

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71		Note: Calculations may not agree due to rounding.				
SPTD Statewide Excess Distribution:		4,382,479.90		For Quarter Ending:			Dec/31/2023	
SPTD Statewide Distribution:		6,337,980.61		SPTD Total Statewide Property Tax			404,653,972	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
February 2, 2024								
Payette County: Special Purpose Taxing Districts								
Ambulance:								
Payette County Ambulance	742,534.00	-	1.000	-	0.183%	21.535%	8,041.79	8,041.79
Cemetery:								
Parkview Cemetery	186,564.00	1,876.12	1.000	1,876.12	0.046%	5.411%	2,020.52	3,896.64
Riverside Cemetery	177,195.00	1,669.85	1.000	1,669.85	0.044%	5.139%	1,919.06	3,588.91
Extermination:								
Payette County Rodent Control	182,880.00	1,547.02	1.000	1,547.02	0.045%	5.304%	1,980.63	
Fire:								
New Plymouth Fire	251,801.00	1,168.16	1.000	1,168.16	0.062%	7.303%	2,727.05	3,895.21
Parma Fire	184,589.94	509.76	1.000	509.76	0.046%	5.354%	1,999.14	2,508.90
Sand Hollow Fire	21,518.00	157.17	1.000	157.17	0.005%	0.624%	233.04	
Highway:								
Highway #1	1,016,435.00	5,217.09	1.000	5,217.09	0.251%	29.479%	11,008.19	16,225.28
Abatement:								
Payette County Abatement (2008)	-	-	1.000	-		0.000%	-	-
Recreation:								
Payette County Recreation	684,468.00	5,436.00	1.000	5,436.00	0.169%	19.851%	7,412.92	12,848.92
Watershed:								
Succor Creek Watershed	-	-	1.000	-		0.000%	-	-
SPTD Total:	3,447,984.94	17,581.17	1.000	17,581.17	0.852%	100.000%	37,342.34	54,923.51
							Total withheld due to SCO non-compliance:	3,917.86
							Amount Returned to district SCO compliant:	-
							Total paid to County less withheld amount:	51,005.65

1. Portion of tax and foregone amount within county.
 2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71		Note: Calculations may not agree due to rounding.				
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February 2, 2024								
Power County: Special Purpose Taxing Districts								
Ambulance:								
Power County Ambulance	322,123.00	2,069.31	1.000	2,069.31	0.080%	4.956%	3,488.65	5,557.96
Cemetery:								
Arbon Cemetery	-	-	1.000	-		0.000%	-	-
Falls View Cemetery	185,709.00	1,165.36	1.000	1,165.36	0.046%	2.857%	2,011.26	3,176.62
Rockland-Valley Vu Cemetery	24,748.00	543.50	1.000	543.50	0.006%	0.381%	268.03	
Fire:								
American Falls Fire	67,324.00	787.46	1.000	787.46	0.017%	1.036%	729.13	1,516.59
Eastern Power County Fire	173,924.00	2,452.85	1.000	2,452.85	0.043%	2.676%	1,883.63	4,336.48
Rockland Fire	43,568.00	342.22	1.000	342.22	0.011%	0.670%	471.85	814.07
Highway:								
Power County Highway	3,191,496.00	34,729.50	1.000	34,729.50	0.789%	49.103%	34,564.51	69,294.01
Hospital:								
Harms Memorial Hospital	1,907,851.00	21,206.72	1.000	21,206.72	0.471%	29.354%	20,662.39	41,869.11
Library:								
American Falls Library	547,724.00	4,672.04	1.000	4,672.04	0.135%	8.427%	5,931.96	10,604.00
Rockland Library	35,067.00	767.96	1.000	767.96	0.009%	0.540%	379.78	
SPTD Total:	6,499,534.00	68,736.92	1.000	68,736.92	1.606%	100.000%	70,391.19	139,128.11
Total withheld due to SCO non-compliance:								1,959.27
Amount Returned to district SCO compliant:								14,006.15
Total paid to County less withheld amount:								151,174.99

1. Portion of tax and foregone amount within county.
 2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

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February 2, 2024								
Shoshone County: Special Purpose Taxing Districts								
Fire:								
Fernwood Fire	833.78	-	1.000	-	0.000%	0.030%	9.03	9.03
Shoshone County Fire #1	606,798.00	7,030.93	1.000	7,030.93	0.150%	21.562%	6,571.74	
Shoshone Fire #2	1,052,581.92	15,825.08	1.000	15,825.08	0.260%	37.403%	11,399.66	
Shoshone Fire #3	46,277.00	1,193.52	1.000	1,193.52	0.011%	1.644%	501.19	1,694.71
St. Joe Valley Fire	18,333.00	180.59	1.000	180.59	0.005%	0.651%	198.55	379.14
Highway:								
Clarkia Better Roads	90,813.00	-	1.000	-	0.022%	3.227%	983.52	983.52
Hospital:								
West Shoshone Hospital	812,115.00	17,152.31	1.000	17,152.31	0.201%	28.858%	8,795.36	25,947.67
Library:								
Clarkia Library	19,607.00	636.51	1.000	636.51	0.005%	0.697%	212.35	848.86
Kootenai Library	103,477.66	819.26	1.000	819.26	0.026%	3.677%	1,120.68	1,939.94
Kootenai Library Bond	5,568.00	-	1.000	-	0.001%	0.198%	60.30	60.30
Sewer:								
Calder Sewer	-	-	1.000	-		0.000%	-	-
Kingston Cataldo Sewer	35,222.40	409.47	1.000	409.47	0.009%	1.252%	381.47	790.94
S. Fork Cd'A River Sewer	-	-	1.000	-		0.000%	-	-

