

Tax Levies for School Purposes

School Year 2023 – 2024

Debbie Critchfield

STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

TAX LEVIES FOR SCHOOL PURPOSES

This publication provides a tabulation of tax levies for Idaho public schools, obtained from information supplied by the Boards of County Commissioners and the State Tax Commission. The tax levies are for the tax year 2023 (school year 2023-2024) and are expressed as a ratio (.xxxxxx) of property valuation. The approximate amount to be raised by each levy is obtained by multiplying the property valuation by the levy rate.

- Column 2 - The market value of taxable property located within school district boundaries, as measured in September 2023.
- Column 3 - The Urban Renewal Market Value is used for computing levies for the following funds: Judgments (Idaho Code 63-1305), Judgment Obligation (Idaho Code 33-802), Bonds, Plant Facility, or any temporary Override/Supplemental funds that were first certified after December 31, 2007. Or if an existing U/R changes its boundaries and now includes a taxing district, which currently has one of the listed funds and is new to the U/R due directly to the boundary change (Idaho Code 50-2908).
- Column 4 - The certified Budget Stabilization or Charter District levy for maintenance and operation (M & O) of the public schools general fund (Idaho Code 33-802).
- Column 5 - The certified supplemental levy for maintenance and operation authorized by majority vote (Idaho Code 33-802).
- Column 6 - The certified emergency levy for maintenance and operation based on an increase in average daily attendance above the prior school year (Idaho Code 33-805 and 63-805(3)).
- Column 7 - The certified tort levy for maintenance and operation to provide for a comprehensive liability plan (Idaho Code 6-927).
- Column 8 - The certified COSSA (c) levy for cooperative services to be provided to more than one school district. This levy is not to exceed one-tenth of one percent (.001). An additional levy not to exceed one-tenth of one percent (.001) may be levied for cooperative service agency facilities (Idaho Code 33-317). This column may include a Tuition (t) levy certified for payment of tuition costs (Idaho Code 33-1408). This column may also include special levies for tax refunding and judgment (j) levies (Idaho Code 6-928).
- Column 9 - The subtotal of levies in columns 4 through 8.
- Column 10 - The certified bond levy for the payment of principal and interest on outstanding school bonds (Idaho Code 33-802A and 33-1103.)
- Column 11 - The certified plant facilities reserve levy is not to exceed four-tenths of one percent (.004) of market value in each year for a period not to exceed ten (10) years and is to be used for specially identified expenditures (Idaho Code 33-804). The term may be extended to twenty (20) years if for safe school facilities (Idaho Code 33-804A).
- Column 12 - Total school district levy is the sum of columns 9 through 11.

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As Certified by Boards of County Commissioners
for School Year 2023-2024

Idaho Department of Education

This report was compiled with information received from the Idaho State Tax Commission in Fall 2023.											
School District (1)	Market Value (2)	Market Value including Urban Renewal Increment Value (3)	M & O / Budget Stabilization (4)	Supplemental M & O (5)	Emergency (6)	Tort (7)	COSA (c) Tuition (t) Judgement (j) (8)	School District Subtotal (9)	Bond (10)	Plant Facility (11)	School District Total (12)
001	Boise Independent	\$ 42,463,861,067		0.002708185	0.000252167		0.000006473				
			46,073,381,422					0.002966825	0.000221188		0.003188013
			43,930,456,175								
002	West Ada Joint	49,693,452,064			0.000274176		0.000011710			0.000313455	0.000599341
			51,044,082,449					0.000285886			
003	Kuna Joint	5,004,219,084					0.000039485				0.001236847
			5,101,033,797					0.000039485	0.001197362		
011	Meadows Valley	681,326,838			0.000476805		0.000035086			0.000192771	0.000704662
013	Council	457,675,362					0.000038162				0.000038162
021	Marsh Valley Joint	1,349,950,515			0.000490725		0.000004585			0.000629653	0.001124963
								0.000495310			
025	Pocatello	7,476,821,687									0.001369384
			7,592,966,711		0.000483119			0.000483119		0.000886265	
033	Bear Lake County	1,919,278,516			0.000064504		0.000030379			0.000208412	0.000303295
041	St. Maries Joint	1,025,637,040			0.001684080		0.000020010				0.001704090
044	Plummer / Worley Jt	1,242,842,237			0.000403386		0.000018720				0.000422106
052	Snake River	793,901,789			0.000063798					0.000944701	0.001008499
055	Blackfoot	1,636,295,488									0.001363557
			1,709,596,428		0.001012597			0.001012597		0.000350960	
058	Aberdeen	318,097,433			0.002986506						0.003742881
059	Firth	402,042,435					0.000060481		0.000756375		0.001055401
							0.000028191			0.000994920	
060	Shelley Joint	1,254,059,757									0.001152540
			1,266,886,886		0.000453868			0.000482059	0.000670481		
061	Blaine County	20,795,878,292		0.001419560	0.000122260						0.001772323
			21,691,660,447					0.001541820		0.000230503	
071	Garden Valley	1,375,780,879			0.000363430		0.000009983			0.000725094	0.001098507
072	Basin	1,089,937,563			0.000346249		0.000038517				0.000384766
073	Horseshoe Bend	431,006,050			0.000603073		0.000017668				0.000620741
083	West Bonner County	4,869,322,100					0.000021190				0.000021190
			4,869,322,100					0.000021190			
084	Lake Pend Oreille	11,832,139,147			0.001073348		0.000023456				0.001096804
			12,432,421,537					0.001096804			
091	Idaho Falls	8,176,715,719									0.000632063
			8,349,148,974		0.000339818			0.000339818		0.000292245	
092	Swan Valley Elem	530,372,981		0.000251710			0.000038179	0.000228141	t	0.000141410	0.000659440
			7,428,465,155					0.000518030			
093	Bonneville Joint	7,428,465,155			0.000771850					0.000372617	0.001676777
			7,514,412,247					0.000771850	0.000532310		
101	Boundary County	2,418,516,108					0.000028565				0.000800446
			2,441,907,598		0.000771881			0.000800446			
111	Butte County Joint	243,612,856			0.000037301		0.000088456			0.000422802	0.000548559
121	Camas County	282,568,649			0.000819790		0.000029448			0.000070779	0.000920017
							0.000033640				
131	Nampa	13,349,584,475			0.000588943			0.000000248	j		0.000959799
			13,583,648,193					0.000622831			
			13,354,388,918						0.000336968		

