or natural resources regardless of land ownership. Together, these authorities establish the legal foundation for wildfire response throughout Idaho.

While these statutory responsibilities define the Department's authority, wildfire response in Idaho relies upon extensive coordination among federal, state, tribal, local, and rural fire protection agencies. Cooperative agreements establish how agencies share protection responsibilities, provide assistance to one another, and allocate suppression costs while maintaining rapid response regardless of jurisdiction.

Because multiple agencies often respond to the same incident, several operational terms—including jurisdiction, protection responsibility, mutual aid, offset protection, reimbursable response, and cost share—are frequently misunderstood. This briefing provides an overview of Idaho's wildfire response framework and explains how these concepts work together to ensure efficient, coordinated wildfire suppression across the state.

Discussion

Idaho Wildfire Response Framework

Wildfire response in Idaho is built upon several foundational principles that guide operational decision making before, during, and after every wildfire.

The first principle is that jurisdiction and protection responsibility are not necessarily the same. The agency that owns or manages the land does not always provide wildfire protection for that land. Through cooperative agreements, protection responsibility may be assigned to another agency that is better positioned to provide a timely response.

The second principle is that the closest appropriate resources respond regardless of jurisdiction whenever practical. Modern wildfire response emphasizes rapid initial attack to reduce fire growth, improve firefighter and public safety, and minimize suppression costs. Cooperative agreements allow agencies to respond quickly while maintaining clearly defined operational and financial responsibilities.

The third principle is that financial responsibility is separate from operational response. Agencies may provide resources under offset protection, mutual aid, reimbursable response, or incident-specific cost-share agreements depending on the circumstances of the incident. These mechanisms allow agencies to coordinate suppression activities while ensuring suppression costs are ultimately assigned appropriately.

Wildfire Response Definitions

Jurisdiction

Jurisdiction refers to the agency or landowner with legal ownership or land management responsibility for a parcel of land. Jurisdiction does not change simply because another agency responds to or manages a wildfire.

Protection Responsibility

Protection responsibility is the assignment of wildfire suppression responsibility within a defined protection area. The protecting agency is responsible for wildfire response, incident management, and implementation of suppression policy regardless of land ownership.

Cooperating Agency

A cooperating agency provides personnel, equipment, aircraft, or other suppression resources in support of the protecting agency. Providing assistance does not transfer jurisdiction or protection responsibility.

Offset Protection

Offset protection is an exchange of wildfire protection responsibility between agencies. Under an offset agreement, jurisdiction remains with the land management agency, while protection responsibility is assigned to another agency that can provide more efficient wildfire response. The protecting agency assumes operational responsibility for suppression within the offset area and generally bears suppression costs associated with those lands.

Reimbursable Response

Reimbursable response occurs when one agency provides suppression resources in support of another agency that retains protection responsibility. The assisting agency is reimbursed for allowable suppression costs, while the protecting agency remains responsible for incident management and suppression strategy.

Mutual Aid

Mutual aid provides for the closest appropriate suppression resources to respond regardless of jurisdiction or protection responsibility. Mutual aid is intended to improve initial attack effectiveness and reduce response times. Protection responsibility does not change under mutual aid, and reimbursement occurs only when established thresholds within cooperative agreements are exceeded.

Cost Share

Cost share is an incident-specific agreement among agencies that allocates wildfire suppression costs based upon jurisdiction, protection responsibility, values at risk, operational actions, and overall incident benefit. Cost-share agreements recognize that large incidents often involve multiple jurisdictions and agencies.

Closest Forces Concept

The closest forces concept emphasizes dispatching the nearest available and appropriate suppression resources regardless of agency affiliation. This approach supports rapid initial attack while maintaining established protection responsibilities and financial accountability.

"No Man's Land"

"No Man's Land" is an informal term used to describe privately owned lands that are outside established wildfire protection districts or other recognized protection arrangements. Although these lands have an owner, no agency has been assigned ongoing wildfire protection responsibility. Agencies may respond when fires threaten protected lands, life, property, or other values at risk; however, responding to these incidents does not establish permanent protection responsibility for those lands.

