



Dustin T. Miller, Director

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MEMORANDUM

To: Lori Wolff, DFM Administrator
April Renfro, Division Manager, Legislative Audits
Keith Bybee, Division Manager, Budget & Policy Analysis

From: Dustin T. Miller, Director

Date: September 28, 2026

Subject: **IDL's Annual Report on FY2026 Wildland Firefighter Differential Pay**
Idaho Code 59-1603(13)(c)

The Idaho Department of Lands (IDL) is required pursuant to Idaho Code 59-1603(13)(c) to submit a report of wildland firefighter differential pay provided to eligible personnel each year by October 1st for the preceding fiscal year.

Eligible personnel include wildland firefighting personnel who hold current incident qualification cards while working on the fireline of a fire incident not deemed controlled or at a fire incident helibase servicing active flights. Eligible staff receive differential pay of 25% of their hourly rate while on an eligible incident.

IDL paid the following amounts for differential pay pursuant to 59-1603(13)(c) during FY2026:

Federal Projects – Reimbursable	\$127,993.45
Non-Federal Projects	\$198,818.60
TOTAL	\$326,812.05

If you have questions or need additional information, please contact Rachelle Vance, Financial Executive Officer at rvance@idl.idaho.gov or 208-334-0225.