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Idaho Department of Education

School District (1)		Market Value (2)	Market Value including Urban Renewal Increment Value (3)	M & O / Budget Stabilization (4)	Supplemental M & O (5)	Emergency (6)	Tort (7)	COSA (c) Tuition (t) Judgement (j) (8)	School District Subtotal (9)	Bond (10)	Plant Facility (11)	School District Total (12)
132	Caldwell	5,025,582,890	5,051,906,717		0.000411109		0.000004696		0.000415805		0.000496842	0.000912647
133	Wilder	566,084,404						0.000967285	c	0.000967285	0.000682282	0.001649567
134	Middleton	3,912,591,826	3,954,097,446		0.000379353		0.000015770		0.000395123	0.000610964		0.001006087
135	Notus	304,094,278	304,472,458					0.001000560	c&j	0.001000560	0.000447147	0.002616942
136	Melba Joint	590,014,857					0.000039314		0.000039314	0.001433696		0.001473010
137	Parma	881,323,644			0.000438369		0.000072328	0.001000000	c	0.001510697	0.000226931	0.000283664
139	Vallivue	8,964,056,481	9,578,228,712		0.000469815		0.000007889			0.000477704	0.001213055	0.000208807
			8,971,084,605								0.000095212	0.001994778
148	Grace Joint	266,158,674			0.001621142		0.000057732			0.001678874		0.001678874
149	North Gem	177,396,413			0.001717414					0.001717414	0.000563709	0.002281123
150	Soda Springs Joint	1,323,869,515			0.000525947					0.000525947	0.000283632	0.000376170
151	Cassia County Joint	3,036,647,696	3,318,158,932		0.000661511		0.000002517			0.000664028	0.000873979	0.001538007
161	Clark County Joint	191,782,031			0.001082708		0.000013541			0.001096249		0.001096249
171	Orofino Joint	986,450,852			0.002252020		0.000003434			0.002255454	0.000101374	0.002356828
181	Challis Joint	962,805,521			0.000602301		0.000007417			0.000609718	0.000051932	0.000661650
182	Mackay Joint	301,017,401					0.000035902			0.000035902	0.000482514	0.000518416
191	Prairie Elementary	23,910,222								0.000000000		0.000000000
192	Glenns Ferry Joint	488,544,221			0.000431879		0.000111063			0.000542942		0.000542942
193	Mountain Home	2,628,879,463	2,697,216,786		0.000482173		0.000000456			0.000482629		0.000482629
201	Preston Joint	1,213,064,325					0.000036068			0.000036068	0.000741923	0.000777991
202	West Side Joint	321,710,794					0.000156529			0.000156529	0.000124335	0.000280864
215	Fremont County Joint	3,857,572,909	3,864,191,775		0.000177683		0.000008684			0.000186367	0.000181150	0.000367517
			3,859,218,608									
221	Emmett Independent	3,108,577,065			0.000036316		0.000002029			0.000038345		0.000038345
231	Gooding Joint	908,292,366			0.000331433		0.000000025			0.000331458	0.001045919	0.001377377
232	Wendell	672,695,882			0.000891934					0.000891934	0.000215870	0.001107804
233	Hagerman Joint	399,850,123					0.000021923			0.000021923	0.001000375	0.001022298
234	Bliss Joint	176,534,817					0.000050432			0.000050432	0.000249662	0.000583324
242	Cottonwood Joint	286,540,575			0.000122353		0.000082498			0.000204851		0.000204851
243	Salmon River	289,684,616	301,078,075		0.001458037					0.001458037		0.001458037
244	Mountain View	1,611,751,919					0.000025065	0.000000006	j	0.000025071		0.000025071
251	Jefferson County Jt	3,177,323,690	3,235,962,836			0.000169990				0.000169990	0.001551532	0.001721522
252	Ririe Joint	402,113,456			0.000077110		0.000014563			0.000091673		0.000091673
253	West Jefferson	329,884,844			0.001091290		0.000013717			0.001105007	0.000571703	0.000909408
261	Jerome Joint	2,432,727,637	2,523,555,088		0.000485999					0.000485999	0.001324239	0.00277386
262	Valley	386,451,601			0.000271374		0.000020582			0.000291956	0.000776294	0.001068250

