



McCall Memorial Hospital
District

August 19, 2025

Mr. Douglas Miller
Valley County Clerk
P.O. Box 1350
Cascade, ID 83611

Dear Mr. Miller,

Attached please find the full L-2 package for the McCall Memorial Hospital District. Also attached is the L2 in the Excel spreadsheet format, as requested the State Tax Commission. Please note, only the PDF version is fully executed with board signatures.

Should you need any additional information, please contact us on 208-315-1805 or via e-mail at mccallmemorialhospitaldistrict@gmail.com. I appreciate your assistance with this process.

Sincerely,

Travis Leonard
MMHD Secretary

Enclosures

AFFIDAVIT OF PUBLICATION

State of Florida, County of Orange, ss:

I, Edmar Corachia, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of The Star-News, of Valley County, State of Idaho, state that this newspaper is a qualified newspaper, published and of general circulation in said county, was published in regular edition of said paper, and that the notice of which the annexed is a copy was published on the following date(s).

Publication Dates:

- Aug 7, 2025

Advertising Fee: \$80.41

Edmar Corachia

Agent

VERIFICATION

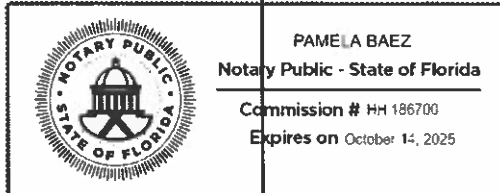
State of Florida
County of Orange

Signed or attested before me on this: 08/08/2025

[Handwritten Signature]

Notary Public

Notarized remotely online using communication technology via Proof.



PUBLIC NOTICE
McCall Memorial Hospital District

NOTICE IS HEREBY GIVEN that the McCall Memorial Hospital District Board of Trustees will conduct its monthly regular meeting at 7:30 a.m. on Tuesday, August 19, 2025, at 1000 State Street, McCall, Idaho, and that, at the meeting, the board will conduct a public hearing on the proposed FY2026 budget. At the hearing, the Board will take public comment on the proposed District budget for the 2026 fiscal year ending on September 30, 2026, and will determine whether and in what amounts to levy taxes pursuant to Sections 39-1333 and 39-1334 of the Idaho Code. All interested persons are invited to attend and be heard. Please email mccallmemorialhospitaldistrict@gmail.com for meeting information.

*McCall Memorial Hospital District
 Profit & Loss Budget vs. Actual
 October 2025 to September 2026
 ORDINARY INCOME/EXPENSE*

<i>Income</i>	
Interest and Penalties	\$12,000
Property Tax Income,	
Forgone Income	\$60,541
M & O Fund	\$118,052
Sinking Fund	\$1,389,035
Total Property Tax Income	\$1,567,628
Personal Property Tax Replace	\$6,433
Interest Income	\$0
Total Income	\$1,586,071
<i>Expense</i>	
Legal Notices	\$750
Office Supplies	\$3,200
Contract Service Fees,	
Accounting	\$9,220
General Liability Insurance	\$2,402
Capital Expenditure,	
Workforce Housing Project	\$1,438,499
Legal Fees	\$125,000
Property Tax	\$7,000
Total Expense	\$1,586,071
Net Ordinary Income	\$0
Net Income	\$0

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THURSDAY, AUGUST 7, 2025 - THE STAR-NEWS - B7

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RESOLUTION No. 1.2026 (FY 2026 Tax Levies)

WHEREAS, under the terms of the Healthcare Services Agreement between the McCall Memorial Hospital District (the “**District**”) and St. Luke’s McCall LTD (“**SLM**”) dated February 5, 2016 (the “**Agreement**”), SLM may request that the District fund access to certain healthcare services to be provided by SLM or capital acquisitions in aid of providing healthcare services. The District also has the statutory authority to fund healthcare services and/or facilities independent of any request from SLM.

WHEREAS, the District and SLM have engaged in a review and analysis of the healthcare services currently provided by SLM, the additional services and facilities which may be necessary to maintain the quality of healthcare services desired by the District and SLM, and the other matters referenced in Article 2.1 (b) of the Agreement.

WHEREAS, SLM has endorsed the District’s previous commitment of funds for the construction of healthcare workforce housing and further endorses the District’s consideration of committing additional funds in FY 2026.

WHEREAS, the District has evaluated the potential commitment of funds in FY 2026 for the construction of healthcare workforce housing and finds the following:

1. The District has identified the lack of workforce housing as a critical healthcare need in the District which impairs SLM’s ability to provide the full range of healthcare services which would otherwise be available on District-owned property. The District levied funds for deposit into the District’s Reserve Sinking Fund in FY 2024 and FY 2025 to accumulate funds to be used for the acquisition and development of workforce housing.
2. The scarcity of housing that is affordable for healthcare workers adds to the time it takes to fill positions at the hospital and clinics, with some positions taking more than 140 days to fill. Qualified applicants have withdrawn due to the lack of available affordable housing. SLM currently has nearly 30 open positions. While SLM endeavors to fill positions with contracted traveling staff, this is significantly more expensive than employing people who live and work in our community and adds to the cost of healthcare available to the District’s residents and taxpayers.
3. The District has acquired an undivided 50% interest in property suitable for and fully entitled for the construction of healthcare workforce housing (the “**Property**”), the other 50% interest being owned by the St Lukes McCall Foundation (the “**Foundation**”).
4. The District, the Foundation and the Idaho Health Facilities Authority (“**IHFA**”) have entered into various agreements and leases regarding the aforesaid healthcare workforce housing project (the “**Project**”), including:
 - a. That certain Joint Tenancy Agreement dated June 26, 2025;
 - b. That certain Lease between the Foundation and IHFA dated June 27, 2025; and,

- c. That certain Lease between the District and IHFA, dated June 27, 2025.
5. The District and Foundation have received all approvals, permits and entitlements required by the City of McCall to proceed with the first phase of the Project.
 6. The first phase of the Project will place four healthcare workforce housing units on the Property.
 7. The District finds that it is in the best interests of the taxpayers and residents of the District and is, further, consistent with the District's statutory duties and powers under Idaho Code Sections 39-1318 and 39-1331 to levy funds into its reserve sinking fund to construct healthcare workforce housing units on the Property.

