

State of Idaho Major Reserve and Other Fund Balances

End of Fiscal Year (In Millions)	Budget Stabilization Fund	Public Ed Stabilization Fund	Economic Recovery Reserve	Idaho Millennium Fund	Higher Ed Stabilization Fund	Emergency Funds	27th Payroll Fund	TOTAL
1. FY2003	\$ 0.000	\$ 0.000	\$ 0.000	\$ 0.000	\$ 0.000	(\$ 0.218)		(\$ 0.218)
2. FY2004	0.000	7.135	0.000	22.872	0.0	0.154		30.161
3. FY2005	\$ 15.971	\$ 12.135	\$ 22.044	\$ 44.677	\$ 0.000	\$ 0.132		\$ 94.960
4. FY2006	108.648	7.771	24.632	67.436	0.0	0.281	0.000	208.768
5. FY2007	\$ 121.566	\$ 109.030	\$ 2.657	\$ 64.079	\$ 0.000	\$ 0.875	\$ 0.000	\$ 298.207
6. FY2008	140.625	112.046	66.133	70.207	0.0	3.337	0.000	392.349
7. FY2009	\$ 128.225	\$ 17.979	\$ 68.101	\$ 74.206	\$ 0.000	\$ 0.720	\$ 0.000	\$ 289.231
8. FY2010	30.820	23.174	48.847	76.967	0.0	0.792	0.000	180.600
9. FY2011	\$.100	\$ 11.154	\$.054	\$ 74.589	\$ 0.000	\$ 3.339	\$ 0.000	\$ 89.235
10. FY2012	23.869	36.968	0.056	14.156	0.4	4.233	0.000	79.648
11. FY2013	\$ 135.138	\$ 49.049	\$.057	\$ 15.492	\$.942	\$ 3.424	\$ 0.000	\$ 204.103
12. FY2014	161.514	72.851	0.057	20.235	3.2	3.373	0.000	261.256
13. FY2015	\$ 243.821	\$ 90.948	\$.057	\$ 25.409	\$ 3.492	\$ 2.795	\$ 0.000	\$ 366.522
14. FY2016	259.444	88.551	20.092	29.787	3.1	2.567	0.000	403.505
15. FY2017	\$ 318.746	\$ 85.043	\$.370	\$ 33.584	\$ 8.866	\$ 53.901	\$ 0.000	\$ 500.510
16. FY2018	413.526	64.350	0.453	37.494	5.3	41.474	0.000	562.584
17. FY2019	\$ 373.161	\$ 81.729	\$.022	\$ 41.028	\$ 7.730	\$ 27.559	\$ 0.000	\$ 531.229
18. FY2020	393.374	72.436	(0.00)	44.261	11.5	54.143	0.000	619.931
19. FY2021	\$ 677.731	\$ 95.634	\$.000	\$ 47.009	\$ 13.721	\$ 60.877	\$ 0.000	\$ 1075.130
20. FY2022	677.731	124.613	(0.00)	49.577	14.4	24.765	15.000	925.178
21. FY2023	\$ 847.826	\$ 205.700	(\$.000)	\$ 53.144	\$ 15.037	\$ 34.942	\$ 35.803	\$ 1192.453
GF Revenue = \$5,948.0	14.3%	3.5%	0.0%	0.9%	0.3%	0.6%	0.6%	20.0%

The balance in Idaho's major reserve funds at the end of FY 2023 (line 26) was \$1,192.5 million or 20.0% of the FY 2023 General Fund Revenue Collections.

* FY 2024	Actuals (In Millions)							
22. Interest Earnings & Revenues		5.757		2.146	1.022		1.503	10.428
23. Transfers In (Out)	32.363	32.165		14.843				79.371
24. Disbursements		0.000		(2.308)		(3.860)		(6.168)
25. Transfers from GF §57-814(2)								
26. End-of-Year Surplus Eliminator								
27. Estimate* FY2024	\$ 880.189	\$ 243.622	(\$ 0.000)	\$ 67.825	\$ 16.060	\$ 31.082	\$ 37.306	\$ 1,276.084
GF Revenue = \$5,711.3	15.4%	4%	0.0%	1.2%	0.3%	0.5%	0.7%	22.3%

The balance in Idaho's major reserve funds at the end of FY 2024 (line 27) is estimated to be \$1,276.1 million or 22.3% of the FY 2024 General Fund Revenue Estimate.

* FY 2025	Estimates (In Millions)							
28. Interest Earnings & Revenues		10.649		0.666	0.780		1.567	13.661
29. Transfers In (Out)				4.500				4.500
30. Disbursements				(2.453)				(2.453)
31. Transfers from GF §57-814(2)								
32. End-of-Year Surplus Eliminator								
33. Estimate* FY2025	\$ 880.189	\$ 254.270	(\$ 0.000)	\$ 70.539	\$ 16.840	\$ 31.082	\$ 38.873	\$ 1,291.792
GF Revenue = \$5,768.1	15.3%	4.4%	0.0%	1.2%	0.3%	0.5%	0.7%	22.4%

The balance in Idaho's major reserve funds at the end of FY 2025 (line 33) is estimated to be \$1,291.8 million or 22.4% of the FY 2025 General Fund Revenue Estimate.

* FY 2026	Estimates (In Millions)							
34. Interest Earnings & Revenues		11.114		0.691	0.780		1.632	14.217
35. Transfers In (Out)				4.500				4.500
36. Disbursements				(2.782)				(2.782)
37. Transfers from GF §57-814(2)								
38. End-of-Year Surplus Eliminator								
39. Estimate* FY2026	\$ 880.189	\$ 265.384	(\$ 0.000)	\$ 72.947	\$ 17.619	\$ 31.082	\$ 40.505	\$ 1,307.727
GF Revenue = \$5,929.1	14.8%	4.5%	0.0%	1.2%	0.3%	0.5%	0.7%	22.1%

The balance in Idaho's major reserve funds at the end of FY 2026 (line 39) is estimated to be \$1,307.7 million or 22.1% of the FY 2026 General Fund Revenue Estimate.

* FY 2025 and FY 2026 estimates include action taken by the Legislature, transactions that have occurred in the current fiscal year, and estimated transfers and interest earnings.

Emergency Funds include: 1) Governor's Emergency, Section 57-1601, Idaho Code; and 2) Disaster Emergency, Section 46-1005A, Idaho Code, which includes both Federal Emergency Management Act and state moneys.