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271 Coeur d' Alene	25,979,695,054	26,847,014,890		0.000931202		0.000007274		0.000938476	0.000009616		0.000948092
272 Lakeland Joint	8,918,521,395	9,094,243,634		0.000956851		0.000011259		0.000968110		0.000126071	0.001094181
		8,941,299,840									
273 Post Falls	9,577,162,381	9,860,760,585		0.000447560		0.000010281		0.000457841			0.000457841
274 Kootenai Joint	1,581,721,115	1,582,622,064		0.000789372		0.000009771		0.000799143			0.000799143
281 Moscow	2,939,492,268	3,028,534,720		0.003862038				0.003862038			0.003862038
282 Genesee Joint	292,990,436			0.003862188				0.003862188	0.000634946		0.004497134
283 Kendrick Joint	228,700,807			0.003233775				0.003233775	0.000195408	0.000262352	0.003691535
285 Potlatch	478,649,405			0.002972944		0.000006493		0.002979437			0.002979437
287 Troy	299,988,774			0.002894958				0.002894958			0.002894958
288 Whitepine Joint	319,024,869			0.002488057				0.002488057			0.002488057
291 Salmon	1,174,545,229			0.000218668		0.000029843		0.000248511			0.000248511
292 South Lemhi	140,268,910					0.000101983		0.000101983		0.000142583	0.000244566
302 Nezperce Joint	172,852,202			0.002312201		0.000006746		0.002318947			0.002318947
304 Kamiah Joint	402,468,410					0.000015800		0.000015800			0.000015800
305 Highland Joint	215,015,410			0.002026631		0.000025645		0.002052276		0.000232541	0.002284817
312 Shoshone Joint	402,484,323			0.000262269		0.000009180		0.000271449			0.000271449
314 Dietrich	112,981,473							0.000000000	0.001141426		0.001141426
316 Richfield	129,875,244			0.001539939		0.000047561		0.001587500	0.000769970		0.002357470
	3,019,436,633					0.000044751					
321 Madison		3,262,137,950		0.000611562				0.000656313	0.001075981		0.002048096
		3,134,872,586							0.000315802		
322 Sugar-Salem Joint	591,871,226	617,444,180						0.000000000			0.000000000
331 Minidoka County Jt	2,755,971,002	2,785,240,452		0.000807830		0.000003124		0.000810954	0.000269277		0.001080231
				0.000884000							
340 Lewiston Independent	4,854,769,250	5,039,161,437		0.003824500				0.004708500	0.000671939		0.005380439
341 Lapwai	246,420,309					0.000171658		0.000171658	0.000000568		0.000172226
342 Culdesac Joint	86,834,466			0.002388038		0.000045397		0.002433435			0.002433435
351 Oneida County	494,354,338							0.000000000			0.000000000
363 Marsing Joint	604,848,429					0.000052481	0.000999999 c	0.001052480	0.001161443		0.002213923
364 Pleasant Valley Elem	32,779,900					0.000358055		0.000358055			0.000358055
365 Bruneau-Grand View Jt	305,921,650					0.000195351		0.000195351	0.000730409		0.000925760
370 Homedale Joint	766,008,974					0.000005777	0.000800193 c	0.000805970	0.000154242	0.001698068	0.002658280
371 Payette Joint	1,116,350,647	1,132,021,655						0.000000182		0.000437023	0.000437205
				0.000415375		0.000040010		0.000455385	0.000174459		0.000629844
372 New Plymouth	842,611,937					0.000024150		0.000024150	0.000028080	0.000157960	0.000210190
373 Fruitland	1,582,675,733										
381 American Falls Joint	1,241,559,222	1,247,013,600		0.002046369				0.002047350		0.000522722	0.002570072
382 Rockland	56,961,119			0.002301114			0.000000737 j	0.002301851			0.002301851

