County Hospital Budget Process FY2019-2020
Agenda

- Quick Property Tax Primer
- Department of Management’s (DOM) Role/County Auditor Role in Budget Process
- Budget Timelines
- Funds/Property Tax Levies and the Budget Forms/Web System
- Budget Amendments
Property Tax Basics-Valuation

**Property is valued**
County or city assessor (or the Iowa Department of Revenue) estimates the value of all property-Assessed value

**Assessment Limitation (Rollback) is applied**
- More than 20 years ago, residential property values were rising quickly. To help cushion the impact of high inflation, the Legislature passed an assessment limitation law commonly called “rollback”.
- Increases in assessed values for residential and agricultural property are linked and subject to this assessment limitation formula. If the statewide increase in values of homes or farms exceeds 3% due to revaluation, their values are "rolled back" so that the total increase statewide is 3%. Additionally, neither class can be great than the other.
- Rollback on commercial, industrial and railroad property is set at 90%
- The rollback is applied on a class of property, not an individual property. This means that the statewide total taxable value can increase by only 3% due to revaluation.
The following classes of property are subject to taxation at less than 100% of value for 2018 values payable in FY2019/2020:

Agricultural Property is to be taxed at a percentage of: 56.1324%.

Residential Property is to be taxed at a percentage of: 56.9180%.

Commercial, Industrial and Railroad are to be taxed at a percentage of: 90%.

Multiresidential is to be taxed at a percentage of: 75.0000%
Property Tax Terminology

- **100% Value**: 100% assessed valuation of property, prior to any rollback
- **Rollback**: Assessment limitation set each year by the Department of Revenue for each class of property
- **Taxable Value**: Valuation of property determined by applying the rollback, resulting in the value to which the tax rate is applied
- **Levy Authority**: Local governing body authorized to levy property tax.
- **Consolidated Tax Rate**: The tax rate for a taxing district that is arrived at by adding together the tax rates of all levy authorities for that taxing district (city, county, school, etc.).
Property Tax Basics-Rates

Property tax supports many different “levy authorities."

- Cities
- Counties
- School districts
- Community colleges
- County agricultural extension districts
- Assessor offices
- County hospitals
- Various others

Levy authorities adopt a budget to request a certain amount of property tax dollars.
Property Tax Basics - Tax Rate Calculation

Tax rate is presented as dollars and cents per thousand dollars of taxable property valuation.

\[
\text{Taxable Valuation} \quad \frac{1000}{1000} \times \text{Tax Rate} = \text{Property Tax Dollars (Levy)}
\]

\[
\frac{50,000,000}{1000} \times \frac{2.3500}{1000} = 117,500
\]
Department of Management’s Role

DOM provides the forms (web-based), instructions, technical assistance
Role of County Auditor

- County auditor submits taxable valuation figures used to compute tax rates
- Due to Department of Management and all levy authorities by January 1
- Once filed, available on DOM web site.
Role of County Auditor

County auditor certifies local budgets

COUNTY AUDITOR'S CERTIFICATION

☐ The prescribed Notice of Public Hearing and Proposed Budget (Form 873) was lawfully published, with said publication being evidenced by verified and filed proof of publication.

☐ The budget hearing notice was published not less than 10 days, nor more than 20 days, prior to the budget hearing.

☐ The budget was certified on or before March 15.

☐ Correct valuation amounts were used to calculate the budget.

☐ Adopted property taxes in Column I do not exceed published amounts and do not exceed statutory maximums.

☐ Adopted expenditure amounts shown in Column C of the Adopted Budget Summary do not exceed published amounts.

County Auditor's Signature of Certification
Department of Management’s Role

DOM certifies the final property tax levies

- Tax rates and amounts are within statutory limits
Budget Timelines

- Publish notice of public hearing and proposed budget summary “not less than 10 nor more than 20 days” before the hearing
- Hold hearing; adopt budget
- Certify with County Auditor by March 15
- DOM compiles local government budgets and certifies final tax rates back to County Auditor by June 15 and also provides consolidated tax rates
- County Auditor prepares tax rates for County Treasurer by July 1
- County Treasurer prepares tax statements for property owners, due September 30 and March 30 of each year
<table>
<thead>
<tr>
<th>Hospital Property Tax Levies</th>
<th>Purpose</th>
<th>Restrictions:</th>
<th>Limitation per $1000 valuation</th>
<th>Iowa Code Authorization</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund Levy: Public Hospital</td>
<td>Improvement, maintenance and replacement</td>
<td>Population under 225,000 Population at or above 225,000</td>
<td>0.27000</td>
<td>347.7</td>
</tr>
<tr>
<td>General Fund Levy: Revenue Hospital</td>
<td>Operation, maintenance and funded</td>
<td>General Basic levy must be at max.</td>
<td>1.08000</td>
<td>347A.3</td>
</tr>
<tr>
<td>FICA Levy and IPERS Levy</td>
<td>Employers share of FICA and IPERS</td>
<td>Requires State Appeal Board approval to levy and to</td>
<td>Amount Necessary</td>
<td>97B.9(3)</td>
</tr>
<tr>
<td>Emergency Levy</td>
<td>Emergency that cannot be financed</td>
<td>Requires State Appeal Board approval to levy and to</td>
<td>0.27000</td>
<td>24.6</td>
</tr>
<tr>
<td>Ambulance Levy</td>
<td>Ambulance service</td>
<td></td>
<td>0.27000</td>
<td>347.7</td>
</tr>
<tr>
<td>Debt Service</td>
<td>Principal &amp; interest on debt</td>
<td>Some require voter approval, others only Board</td>
<td>Amount Necessary</td>
<td>75</td>
</tr>
<tr>
<td>Tort Liability Levy</td>
<td>Liability insurance and tort claims and</td>
<td></td>
<td>Amount Necessary</td>
<td>670</td>
</tr>
</tbody>
</table>


