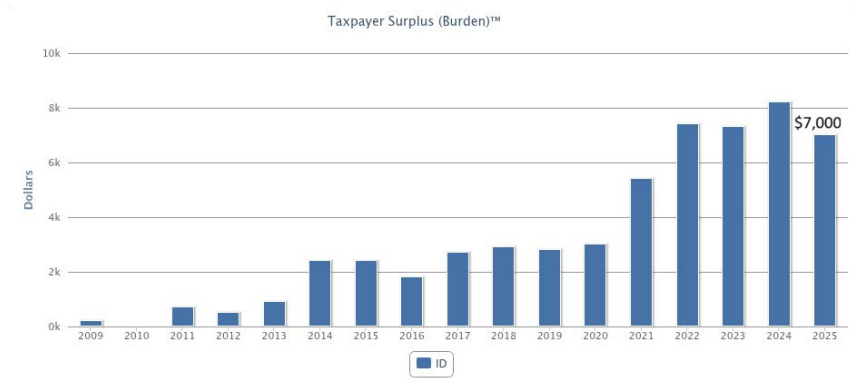


IDAHO'S FINANCIAL BREAKDOWN

Money Available to	\$4.5 billion	Ranking (Out of 50)	13
Taxpayer Surplus™	\$7,000	Financial Grade	B

Although Idaho had less money available in 2025 than the year before, it still ended the year with \$4.5 billion more than needed to pay its bills. This resulted in a Taxpayer Surplus™ of \$7,000, earning the state a “B” grade from Truth in Accounting.

Idaho's financial position declined during the fiscal year, driven by a \$120.2 million decrease, or 3.6 percent, in individual and corporate income tax revenues. Idaho's pension liability also decreased, largely reflecting strong investment returns of 10.81 percent for the Public Employees' Retirement Plan. These improvements were offset by an increase in restricted assets, including those held in Permanent Trust Funds, reducing the assets available to pay bills.



Idaho received approximately \$6.4 billion in federal grants, which represented 36 percent of its revenue. The federal government mandates that entities receiving significant federal funds undergo a Single Audit. These audits are intended to be the taxpayers' first line of defense against potential fraud and abuse. As of September 1, 2026, Idaho had not published its Single Audit.

The data in this report is derived from Idaho's audited 2025 Annual Comprehensive Financial Report and its retirement systems' reports. To explore prior years or compare financial, demographic, and economic data across other states and cities, visit [Data-Z.org](#).

IDAHO'S FINANCIAL FACTS

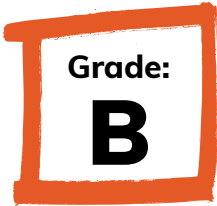
FACT #1: Idaho had \$13.1 billion available to pay \$8.6 billion worth of bills.	FACT #2: The outcome was a \$4.5 billion surplus, which breaks down to \$7,000 per taxpayer.
FACT #3: Despite lower pension liabilities, Idaho's finances deteriorated as tax revenues fell and restricted assets reduced resources available to pay bills.	

THE STATE'S ASSETS EXCEEDED ITS BILLS

\$35,164,264,000	→	Total Assets
- \$12,067,195,000	→	Minus: Capital Assets
- \$9,961,519,000	→	Minus: Restricted Assets
= \$13,135,550,000	→	Assets Available to Pay Bills
- \$8,602,868,000	→	Minus: Total Bills*
= \$4,532,682,000	→	Money Available to Pay Bills
/ Divide by the estimated number of taxpayers		
= \$7,000	→	Each Taxpayer's Share of This Surplus

*BREAKDOWN OF TOTAL BILLS

\$5,572,822,000	→	Bonds
+ \$4,682,092,000	→	Other Liabilities
- \$2,145,624,000	→	Minus: Debt Related to Capital Assets
+ \$589,934,000	→	Unfunded Pension Benefits
+ \$96,356,000	→	Unfunded Retiree Health Care Benefits
= \$8,602,868,000	→	Total Bills



Bottom line: Idaho had more than enough money to pay its outstanding bills and received a “B” grade for its finances. According to Truth in Accounting's grading scale, any government with a Taxpayer Surplus between \$1 and \$9,999 is given a “B” grade.