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001 Boise Independent	42,463,861,067	\$ -	\$ 115,000,000	\$ 10,708,000	\$ -	\$ 274,870	\$ -	\$125,982,870	\$ -	\$ -	\$136,173,731
	-	46,073,381,422	-	-	-	-	-		10,190,861	-	
002 West Ada Joint	49,693,452,064	-	-	-	-	581,922	-	14,576,983	-	-	30,576,983
	-	51,044,082,449	-	13,995,061	-	-	-		-	16,000,000	
003 Kuna Joint	5,004,219,084	-	-	-	-	197,593	-	197,593	-	-	6,305,378
	-	5,101,033,797	-	-	-	-	-		6,107,785	-	
011 Meadows Valley	681,326,838	-	-	324,860	-	23,905	-	348,765	-	131,340	480,105
013 Council	457,675,362	-	-	-	-	17,466	-	17,466	-	-	17,466
021 Marsh Valley Joint	1,349,950,515	-	-	662,455	-	6,190	-	668,645	-	850,000	1,518,645
025 Pocatello	7,476,821,687	-	-	-	-	-	-	3,668,303	-	-	10,397,685
	-	7,592,966,711	-	3,668,303	-	-	-		-	6,729,382	
033 Bear Lake County	1,919,278,516	-	-	123,801	-	58,306	-	182,107	-	400,000	582,107
041 St. Maries Joint	1,025,637,040	-	-	1,727,255	-	20,523	-	1,747,778	-	-	1,747,778
044 Plummer / Worley Jt	1,242,842,237	-	-	501,345	-	23,266	-	524,611	-	-	524,611
052 Snake River	793,901,789	-	-	50,649	-	-	-	50,649	-	750,000	800,649
055 Blackfoot	1,636,295,488	-	-	-	-	-	-	1,731,132	-	-	2,331,132
	-	1,709,596,428	-	1,731,132	-	-	-		-	600,000	
058 Aberdeen	318,097,433	-	-	950,000	-	-	-	950,000	240,601	-	1,190,601
059 Firth	402,042,435	-	-	-	-	24,316	-	24,316	-	400,000	424,316
060 Shelley Joint	1,254,059,757	-	-	-	-	35,353	-	610,353	-	-	1,459,776
	-	1,266,886,886	-	575,000	-	-	-		849,423	-	
061 Blaine County	20,795,878,292	-	29,521,000	2,542,511	-	-	-	32,063,511	-	-	37,063,511
	-	21,691,660,447	-	-	-	-	-		-	5,000,000	
071 Garden Valley	1,375,780,879	-	-	500,000	-	13,734	-	513,734	997,571	-	1,511,305
072 Basin	1,089,937,563	-	-	377,390	-	41,981	-	419,371	-	-	419,371
073 Horseshoe Bend	431,006,050	-	-	259,928	-	7,615	-	267,543	-	-	267,543
083 West Bonner County	4,869,322,100	-	-	-	-	103,182	-	103,182	-	-	103,182
	-	4,869,322,100	-	-	-	-	-		-	-	
084 Lake Pend Oreille	11,832,139,147	-	-	12,700,000	-	277,529	-	12,977,529	-	-	12,977,529
	-	12,432,421,537	-	-	-	-	-		-	-	
091 Idaho Falls	8,176,715,719	-	-	-	-	-	-	2,837,191	-	-	5,277,191
	-	8,349,148,974	-	2,837,191	-	-	-		-	2,440,000	
092 Swan Valley Elem	530,372,981	-	133,500	-	-	20,249	121,000 t	274,749	-	75,000	349,749
093 Bonneville Joint	7,428,465,155	-	-	-	-	-	-	5,800,000	-	-	12,600,000
	-	7,514,412,247	-	5,800,000	-	-	-		4,000,000	2,800,000	
101 Boundary County	2,418,516,108	-	-	-	-	69,086	-	1,953,949	-	-	1,953,949
	-	2,441,907,598	-	1,884,863	-	-	-		-	-	
111 Butte County Joint	243,612,856	-	-	9,087	-	21,549	-	30,636	-	103,000	133,636
121 Camas County	282,568,649	-	-	231,647	-	8,321	-	239,968	-	20,000	259,968
	13,349,584,475	-	-	-	-	449,075	-		-	-	
131 Nampa	-	13,583,648,193	-	8,000,000	-	-	3,369 j	8,452,444	-	-	12,952,444
	-	13,354,388,918	-	-	-	-	-		4,500,000	-	
132 Caldwell	5,025,582,890	-	-	-	-	23,601	-	2,100,484	-	-	4,610,484
	-	5,051,906,717	-	2,076,883	-	-	-		-	2,510,000	
133 Wilder	566,084,404	-	-	-	-	-	547,565 c	547,565	386,229	-	933,794
134 Middleton	3,912,591,826	-	-	-	-	61,701	-	1,561,701	-	-	3,977,511
	-	3,954,097,446	-	1,500,000	-	-	-		2,415,810	-	
135 Notus	304,094,278	-	-	-	-	-	-	304,643	-	-	796,787
	-	304,472,458	-	-	-	-	304,643 c&		136,144	356,000	
136 Meiba Joint	590,014,857	-	-	-	-	23,196	-	23,196	845,902	-	869,098
137 Parma	881,323,644	-	-	386,345	-	63,744	881,324 c	1,331,413	200,000	250,000	1,781,413
	8,964,056,481	-	-	-	-	70,713	-		-	-	
139 Vallivue	-	9,578,228,712	-	4,500,000	-	-	-	4,570,713	11,618,922	2,000,000	19,043,794
	-	8,971,084,605	-	-	-	-	-		854,159	-	
148 Grace Joint	266,158,674	-	-	431,481	-	15,366	-	446,847	-	-	446,847

TAX LEVIES FOR SCHOOL PURPOSES
As Certified by Boards of County Commissioners
for School Year 2023-2024