1. Portion of tax and foregone amount within county.

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February 2, 2024								
Sewer and Water:								
Avery S&W	329.00	131.57	1.000	131.57	0.000%	0.012%	3.56	135.13
Clarkia S&W	-	-	1.000	-		0.000%	-	-
Water:								
Cataldo Water	14,077.41	222.61	1.000	222.61	0.003%	0.500%	152.46	375.07
Central Shoshone Water	-	-	1.000	-		0.000%	-	-
E. Shoshone Water	-	-	1.000	-		0.000%	-	-
Kingston Water	8,128.00	126.14	1.000	126.14	0.002%	0.289%	88.03	214.17
Pinehurst Water	-	-	1.000	-		0.000%	-	-
SPTD Total:	2,814,161.17	43,727.99	1.000	43,727.99	0.695%	100.000%	30,477.90	74,205.89
Total withheld due to SCO non-compliance:								40,827.41
Amount Returned to district SCO compliant:								-
Total paid to County less withheld amount:								33,378.48

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February 2, 2024								
Teton County: Special Purpose Taxing Districts								
Cemetery:								
Bates Cemetery	7,094.00	71.27	1.000	71.27	0.002%	0.145%	76.83	148.10
Cache Clawson Cemetery	38,670.00	321.07	1.000	321.07	0.010%	0.788%	418.80	
Driggs Darby Cemetery	44,865.00	548.76	1.000	548.76	0.011%	0.914%	485.90	
Felt Cemetery (dissolved, see I.C. §63-3638(10)(c)(v))	40.83	40.83	1.000	40.83	0.000%	0.000%	-	40.83
Haden Cemetery	10,074.00	152.29	1.000	152.29	0.002%	0.205%	109.10	261.39
Victor-Cedron Cemetery	134,485.00	269.05	1.000	269.05	0.033%	2.740%	1,456.50	1,725.55
Fire:								
Teton County Fire	3,640,904.00	16,286.63	1.000	16,286.63	0.900%	74.182%	39,431.69	55,718.32
Library:								
Valley of the Tetons Library	1,031,978.00	2,175.96	1.000	2,175.96	0.255%	21.026%	11,176.52	13,352.48
SPTD Total:	4,908,070.00	19,865.86	1.000	19,865.86	1.213%	100.000%	53,155.34	73,021.20
Total withheld due to SCO non-compliance:								1,774.53
Amount Returned to district SCO compliant:								-
Total paid to County less withheld amount:								71,246.67

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February 2, 2024								
Twin Falls County: Special Purpose Taxing Districts								
Cemetery:								
West End Cemetery	107,733.00	2,203.64	1.000	2,203.64	0.027%	0.501%	1,166.77	3,370.41
Fire:								
Bliss Fire (Jt w/Gooding 2007)	3,473.26	-	1.000	-	0.001%	0.016%	37.62	37.62
Buhl Fire	642,279.00	4,853.65	1.000	4,853.65	0.159%	2.985%	6,956.00	11,809.65
Castleford Fire	117,172.00	972.36	1.000	972.36	0.029%	0.545%	1,269.00	2,241.36
Filer Fire	558,495.00	4,528.55	1.000	4,528.55	0.138%	2.596%	6,048.61	10,577.16
Hagerman Fire	33,018.20	112.56	1.000	112.56	0.008%	0.153%	357.59	470.15
Rock Creek Fire	1,819,620.00	4,686.73	1.000	4,686.73	0.450%	8.458%	19,706.83	24,393.56
Salmon Tract Fire	106,353.00	948.78	1.000	948.78	0.026%	0.494%	1,151.82	1,151.82
Twin Falls Fire	1,083,729.00	11,030.67	1.000	11,030.67	0.268%	5.037%	11,736.99	22,767.66
Highway:								
Buhl Highway	1,279,554.00	19,235.95	1.000	19,235.95	0.316%	5.948%	13,857.81	33,093.76
Filer Highway	600,677.00	6,942.97	1.000	6,942.97	0.148%	2.792%	6,505.45	13,448.42
Murtaugh Highway	224,121.92	2,821.94	1.000	2,821.94	0.055%	1.042%	2,427.28	5,249.22
Twin Falls Highway	6,680,519.00	54,214.70	1.000	54,214.70	1.651%	31.052%	72,351.30	126,566.00

