

IN THE SUPREME COURT OF THE STATE OF IDAHO

COMMITTEE TO PROTECT AND PRESERVE
THE IDAHO CONSTITUTION, INC.; MORMON
WOMEN FOR ETHICAL GOVERNMENT;
SCHOOL DISTRICT NO. 281, LATAH COUNTY,
STATE OF IDAHO; IDAHO EDUCATION
ASSOCIATION, INC.; JERRY EVANS; MARTA
HERNANDEZ; STEPHANIE MICKELSEN;
ALEXIS MORGAN, on behalf of herself and her
minor children; KRISTINE ANDERSON, on behalf
of herself and her minor children; each of the
foregoing individually and as private attorneys
general on behalf of the public of the State of Idaho,

Petitioners,

v.

STATE OF IDAHO, acting by and through the
IDAHO STATE TAX COMMISSION,

Respondent,

and

IDAHO STATE LEGISLATURE,

Intervenor-Respondent.

Docket No. 53264-2025

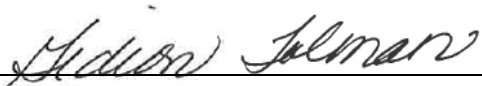
DECLARATION OF GIDEON TOLMAN

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I, Gideon Tolman, declare under penalty of perjury pursuant to the law of the State of Idaho that the following is true and correct. I have personal knowledge of the facts set forth below.

1. I am the Chief Financial Officer of the Idaho Department of Education.
2. In Fiscal Year 2021, the Legislature appropriated \$2.36 billion for public school support.
3. In Fiscal Year 2026, the Legislature appropriated \$3.4 billion dollars for public school support.
4. The current budget has grown by 44% over the past five years.
5. The increase in appropriations to support public schools is almost double the pace of inflation (22.4%) in the United States over the same time period and reflects growth in student population.
6. The State generally provided approximately \$8,400 per student in Fiscal Year 2025.
7. The total cost spent on a student's education in the public school system in Fiscal Year 2024, when factoring in federal, state, and local funding, was approximately \$14,000, based on the latest available data.
8. Public schools in Idaho receive funding from local, state, and the federal government. The most recent available data reflects that this is approximately 24% local funding, 65% state funding, and 11% federal funding.
9. House Bill 93 does not use moneys that have been appropriated to the public-school system.

Dated: November 6, 2025.

By 
Gideon Tolman

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on November 10, 2025, I filed the foregoing electronically through the iCourt System, which caused the following parties or counsel to be served by electronic means:

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