Idaho Department of Education

	School District (1)	Market Value (2)	Market Value including Urban Renewal Increment Value (3)	M & O / Budget Stabilization (4)	Supplemental M & O (5)	Emergency (6)	Tort (7)	COSSA (c) Tuition (t) Judgement (j) (8)	School District Subtotal (9)	Bond (10)	Plant Facility (11)	School District Total (12)
149	North Gem	177,396,413	-	-	304,663	-	-	-	304,663	-	100,000	404,663
150	Soda Springs Joint	1,323,869,515	-	-	696,285	-	-	-	696,285	375,492	498,000	1,569,777
151	Cassia County Joint	3,036,647,696	-	-	-	-	7,643	-	-	-	-	-
		-	3,318,158,932	-	2,195,000	-	-	-	2,202,643	-	2,900,000	5,102,643
161	Clark County Joint	191,782,031	-	-	207,644	-	2,597	-	210,241	-	-	210,241
171	Orofino Joint	986,450,852	-	-	2,221,507	-	3,387	-	2,224,894	-	100,000	2,324,894
181	Challis Joint	962,805,521	-	-	579,899	-	7,141	-	587,040	-	50,000	637,040
182	Mackay Joint	301,017,401	-	-	-	-	10,807	-	10,807	-	145,245	156,052
191	Prairie Elementary	23,910,222	-	-	-	-	-	-	-	-	-	-
192	Glenns Ferry Joint	488,544,221	-	-	210,992	-	54,259	-	265,251	-	-	265,251
193	Mountain Home	2,628,879,463	-	-	-	-	1,198	-	-	-	-	-
		-	2,697,216,786	-	1,300,524	-	-	-	1,301,722	-	-	1,301,722
201	Preston Joint	1,213,064,325	-	-	-	-	43,753	-	43,753	-	900,000	943,753
202	West Side Joint	321,710,794	-	-	-	-	50,357	-	50,357	-	40,000	90,357
		3,857,572,909	-	-	-	-	33,500	-	-	-	-	-
215	Fremont County Joint	-	3,864,191,775	-	686,603	-	-	-	720,103	-	700,000	1,420,103
		-	3,859,218,608	-	-	-	-	-	-	-	-	-
221	Emmett Independent	3,108,577,065	-	-	112,890	-	6,307	-	119,197	-	-	119,197
231	Gooding Joint	908,292,366	-	-	301,038	-	23	-	301,061	-	950,000	1,251,061
232	Wendell	672,695,882	-	-	600,000	-	-	-	600,000	145,215	-	745,215
233	Hagerman Joint	399,850,123	-	-	-	-	8,766	-	8,766	-	400,000	408,766
234	Bliss Joint	176,534,817	-	-	-	-	8,903	-	8,903	44,074	50,000	102,977
242	Cottonwood Joint	286,540,575	-	-	35,059	-	23,639	-	58,698	-	-	58,698
243	Salmon River	289,684,616	-	-	-	-	-	-	-	-	-	-
		-	301,078,075	-	438,983	-	-	-	438,983	-	-	438,983
244	Mountain View	1,611,751,919	-	-	-	-	40,398	10 j	40,408	-	-	40,408
		3,177,323,690	-	-	-	-	-	-	-	-	-	-
251	Jefferson County Jt	-	3,235,962,836	-	-	550,081	-	-	550,081	5,020,699	-	5,570,780
252	Ririe Joint	402,113,456	-	-	31,007	-	5,856	-	36,863	-	-	36,863
253	West Jefferson	329,884,844	-	-	360,000	-	4,525	-	364,525	188,596	300,000	853,121
		2,432,727,637	-	-	-	-	-	-	-	-	-	-
261	Jerome Joint	-	2,523,555,088	-	1,226,446	-	-	-	1,226,446	3,341,791	700,000	5,268,237
		-	-	-	-	-	-	-	-	-	-	-
262	Valley	386,451,601	-	-	104,873	-	7,954	-	112,827	-	300,000	412,827
271	Coeur d' Alene	25,979,695,054	-	-	-	-	188,967	-	-	-	-	-
		-	26,847,014,890	-	25,000,000	-	-	-	25,188,967	258,155	-	25,447,122
		8,918,521,395	-	-	-	-	100,413	-	-	-	-	-
272	Lakeland Joint	-	9,094,243,634	-	8,701,839	-	-	-	8,802,252	-	1,146,520	9,948,772
		-	8,941,299,840	-	-	-	-	-	-	-	-	-
273	Post Falls	9,577,162,381	-	-	-	-	98,460	-	-	-	-	-
		-	9,860,760,585	-	4,413,284	-	-	-	4,511,744	-	-	4,511,744
274	Kootenai Joint	1,581,721,115	-	-	-	-	15,455	-	-	-	-	-
		-	1,582,622,064	-	1,249,277	-	-	-	1,264,732	-	-	1,264,732
281	Moscow	2,939,492,268	-	-	11,352,430	-	-	-	-	-	-	-
		-	3,028,534,720	-	-	-	-	-	11,352,430	-	-	11,352,430
282	Genesee Joint	292,990,436	-	-	1,131,584	-	-	-	1,131,584	186,033	-	1,317,617
283	Kendrick Joint	228,700,807	-	-	739,567	-	-	-	739,567	44,690	60,000	844,257
285	Potlatch	478,649,405	-	-	1,422,998	-	3,108	-	1,426,106	-	-	1,426,106
287	Troy	299,988,774	-	-	868,455	-	-	-	868,455	-	-	868,455
288	Whitepine Joint	319,024,869	-	-	793,752	-	-	-	793,752	-	-	793,752
291	Salmon	1,174,545,229	-	-	256,836	-	35,052	-	291,888	-	-	291,888
292	South Lemhi	140,268,910	-	-	-	-	14,305	-	14,305	-	20,000	34,305
302	Nezperce Joint	172,852,202	-	-	399,669	-	1,166	-	400,835	-	-	400,835
304	Kamiah Joint	402,468,410	-	-	-	-	6,359	-	6,359	-	-	6,359
305	Highland Joint	215,015,410	-	-	435,757	-	5,514	-	441,271	-	50,000	491,271
312	Shoshone Joint	402,484,323	-	-	105,559	-	3,695	-	109,254	-	-	109,254
314	Dietrich	112,981,473	-	-	-	-	-	-	-	128,960	-	128,960
316	Richfield	129,875,244	-	-	200,000	-	6,177	-	206,177	100,000	-	306,177