Summary

Idaho's wildfire response framework has evolved to emphasize rapid initial attack, efficient use of suppression resources, and coordinated interagency operations while preserving clear statutory responsibilities. Cooperative agreements do not change land ownership or jurisdiction; rather, they establish operational and financial mechanisms that allow agencies to respond effectively regardless of ownership boundaries.

Understanding the distinction between jurisdiction, protection responsibility, and financial responsibility is essential as wildfire incidents continue to increase in complexity across Idaho. These principles provide the foundation for statewide wildfire response and support the Department's mission to protect life, private property, Idaho's forest resources, endowment lands, communities, and natural resources through coordinated interagency suppression efforts.

STATE BOARD OF LAND COMMISSIONERS

August 18, 2026

Information Agenda

Subject

Endowment Land Management Notification Policy

Background

Notification and advertising of endowment land management and leasing has evolved in recent years. In March 2019 the Board directed that the Department, "…in association with the Office of the Attorney General (OAG), examine current auction and leasing processes and determine how they could be improved, and in fulfilling the Board's fiduciary duty."

In September 2019 the Board approved the Department's revised lease advertising and auction process (Attachment 1) intended to facilitate greater public awareness regarding lease auction opportunities and provide increased opportunities for alternative proposals and competitive bidding. While ensuring continued adherence to requirements in statute and rule related to leasing processes, the revised leasing process required the following:

- Leases to be advertised in the newspaper of record for the appropriate county for at least four weeks
- Lease advertisements posted in the Supervisory Area Office
- Expiring leases and lease advertisements posted on the Department's website with detailed information
- Certain leases or lease types advertised in industry-appropriate media
- Properties being promoted for lease application may have signs posted on the property

The Department may provide additional notification, such as to neighboring landowners, though that is not done for every land management or leasing project.

Discussion

At the July 2026 meeting the Board indicated desire for a stronger, more comprehensive notification process. The Board also recognized the need to provide the Department with clear direction.

In response, the Department has drafted an Endowment Land Management Notification Policy for Board consideration (Attachment 2). The draft policy is intended to provide the Department with the Board's clear intent. The

Department would then develop the internal procedures necessary to ensure the Board's intent is followed.

The draft Board policy includes:

- Background information about endowment land management, the Board's responsibilities, and the Board's support for transparency
- Guiding principles
- A tiered notification system for three tiers of land management actions
- Notification timeframes for each tier of actions
- Scope and limitations for the policy
- Direction for the Department to develop and maintain procedures

The Department seeks Board input on the draft policy. If the policy aligns with the Board's vision, or can be modified to align, then the Department would return to a future Board meeting with an action item for approval of the policy.

Attachments

1. 2019 Land Board Approval of Lease Advertising and Auction
2. Draft Endowment Land Management Notification Policy

STATE BOARD OF LAND COMMISSIONERS
October 17, 2019
Regular Agenda

Subject

Endowment Leasing Update and Auction Process Approval

Question Presented

Shall the Board approve the Department's proposed lease auction process.

Background

At the March 19, 2019 State Board of Land Commissioners' (Land Board) regular meeting, Attorney General Wasden made a motion that the Idaho Department of Lands (Department), in association with the Office of the Attorney General (OAG), examine current endowment auction and leasing processes and determine how they could be improved, and in fulfilling the Board's fiduciary duty.

As part of the examination, the Department evaluated its auction advertising and public awareness process and determined a need for improvement. With the assistance of the OAG, the Department prepared a new advertising and public awareness process for leasing opportunities and auctions.

On July 16, 2019, the Department provided the Land Board with an update to the lease auction advertising process and the status of certain leases. In that presentation, the Department demonstrated an example of the website and online mapping tool to be used for endowment leasing opportunities.

At the September 13, 2019 Land Board meeting, the Department presented its new lease auction advertising process, including the new online leasing page discussed at the July Land Board meeting. The presentation included a demonstration of the current website, online map, and proposed timeline for certain leases. At the September 13th meeting, the Land Board tabled the matter until October so that further legal questions could be addressed.

Discussion

The Department has implemented a new advertising process that facilitates greater public awareness regarding lease auction opportunities, and provides increased opportunities for alternative proposals and competitive bidding. Advertising that is robust and encourages competitive bidding generates the maximum long-term financial return to endowment beneficiaries, and fulfill the Department's and the Land Board's fiduciary obligations.