WHEREAS, notice having been given by publication and a public hearing having been held on August 19, 2025 regarding the aforesaid funding proposal and the District's FY 2026 Budget, as required by law.

WHEREAS, the District has elected to proceed with a levy for the healthcare workforce housing funding as aforesaid, as well as a levy for funds for the maintenance and operation of the District.

BE IT RESOLVED, that the District shall levy a tax not to exceed six hundredths of one percent (.06%) of market value for assessment purposes on all taxable property within the District for the fiscal year commencing October 1, 2025, and ending September 30, 2026 for the operation, maintenance and upkeep of the works and equipment of the District, all as provided by Section 39-1333, Idaho Code in an amount sufficient to provide the budgeted District maintenance and operation costs for FY 2026.

BE IT FURTHER RESOLVED, that the McCall Memorial Hospital District shall levy an additional tax not to exceed two hundredths of one percent (.02%) of market value for assessment purposes on all taxable property in the District for the fiscal year commencing October 1, 2025 and ending September 30, 2026 for deposit into the District's Reserve Sinking Fund, as provided by Section 39-1334, Idaho Code and for the purposes stated above.


BE IT FURTHER RESOLVED, that the secretary shall certify such tax levies to the Board of County Commissioners of Valley County, Idaho, for imposition and collection as provided by law.

Approved by the Board this 19th day of August, 2025.



Andy Laidlaw, Chairman

Attest:



Secretary Treasurer

RESOLUTION No. 2, 2026 (FY 2026 M&O Levy)

WHEREAS, the McCall Memorial Hospital District (the “District”) has adopted its Budget for FY 2026;

WHEREAS, the District desires to levy taxes as allowed by Section 39-1333 Idaho Code to fund the Maintenance and Operation expenses reflected in the Budget;


WHEREAS, notice having been given by publication and a public hearing having been held regarding the District’s FY 2026 Budget on August 19, 2025, as required by law;

BE IT RESOLVED, that the District shall levy a tax not to exceed six hundredths of one percent (.06%) of market value for assessment purposes on all taxable property within the District for the fiscal year commencing October 1, 2025, and ending September 30, 2026 for the operation, maintenance and upkeep of the works and equipment of the District, as provided by Section 39-1333, Idaho Code, in an amount sufficient to provide the budgeted M&O expenses in the FY 2026 Budget;

BE IT FURTHER RESOLVED that, pursuant to Idaho Code §63-802,1(f), the District elects to recover the foregone increase in property taxes in the amount of \$60,541 as shown in the District’s L2 Worksheet for FY 2026.

BE IT FURTHER RESOLVED, that the secretary shall certify such tax levy to the Board of County Commissioners of Valley County, Idaho, for imposition and collection as provided by law.

Approved by the Board this 19th day of August, 2025.



Andy Laidlaw, Chairman

Attest:



Secretary Treasurer



**McCall Memorial Hospital
District**

RESOLUTION No. 3. 2026 (FY 2026 Sinking Fund Levy)

WHEREAS, the District has identified a need to accumulate monies with which to add new buildings or necessary equipment, and to provide extensions of and betterments to the improvements of the District,

WHEREAS, the District has created a Reserve Sinking Fund as provided by Section 39-1334, Idaho Code;

BE IT RESOLVED, that the McCall Memorial Hospital District shall levy an additional tax not to exceed two hundredths of one percent (.02%) of market value for assessment purposes on all taxable property in the District for the fiscal year commencing October 1, 2025 and ending September 30, 2026 for deposit into said Reserve Sinking Fund, as provided by Section 39-1334, Idaho Code in the amount and for the purposes specified in the District's approved Budget for FY 2026.

BE IT FURTHER RESOLVED, that the Secretary of the District certify such tax levy to the Valley County Commissioners at the time of certification of other tax levies to the Valley County Commissioners for imposition and collection as provided by law.

Approved by the Board this 19th day of August 2025.

Andy Laidlaw, Chairman

Attest:

Treasurer

, Secretary



**McCall Memorial Hospital
District**

RESOLUTION No. 4.2026 (Foregone Taxes)

WHEREAS, pursuant to notice as required by law, the McCall Memorial Hospital District (the "District") conducted a public hearing on its proposed FY2026 Budget on August 19, 2025.

WHEREAS, the FY 2026 Budget, as approved by the Board of Trustees of the District at the conclusion of the Hearing, includes the recovery of \$60,541 in foregone increase in property taxes, as allowed by Idaho Code §63-802, 1(e) and (f) and as reflected on the District's L2 Worksheet for FY 2026.

BE IT RESOLVED that, pursuant to Idaho Code §63-802,1(e) and(f), the District elects to recover the foregone increase in property taxes in the amount of \$60, 541 to be used as allowed by Idaho Code §63-802, 1 (e) and as provided in the approved FY 2026 Budget for the District.


BE IT FURTHER RESOLVED, that the secretary shall certify such tax levy to the Board of County Commissioners of Valley County, Idaho, for imposition and collection as provided by law.

Approved by the Board at a properly noticed meeting on this 19th day of August, 2025.



Andy Laidlaw, Chairman

Attest:



Secretary *Treasurer*