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Idaho Department of Education

School District (1)	Market Value (2)	Market Value including Urban Renewal Increment Value (3)	M & O / Budget Stabilization (4)	Supplemental M & O (5)	Emergency (6)	Tort (7)	COSSA (c) Tuition (t) Judgement (j) (8)	School District Subtotal (9)	Bond (10)	Plant Facility (11)	School District Total (12)
321 Madison	3,019,436,633	-	-	-	-	135,122	-	-	-	-	-
	-	3,262,137,950	-	1,995,000	-	-	-	2,130,122	3,510,000	-	6,630,122
322 Sugar-Salem Joint	591,871,226	-	-	-	-	-	-	-	990,000	-	-
	-	617,444,180	-	-	-	-	-	-	-	-	-
331 Minidoka County Jt	2,755,971,002	-	-	-	-	8,611	-	2,258,611	-	-	3,008,611
	-	2,785,240,452	-	2,250,000	-	-	-	-	750,000	-	-
340 Lewiston Independent	4,854,769,250	-	-	4,291,616	-	-	-	23,563,891	-	-	26,949,901
	-	5,039,161,437	-	19,272,275	-	-	-	-	3,386,010	-	-
341 Lapwai	246,420,309	-	-	-	-	42,300	-	42,300	140	-	42,440
342 Culdesac Joint	86,834,466	-	-	207,364	-	3,942	-	211,306	-	-	211,306
351 Oneida County	494,354,338	-	-	-	-	-	-	-	-	-	-
363 Marsing Joint	604,848,429	-	-	-	-	31,743	604,848 c	636,591	702,497	-	1,339,088
364 Pleasant Valley Elem	32,779,900	-	-	-	-	11,737	-	11,737	-	-	11,737
365 Bruneau-Grand View Jt	305,921,650	-	-	-	-	59,762	-	59,762	223,448	-	283,210
370 Homedale Joint	766,008,974	-	-	-	-	4,425	612,955 c	617,380	118,151	1,300,735	2,036,266
371 Payette Joint	1,116,350,647	-	-	-	-	-	-	206	-	-	494,925
	-	1,132,021,655	-	-	-	-	206 j	-	494,719	-	-
372 New Plymouth	842,611,937	-	-	350,000	-	33,713	-	383,713	147,001	-	530,714
373 Fruitland	1,582,675,733	-	-	-	-	38,222	-	38,222	44,441	250,000	332,663
381 American Falls Joint	1,241,559,222	-	-	-	-	-	-	2,553,073	-	-	3,204,914
	-	1,247,013,600	-	2,551,850	-	-	1,223 j	-	651,841	-	-
382 Rockland	56,961,119	-	-	131,074	-	-	42 j	131,116	-	-	131,116
383 Arbon Elementary	34,114,723	-	-	-	-	-	11,230 t	11,230	-	-	11,230
391 Kellogg Joint	1,374,164,639	-	-	2,935,604	-	-	-	2,935,604	517,825	-	3,453,429
392 Mullan	155,562,346	-	-	675,000	-	9,901	-	684,901	-	-	684,901
393 Wallace	626,196,147	-	-	1,477,338	-	-	-	1,477,338	-	-	1,477,338
394 Avery	220,413,206	-	117,520	-	-	1,204	45,000 t	163,724	-	-	163,724
	5,823,868,646	-	-	-	-	13,230	-	-	-	-	-
401 Teton County	-	5,911,887,056	-	4,932,000	94,290	-	-	5,039,520	1,607,115	500,000	8,053,750
	-	5,864,760,879	-	-	-	-	-	-	907,115	-	-
411 Twin Falls	7,434,800,007	-	-	-	-	93,086	-	-	-	-	-
	-	7,945,641,417	-	5,700,000	-	-	-	5,793,086	1,284,227	4,750,000	12,743,086
412 Buhl Joint	1,067,365,746	-	-	-	-	9,660	-	-	915,773	-	-
	-	1,102,384,174	-	-	-	-	-	9,660	-	-	9,660
-	1,073,267,122	-	-	-	-	-	-	-	-	-	
413 Filer	979,356,584	-	-	500,000	-	297	-	500,297	770,121	-	1,270,418
414 Kimberly	1,176,495,318	-	-	800,000	-	51,131	-	851,131	794,803	300,000	1,945,934
415 Hansen	232,157,822	-	-	171,074	-	19,072	-	190,146	-	200,000	390,146
416 Three Creek Jt Elem	29,539,186	-	-	20,000	-	-	-	20,000	27,083	-	47,083
417 Castleford Joint	223,990,972	-	-	234,819	-	34,395	-	269,214	-	-	269,214
418 Murtaugh Joint	237,719,712	-	-	-	-	4,811	-	4,811	598,001	175,000	777,812

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421	McCall-Donnelly Joint	9,774,681,971	-	5,658,712	-	-	31,112	-	-	-	-	
			9,840,279,614					5,689,824	1,843,200		7,533,024	
422	Cascade	1,614,229,871	-	-	650,000	-	9,549	-	659,549	128,581	-	788,130
431	Weiser	876,594,437	-	-	-	-	22,185	217	22,402	-	310,000	332,402
432	Cambridge Joint	291,361,943	-	-	48,219	-	1,384	-	49,603	-	100,000	149,603
433	Midvale	193,511,981	-	-	-	-	8,592	-	8,592	-	-	8,592
	Total	\$ 343,081,286,091	\$ 404,870,715,192	\$ 150,430,732	\$ 196,932,840	\$ 644,371	\$ 4,013,222	\$ 3,133,632	\$ 355,154,797	\$ 72,442,644	\$ 59,856,782	\$ 487,454,223

