McCall Memorial Hospital
District

August 18, 2026

Ms. Gabby Knapp
Valley County Clerk
P.O. Box 1350
Cascade, ID 83611

Dear Ms. Knapp,

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,

Aana Vannoy

Aana Vannoy
MMHD Secretary

Enclosures

The Star-News

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

State of Florida, County of Orange, ss:

I, Ankit Sachdeva, 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 6, 2026
- Aug 13, 2026

Advertising Fee: $220.75

Ankit Sachdeva

_____

Agent

PAMELA BAEZ
Notary Public - State of Florida
Commission # HH 732409
Expires on October 19, 2029

VERIFICATION

State of Florida
County of Orange

Signed or attested before me on this: 08/13/2026

_____

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 18, 2026, at 1000 State Street, McCall, Idaho, and that, at the meeting, the board will conduct a public hearing on the proposed FY2027 budget. At the hearing, the Board will take public comment on the proposed District budget for the 2027 fiscal year ending on September 30, 2027, 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. For more information, including an agenda and instructions for remote attendance, please visit mmhd.info.

	Oct '26 - Sep 27
Ordinary Income/Expense	
Income	
Property Tax Income	
M & O Fund	266,762.00
Sinking Fund	1,319,581.00
Exempt Funds - QH	1,007.00
Total Property Tax Income	1,587,350.00
Personal Property Tax Replace	10,238.00
Sales Tax	50,000.00
Interest and Penalties	28,000.00
Interest Income	36,000.00
Total Income	1,711,588.00
Expense	
Legal Notices	2,500.00
Office Supplies	3,500.00
Contract Service Fees	
Accounting	11,000.00
Total Contract Service Fees	11,000.00
General Liability Insurance	2,500.00
Capital Expenditure	1,319,581.00
Legal Fees	250,000.00
Property Tax	7,000.00
Total Expense	1,596,081.00
Net Ordinary Income	115,507.00
Net Income	**115,507.00**

Published in The Star-News August 6, 13, 2026.

4781450

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2026 Dollar Certification of Budget Request to Board of County Commissioners L-2
(the "L-2 Worksheet" and applicable "Voter Approved Fund Tracker" and budget publication must be attached)

District Name: McCall Memorial Hospital

Fund Name	Total Approved Budget*	Cash Forward Balance	Other revenue NOT shown in Column 5	Property Tax Replacements and Other Subtractions (Line 34 + Line 37 of 'L-2 Worksheet'")	Balance to be levied Col. 2 minus (Cols. 3+4+5)
1	2	3	4	5	6
M&O	$277,000			$10,238	$266,762
Sinking Fund	$1,319,581				$1,319,581
NON-LEVIED FUNDS (must net zero)					
Column Subtotal:	$1,596,581			$10,238	$1,586,343
Maximum Allowable Non-Exempt Property Tax Amount to be Levied:					**$1,596,648**

Exempt Funds
(Bonds, Overrides, & Judgment Funds)

Quaker Hill	$1,007				$1,007
Column Subtotal:	$1,007				$1,007
Column Total:	**$1,597,588**			**$10,238**	**$1,587,350**
Expected Totals (for balancing purposes, values from 'L-2 Worksheet')				**$10,238**	

I, the undersigned, attest that a public hearing was held and a resolution was adopted to:
RESERVE the current year's forgone amount, OR
RECOVER forgone amounts (line 24 + line 25 of the 'L-2 Worksheet')

Max Reserved Forgone:	$10,305
Reserved Forgone:	$10,305
Recovered Forgone:	

I intend to submit a resolution to reserve this year's forgone amount to the STC by 12/31/2026. **Initials:** MK
HOSPITALS ONLY: If a public hearing was held pursuant to I.C. §39-1333 **Initials:** MK

I certify that the amounts shown above accurately reflect the budget being certified in accordance with the provisions of I.C. §63-803.
To the best of my knowledge, this district has established and adopted this budget in accordance with all provisions of Idaho Law.