ATTACHMENT 1

The Department will begin the auction process by advertising leases available for application for auction in the newspaper of record for the county where the land is situated, for at least four weeks.[1] Those advertisements will be posted in the Department's area offices (either on a bulletin board, or on an electronic reader). The Department will also advertise leases that are expiring or otherwise available for application and auction on its website. The website provides readily accessible information, including a detailed description of the property, allowing users to better identify the location and property available for lease application and auction. Certain leases or lease types may be advertised in industry appropriate media, for example, commercial real estate websites. Additionally, properties the Department is promoting for application may have signs placed on the property to foster interest.

The Department temporarily suspended offering certain new leases for auction while it examined its leasing process. As a result, there will be a revised schedule and process to issue the 2020 leases. Generally, the Department will re-start the auction process for leases that have not been executed, auctioned, or conflicted beginning with re-advertisement for application.

This means that the previous advertising and applications of leases for 2020 will go through the new auction advertising process. Potential lessees who have already submitted an application may choose to have their previous application processed, or to withdraw their application for an application fee refund.

The following process will be followed for 2020 lease applications for crop, grazing, conservation and residential leases:[2]

- Land Board approval – October 17, 2019
- Week of October 21, 2019 – Department begins the auction process by advertising the open application period for crop, grazing, conservation, and residential
- Advertising for application period – 30 days (example: October 21 – November 20)
- Scenario 1
    - If only one application is received by the application deadline, the auction is deemed complete, with the sole applicant deemed the successful bidder
        - Lease and document preparation (example: November 21 – December 20)
        - Lease review (OAG) (example: November 21 – December 20)
        - Lease issued and executed (example: as reviewed by OAG – January 31, 2020)

[1] Weekly newspaper advertising in the county where the property is located is consistent with Idaho Code § 58-313.
[2] Certain lease types, such as some commercial leases, will require additional evaluation or review due to their unique nature.

- Scenario 2
    - If two or more applications are received by the application deadline, a live auction (sometimes referred to as a "conflict auction") must be held
        - TBD – the timing depends on the number of applications for a particular lease, as well as other factors. For example, weather may be a factor for grazing leases for which there are two or more applicants, because the Department must value the improvements prior to live auction.

The Department and Land Board have previously promulgated the *Rules Governing Grazing, Farming, Conservation, Noncommercial Recreation, and Communication Site Leases* (IDAPA 20.03.14.000 *et seq*). The Department will continue to adhere to the processes and standards set forth in those rules, including the auction application process (IDAPA 20.03.14.020) and the requirement to hold a **live** auction only if there is more than one application (Idaho Code § 58-310 and IDAPA 20.03.14.105). If there is only one application for auction, the auction will be deemed complete as of the application deadline. The Department will also adhere to other rules concerning leasing activities, including the *Administration of Cottage Site Leases on State Lands* (IDAPA 20.03.13.000), *Rules Governing Geothermal Leasing on Idaho State Lands* (IDAPA 20.03.15.000), and *Rules Governing Oil and Gas Leasing on Idaho State Lands* (IDAPA 20.03.16.000). The Department will continue working with the Office of the Attorney General regarding leases for which there are no applicable administrative rules, such as most commercial leases.

The Department will send letters to auction applicants and certain stakeholders explaining the proposed process, and schedule.

Recommendation

Approve the Department's proposed lease advertising and auction process.

Board Action

A motion was made by Attorney General Wasden that the Board adopt the Department recommendation to approve the Department's proposed lease advertising and auction process. Controller Woolf asked if there was any public comment regarding this matter. Secretary of State Denney noted that no one signed up to provide public testimony. Controller Woolf seconded the motion. For the record, Governor Little recused himself from discussion and from this vote. The motion carried on a vote of 3-0.

STATE BOARD OF LAND COMMISSIONERS
DIRECTOR
SEAL
DEPT. OF LANDS
IDAHO

Endowment Land Management Notification Policy - DRAFT

This guidance document is not a new law. This is an interpretation of existing law, except as authorized by Idaho Code or incorporated into a contract.

1. Agency Contact

Director

2. Purpose

This policy directs a consistent, transparent, and impact-based process for providing reasonable advanced notice of endowment land management activities.