Market Values by County

COUNTY	DIST. NO.	LOCATION	VALUATION
ADA	001	Boise Independent	42,462,963,809
	002	Meridian Joint	49,247,573,457
	003	Kuna Joint	4,377,816,837
ADAMS	136	Melba Joint	62,333,670
	011	Meadows Valley	681,326,838
	013	Council	457,675,362
	243	Salmon River	23,531,788
	421	McCall-Donnelly Joint	73,908,027
BANNOCK	432	Cambridge Joint	68,142,969
	021	Marsh Valley Joint	1,349,899,294
	025	Pocatello	7,476,821,687
	148	Grace Joint	421,328
	201	Preston Joint	491,250
BEAR LAKE	202	West Side Joint	7,599,817
	033	Bear Lake County	1,919,278,516
	150	Soda Springs Joint	37,680,140
BENEWAH	041	St. Maries Joint	1,023,724,422
	044	Plummer/Worley Joint	346,174,502
	274	Kootenai Joint	7,409,265
BINGHAM	052	Snake River	793,901,789
	055	Blackfoot	1,636,295,488
	058	Aberdeen	318,097,433
	059	Firth	402,042,435
	060	Shelley Joint	909,777,013
	093	Bonneville Joint	4,007,170
BLAINE	061	Blaine County	20,795,878,292
BOISE	001	Boise Independent	897,258
	071	Garden Valley	1,375,780,879
	072	Basin	1,089,937,563
	073	Horseshoe Bend	431,006,050
	221	Emmett Independent	316,872
BONNER	083	West Bonner County	4,869,322,100
	084	Lake Pend Oreille	11,832,139,147
	272	Lakeland	42,348,042
BONNEVILLE	060	Shelley Joint	344,282,744
	091	Idaho Falls	8,176,715,719
	092	Swan Valley Elementary	530,372,981
	093	Bonneville Joint	7,424,457,985
	150	Soda Springs Joint	10,831,827
	252	Ririe Joint	138,319,137
BOUNDARY	101	Boundary County	2,418,516,108
BUTTE	111	Butte County Joint	235,048,652
	182	Mackay Joint	10,943,945
CAMAS	121	Camas County	282,568,649
CANYON	002	Meridian Joint	445,878,607
	003	Kuna Joint	626,402,247
	131	Nampa	13,349,584,475

	132	Caldwell	5,025,582,890
	133	Wilder	566,084,404
	134	Middleton	3,912,591,826
	135	Notus	304,094,278
	136	Melba Joint	420,177,644
	137	Parma	881,323,644
	139	Vallivue	8,964,056,481
	363	Marsing Joint	100,364,289
	370	Homedale Joint	309,117,214
CARIBOU	021	Marsh Valley Joint	51,221
	148	Grace Joint	225,166,869
	149	North Gem	177,396,413
	150	Soda Springs Joint	1,275,357,548
CASSIA	151	Cassia County Joint	3,026,319,116
	331	Minidoka County Joint	62,794,899
	381	American Falls Joint	20,258,531
	418	Murtaugh Joint	40,444,467
CLARK	161	Clark County Joint	191,782,031
CLEARWATER	171	Orofino Joint	945,549,438
	283	Kendrick Joint	8,779,916
	288	Whitepine Joint	81,502,702
	302	Nezperce Joint	12,148,578
CUSTER	111	Butte County Joint	8,564,204
	181	Challis Joint	929,794,083
	182	Mackay Joint	290,073,456
ELMORE	191	Prairie Elementary	23,910,222
	192	Glenns Ferry Joint	475,589,859
	193	Mountain Home	2,628,879,463
	234	Bliss Joint	3,630,197
	365	Bruneau-Grand View Joint	38,813,278
FRANKLIN	148	Grace Joint	40,570,477
	201	Preston Joint	1,212,573,075
	202	West Side Joint	314,110,977
FREMONT	215	Fremont County Joint	3,840,280,149
	322	Sugar-Salem Joint	134,262,527
GEM	221	Emmett Independent	3,108,260,193
GOODING	231	Gooding Joint	887,389,771
	232	Wendell	672,695,882
	233	Hagerman Joint	356,120,633
	234	Bliss Joint	169,278,387
	261	Jerome Joint	56,467,811
	412	Buhl Joint	54,940,102
IDAHO	242	Cottonwood Joint	286,059,201
	243	Salmon River	266,152,828
	244	Mountain View	1,611,751,919
	302	Nezperce Joint	23,484,452
	304	Kamiah Joint	288,212,317
	305	Highland Joint	2,189,053
JEFFERSON	251	Jefferson County Joint	3,142,742,872