Printed Name	Signature of District Representative	Title	Date
Marjorie Krahn	Marjorie Krahn	Treasurer	8/18/26

Contact Name and Mailing Address	Email Address
McCall Memorial Hospital District Board P.O. Box 1283 McCall, ID 83638	mccallmemorialhospitaldistrict@gmail.com
Phone Number (###) ###-### EXT ###	**Fax Number (###) ###-###**
(208) 271-6678	N/A

*Do not include revenue allocated to urban renewal agencies

McCall Memorial Hospital
District

RESOLUTION No. 1.2027 (FY 2027 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 has engaged in a review and analysis of the healthcare services currently provided by SLM, the additional services and facilities which may be necessary, both now and in the future, 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, Section 39-1334, Idaho Code authorizes the District to levy taxes for the purpose of creating and accumulating a reserve sinking fund for capital purposes authorized by law;

WHEREAS, the District has determined that it is necessary and expedient and in the best interests of the District and the residents it serves to accumulate funds for anticipated future capital needs associated with the provision of healthcare services within the District;

WHEREAS, such anticipated capital needs may include, without limitation, the acquisition of real property for current or future healthcare operations, including, but not limited to, the further development of workforce housing; the construction of buildings; the acquisition of necessary medical, operational, or other equipment, including but not limited to a computed tomography (CT) scanner; and extensions of or betterments to District facilities and improvements; and

WHEREAS, the District recognizes the specific timing, scope, and nature of such future purchases and projects may not presently be known and will be determined by the District based upon the community's future healthcare and operational needs; and

WHEREAS, notice having been given by publication and a public hearing having been held on August 18, 2026, regarding the aforesaid funding proposal and the District's FY 2027 Budget, as required by law.

WHEREAS, the District has elected to proceed with a levy for the potential projects 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, 2026, and ending September 30, 2027, 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 2027.

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, 2026, and ending September 30, 2027, 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 18th day of August 2026.

Andy Laidlaw, Chairman

Attest:

Aana Vannoy, Secretary

McCall Memorial Hospital
District

RESOLUTION No. 2.2027 (FY 2027 M&O Levy)

WHEREAS, the McCall Memorial Hospital District (the "**District**") has adopted its Budget for FY 2027;

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 2027 Budget on August 18, 2026, 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, 2026, and ending September 30, 2027, 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 2027 Budget;

BE IT FURTHER RESOLVED that, pursuant to I.C. §63-802,1(f), the District reserves the right to recover all or any portion of the year's forgone increase in a subsequent year in the amount of $10,305 as shown in the District's L2 Worksheet for FY 2027.

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 18th day of August 2026.

Andy Laidlaw, Chairman

Attest:

Aana Vannoy, Secretary

McCall Memorial Hospital
District

RESOLUTION No. 3.2027 (FY 2027 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, 2026 and ending September 30, 2027 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 2027.

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 18th day of August 2026.

Andy Laidlaw, Chairman

Attest:

Aana Vannoy, Secretary

McCall Memorial Hospital
District

RESOLUTION No. 4.2027 (Forgone Taxes)

WHEREAS, Idaho Code § 63-802,1(e) permits a hospital taxing district to recover any or all of a forgone increase in property tax revenues by certifying, through resolution, the amount of forgone increase to be budgeted that fiscal year and the specific purpose for which the forgone increase is being budgeted.

WHEREAS, on August 18, 2026, pursuant to notice as required by law, the McCall Memorial Hospital District (the "District"), through its Board of Trustees, approved its FY 2027 Budget, through which the District elected to reserve the right to recover all or any portion of the year's forgone increase in a subsequent year in the amount of $10,238 as shown in the District's L2 Worksheet for FY 2027, as permitted by I.C. § 63-802,1 (f).

BE IT RESOLVED that, pursuant to I.C. §63-802,1(f), the District reserves the right to recover all or any portion of the year's forgone increase in a subsequent year in the amount of $10,238 as shown in the District's L2 Worksheet for FY 2027.

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 18th day of August 2026.

Andy Laidlaw, Chairman

Attest:
Aana Vannoy

Aana Vannoy, Secretary