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February 2, 2024								
Junior College:								
Southern Idaho Junior College	7,989,844.00	101,418.93	1.000	101,418.93	1.974%	37.138%	86,531.54	187,950.47
Library:								
Hansen Library	58,650.00	431.59	1.000	431.59	0.014%	0.273%	635.19	1,066.78
Recreation:								
Castleford Recreation	37,037.00	-	1.000	-	0.042%	0.172%	401.12	401.12
Filer Recreation	171,813.00	2,195.39	1.000	2,195.39	0.009%	0.799%	1,860.77	4,056.16
Water:								
Rogerson Water	-	-	1.000	-		0.000%	-	-
SPTD Total:	21,514,088.38	216,598.41	1.000	216,598.41	5.317%	100.000%	233,001.69	449,600.10
Total withheld due to SCO non-compliance:								2,100.60
Amount Returned to district SCO compliant:								-
Total paid to County less withheld amount:								447,499.50

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February 2, 2024								
Valley County: Special Purpose Taxing Districts								
Cemetery:								
McCall Cemetery	25,000.00	189.80	1.000	189.80	0.006%	0.401%	270.75	460.55
Valley Center Cemetery	67,706.00	214.22	1.000	214.22	0.017%	1.087%	733.27	947.49
Fire:								
Cascade Fire	395,956.00	804.17	1.000	804.17	0.098%	6.357%	4,288.28	5,092.45
McCall Fire	2,068,417.00	2,693.64	1.000	2,693.64	0.511%	33.206%	22,401.35	25,094.99
Yellow Pine Fire	20,919.00	69.89	1.000	69.89	0.005%	0.336%	226.56	-
Hospital:								
Cascade Memorial Hospital	1,042,507.00	2,582.90	1.000	2,582.90	0.258%	16.736%	11,290.55	13,873.45
McCall Hospital	1,495,662.00	8,811.70	1.000	8,811.70	0.370%	24.011%	16,198.31	25,010.01
Mosquito Abatement:								
Edwards Mosquito Abatement	291,514.00	-	1.000	-	0.072%	4.680%	3,157.15	3,157.15
Recreation:								
Southern Valley Recreation	-	-	1.000	-		0.000%	-	-
Sewer and Water:								
North Lake S&W	274,250.00	245.11	1.000	245.11	0.068%	4.403%	2,970.18	3,215.29
Payette Lakes S&W	488,712.00	604.04	1.000	604.04	0.121%	7.846%	5,292.84	5,896.88
South Lake Recreational S&W	21,642.00	440.63	1.000	440.63	0.005%	0.347%	234.39	675.02
Water:								
Warm Lake Recreational Water	36,826.00	33.12	1.000	33.12	0.009%	0.591%	398.83	431.95
SPTD Total:	6,229,111.00	16,689.22	1.000	16,689.22	1.539%	100.000%	67,462.46	84,151.68
Total withheld due to SCO non-compliance:								296.45
Amount Returned to district SCO compliant:								-
Total paid to County less withheld amount:								83,855.23

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February 2, 2024								
Washington County: Special Purpose Taxing Districts								
Ambulance:								
Weiser Ambulance	290,575.00	6,818.44	1.000	6,818.44	0.072%	17.773%	3,146.98	9,965.42
Cemetery:								
Midvale Cemetery	39,798.00	714.30	1.000	714.30	0.010%	2.434%	431.02	1,145.32
Salubria Cemetery	37,178.00	609.59	1.000	609.59	0.009%	2.274%	402.64	1,012.23
Extermination:								
Washington County Rodent Control	36,206.00	679.02	1.000	679.02	0.009%	2.215%	392.12	1,071.14
Fire:								
Cambridge Fire	74,676.00	643.35	1.000	643.35	0.018%	4.568%	808.76	1,452.11
Midvale Fire	56,346.00	1,002.30	1.000	1,002.30	0.014%	3.446%	610.24	1,612.54
Weiser Fire #1	305,132.00	5,652.89	1.000	5,652.89	0.075%	18.664%	3,304.64	8,957.53
Flood Control:								
Flood Control #3	6,862.42	122.90	1.000	122.90	0.002%	0.420%	74.32	
Highway:								
Weiser Valley Highway	83,615.00	1,594.91	1.000	1,594.91	0.021%	5.114%	905.57	2,500.48
Hospital:								
Weiser Valley Hospital	605,297.00	5,143.67	1.000	5,143.67	0.150%	37.024%	6,555.48	11,699.15
Library:								
Cambridge Community Library	64,380.00	328.51	1.000	328.51	0.016%	3.938%	697.25	1,025.76
Midvale Library	34,831.00	673.23	1.000	673.23	0.009%	2.130%	377.23	1,050.46
SPTD Total:	1,634,896.42	23,983.11	1.000	23,983.11	0.404%	100%	17,706.25	41,689.36
							Total withheld due to SCO non-compliance:	197.22
							Amount Returned to district SCO compliant:	-
							Total paid to County less withheld amount:	41,492.14

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