	252	Ririe Joint	263,794,319
	253	West Jefferson	329,884,844
JEROME	261	Jerome Joint	2,375,433,514
	262	Valley	386,451,601
	312	Shoshone Joint	6,316,083
	331	Minidoka County Joint	70,451,679
KOOTENAI	044	Plummer/Worley Joint	896,667,735
	271	Coeur d'Alene	25,979,695,054
	272	Lakeland	8,876,173,353
	273	Post Falls	9,577,162,381
	274	Kootenai Joint	1,574,311,850
	391	Kellogg Joint	214,760,019
LATAH	281	Moscow	2,939,492,268
	282	Genesee Joint	245,215,742
	283	Kendrick Joint	168,649,375
	285	Potlatch	478,649,405
	287	Troy	299,988,774
	288	Whitepine Joint	237,522,167
LEMHI	181	Challis Joint	33,011,438
	291	Salmon	1,174,545,229
	292	South Lemhi	140,268,910
LEWIS	171	Orofino Joint	1,647,689
	242	Cottonwood Joint	481,374
	302	Nezperce Joint	137,219,172
	304	Kamiah Joint	114,256,093
	305	Highland Joint	176,962,226
	342	Culdesac Joint	2,341,407
LINCOLN	231	Gooding Joint	20,902,595
	261	Jerome Joint	826,312
	312	Shoshone Joint	396,168,240
	314	Dietrich	112,981,473
	316	Richfield	129,875,244
	331	Minidoka County Joint	51,785,706
MADISON	215	Fremont County Joint	17,292,760
	251	Jefferson County Joint	34,580,818
	321	Madison	3,019,436,633
	322	Sugar-Salem Joint	457,608,699
MINIDOKA	331	Minidoka County Joint	2,570,938,718
NEZPERCE	171	Orofino Joint	39,253,725
	282	Genesee Joint	47,774,694
	283	Kendrick Joint	51,271,516
	305	Highland Joint	35,864,131
	340	Lewiston Independent	4,854,769,250
	341	Lapwai	246,420,309
	342	Culdesac Joint	84,493,059
ONEIDA	151	Cassia County Joint	6,017,665
	351	Oneida County	494,354,338
OWYHEE	136	Melba Joint	107,503,543
	192	Glenns Ferry Joint	12,954,362

	363	Marsing Joint	504,484,140
	364	Pleasant Valley Elementary	32,779,900
	365	Bruneau-Grand View Joint	267,108,372
	370	Homedale Joint	456,891,760
	416	Three Creek Joint Elementary	24,344,424
	417	Castleford Joint	1,848,786
PAYETTE	371	Payette Joint	1,094,285,664
	372	New Plymouth	842,611,937
	373	Fruitland	1,582,675,733
POWER	381	American Falls Joint	1,221,300,691
	382	Rockland	56,961,119
	383	Arbon Elementary	34,114,723
SHOSHONE	041	St. Maries Joint	1,912,618
	391	Kellogg Joint	1,159,404,620
	392	Mullan	155,562,346
	393	Wallace	626,196,147
	394	Avery	220,413,206
TETON	401	Teton County	5,823,868,646
TWIN FALLS	151	Cassia County Joint	4,310,915
	233	Hagerman Joint	43,729,490
	234	Bliss Joint	3,626,233
	411	Twin Falls	7,434,800,007
	412	Buhl Joint	1,012,425,644
	413	Filer	979,356,584
	414	Kimberly	1,176,495,318
	415	Hansen	232,157,822
	416	Three Creek Joint Elementary	5,194,762
	417	Castleford Joint	222,142,186
	418	Murtaugh Joint	197,275,245
VALLEY	421	McCall-Donnelly Joint	9,700,773,944
	422	Cascade	1,614,229,871
WASHINGTON	371	Payette Joint	22,064,983
	431	Weiser	876,594,437
	432	Cambridge Joint	223,218,974
	433	Midvale	193,511,981
		Total:	<u>\$ 343,081,286,091.00</u>

2023 – 2024

GENERAL SUMMARY

Column (2) \$343,081,286,091 - Total state market value excluding the homeowner's exemption of \$56,792,296,051

Column (5) Eighty (80) districts have supplemental levies totaling \$196,932,840 statewide.

Column (6) Two (2) districts have emergency school levies totaling \$644,371 statewide.

Column (7) Eighty-seven (87) districts have tort levies totaling \$4,013,222 statewide.

Column (8) Five (5) districts have cooperative service levies totaling \$2,951,164. Three (3) districts have tuition levies totaling \$177,230. Six (6) districts had a judgment levy totaling \$5,238.

Column (10) Forty-two (42) districts have levies for redemption of bonds and payment of interest totaling \$72,442,644.

Column (11) Forty-eight (48) districts have plant facility levies totaling \$59,856,782.

* The average School District Subtotal levy (column 9) is 0.001145193

* The average School District Total levy (column 12) is 0.001563110

Federal law prohibits discrimination on the basis of race, color, national origin, gender, religion, age, disability, political beliefs, sexual orientation, or marital or family status in any educational programs or activities receiving federal financial assistance. (Title VI and VII of the Civil Rights Act of 1964; Title IX of the Educational Amendments of 1972; Section 504 of the Rehabilitation Act of 1973, and the Americans with Disabilities Act of 1990.)

It is the policy of the Idaho State Department of Education not to discriminate in any educational programs or activities or in employment practices.

Inquiries regarding compliance with this nondiscriminatory policy may be directed to State Superintendent of Public Instruction, P.O. Box 83720, Boise, Idaho 83720-0027, (208) 332-6800, or to the Director, Office of Civil Rights, Seattle Office, U.S. Department of Education, 915 Second Avenue, Seattle WA 98174-1099, (206) 220-7880; FAX (206) 220-7887.