3. Background and Intent

The State of Idaho holds approximately 2.5 million acres of endowment land in trust for the support public schools and other designated public institutions. Under the Idaho Constitution, the Idaho State Board of Land Commissioners serves as trustee of the endowment trust and is directed to manage these lands to "secure the maximum long-term financial return" to the beneficiaries. As trustee, the Land Board must manage endowment lands in a manner consistent with its fiduciary obligations to the beneficiaries as well as the specific terms of the trust as outlined in the Idaho Admissions Act and Idaho Constitution.

To that end, the Land Board manages the trust solely in the interest of the designated beneficiaries and is precluded from consideration of outside interests when such interests conflict with the trust's purpose. Under this trust framework, revenue generating actives on endowment lands and earnings invested funds provide millions of dollars annually in support of Idaho's public school system and numerous other state of Idaho institutions.

While only the beneficiaries hold legal rights within this trust structure, the Land Board recognizes that specific management activities on endowment land may impact adjacent landowners, local governments, and stakeholders or may otherwise attract interest from members of the public.

ATTACHMENT 2

The Land Board supports a general policy of transparency in endowment land management and, while these individuals or groups may not hold legal rights within the endowment trust framework, they may nonetheless have practical, informational, or situational interests in upcoming management activities.

To acknowledge these important interests and advance transparency in endowment management, this policy provides standard processes for advance notification of certain management activities on endowment lands in a manner consistent with the Land Board's constitutional and fiduciary obligations.

4. Associated Policies

TBD

5. Definitions

None

6. Policy

a. Guiding Principles

- *Transparency* – Notifications provide clear and accurate information regarding endowment land management actions.
- *Consistency* – Notifications provide similar information across varied actions and locations.
- *Timeliness* – Ensure notifications occur with sufficient time in advance of Land Board action.
- *Proportionality* – The level of notification aligns with the significance of the action.
- *Operational Efficiency* – Notification practices support efficient implementation of endowment land management actions.
- *Mission Alignment* – Notification practices remain consistent with the Idaho constitutional mandate to manage endowment lands in a manner to secure maximum long-term financial returns to the endowment beneficiaries and with the fiduciary obligations of the Land Board as trustees of the endowment.

b. Tiered Notification System

Tier 1 – Routine Actions

Examples include timber sales, leasing consistent with past use, and acquisition/grants of access.

Notifications shall include website posting and adjacent landowner notification.

Tier 2 – Change of Use

Examples include leasing that differs from past use, new developed recreation projects, projects affecting access to or across endowment land, and projects expected to be of local interest.

Notifications shall include website posting, site signage, GovDelivery email, adjacent landowner notification, and where appropriate or required, notifications to local officials and stakeholder groups.

Tier 3 – High Interest Actions

Examples include land exchanges, land dispositions, proposals including significant development, projects within communities, and other actions expected to receive substantial public interest.

Notifications shall include website posting, GovDelivery email, site signage, adjacent landowner notification, press release, social media, stakeholder notifications, local government outreach, and public meetings when appropriate.

c. Notification Timeframes

Tier 1 - Routine Actions
Notice when advertised.

Tier 2 - Change of Use
Notice when the new activity is advertised and prior to Land Board action (if required).

Tier 3 - High Interest Actions
Notification timeframe must be flexible based on the specific action; notification shall always allow the Land Board to be informed of the notification actions taken and any feedback received prior to a Land Board agenda item requiring action.

d. Scope and Limitations

This policy is intended to promote transparency and provide advance information regarding endowment management activities to potentially interested or affected parties. In accordance with trust principles and fiduciary obligations of the Land Board, the notice described in this policy is informational only and does not create any right to comment, negotiate, consent, influence, or otherwise participate in Land Board or

Idaho Department of Lands endowment management decisions, all of which must remain firmly directed toward fulfilling the trust's duty to the beneficiaries.

Failure to receive notice of any endowment land management activity will not be independently sufficient grounds for delay, reconsideration, alteration, or invalidation of endowment land management decisions or activities.

7. Procedures

The Department shall develop and maintain procedures sufficient to ensure that endowment land management actions are appropriately and consistently noticed.

8. Revision History (Board Action)