General Fund Levy

- Public Hospital (38)-improvement, maintenance and replacement of hospital
- Rate Limits
  - Population under 225,000 = rate limit of 0.27000
  - Population at or above 225,000 = rate limit of 2.05000
- Revenue Hospital (4)-operation, maintenance and funded depreciation of hospital
  - Rate limit of 1.08
- Memorial Hospital (2)=no property tax levy
FICA/IPERS Funds

- No rate limit; amount necessary and limited in purpose
- General Fund levy must be at maximum
- No expenditures shown in FICA/IPERS Funds; transfer to fund with salary expenditures
Emergency Levy

- For an emergency that cannot be financed through the General Fund, covered under Code of Iowa 24.6.
- Levy limit of $0.27/$1,000
- Requires approval of the State Appeal Board-special Form 699
- Must be filed with the county auditor by March 15 along with the adopted budget
- Funds must be transferred from Emergency Fund to be spent.
Unemployment Comp. Levy

- Pay the cost of unemployment benefits
- No rate limit; amount necessary and limited in purpose
Ambulance Levy

- Purchasing, leasing, equipping, maintaining and operating ambulance services.
- Only for when such services are not otherwise available.
- Rate limit = 0.27000
Tort Liability/Insurance Levy

- Pay the cost of tort liability, judgments or all insurance necessary and prudent to the operation of the hospital
- No rate limit; amount necessary and limited in purpose
Debt Service Levy

- Payment for qualified outstanding debt
- Form 703 in budget supplemental detail must be completed
- No rate limit; amount necessary and limited in purpose
Restricted Funds/Board Designated

- Many hospitals set aside funds from depreciation, etc., for building and improvements. Since all funds must be accounted for, and to distinguish these funds from restricted funds, a board designated fund may be established.

- Money may be transferred from this fund to other funds by board resolution.
DOM home page: dom.iowa.gov
County Hospital Board Resource Page

Budget Archive
Submit Budget
View Valuation Reports

FORMS

Miscellaneous Budget Amendment Form 653A

TAX RATE DOCUMENTS

County Hospital Property Tax Rates - FY2019
County Hospital Property Tax Rates - FY2018
County Hospital Property Tax Rates - FY2017
County Hospital Property Tax Rates - FY2019

This document contains property tax rates by county hospital for fiscal year ending June 30, 2019.

<table>
<thead>
<tr>
<th>ATTACHMENT</th>
</tr>
</thead>
<tbody>
<tr>
<td><img src="fy19_hosp_rates.xlsx" alt="fy19_hosp_rates.xlsx" /></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>DATE PUBLISHED</th>
<th>07/18/2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>FISCAL YEAR</td>
<td>2019</td>
</tr>
<tr>
<td>TOPIC(S)</td>
<td>Property Tax Rates</td>
</tr>
<tr>
<td>CODE</td>
<td>HOSPITAL NAME</td>
</tr>
<tr>
<td>--------</td>
<td>--------------------------------------</td>
</tr>
<tr>
<td>01L001</td>
<td>ADAIR COUNTY MEMORIAL HOSPITAL</td>
</tr>
<tr>
<td>05L001</td>
<td>AUDUBON COUNTY HOSPITAL</td>
</tr>
<tr>
<td>08L001</td>
<td>BOONE COUNTY HOSPITAL</td>
</tr>
<tr>
<td>11L001</td>
<td>BUCHANAN PEOPLE’S MEMORIAL HOSPITAL</td>
</tr>
<tr>
<td>11L001</td>
<td>BUENA VISTA REGIONAL MEDICAL</td>
</tr>
<tr>
<td>13L001</td>
<td>CASS COUNTY HOSPITAL</td>
</tr>
<tr>
<td>14L001</td>
<td>CLARKE COUNTY HOSPITAL</td>
</tr>
<tr>
<td>24L001</td>
<td>CRAWFORD COUNTY MEMORIAL HOSPITAL</td>
</tr>
<tr>
<td>25L001</td>
<td>DALLAS COUNTY HOSPITAL</td>
</tr>
<tr>
<td>26L001</td>
<td>DAVIS COUNTY HOSPITAL</td>
</tr>
<tr>
<td>27L001</td>
<td>DECATUR COUNTY HOSPITAL</td>
</tr>
<tr>
<td>28L001</td>
<td>DELAWARE COUNTY HOSPITAL</td>
</tr>
<tr>
<td>30L001</td>
<td>DICKINSON COUNTY HOSPITAL</td>
</tr>
<tr>
<td>31L001</td>
<td>SUNNYCREST MANOR COUNTY HOSPITAL</td>
</tr>
<tr>
<td>35L001</td>
<td>FRANKLIN GENERAL HOSPITAL</td>
</tr>
<tr>
<td>37L001</td>
<td>GREENE COUNTY HOSPITAL</td>
</tr>
<tr>
<td>39L001</td>
<td>GUTHRIE COUNTY HOSPITAL</td>
</tr>
</tbody>
</table>
County Hospital Board Resource Page

- Budget Archive
- Submit Budget
- View Valuation Reports

FORMS
- Miscellaneous Budget Amendment Form 653A

TAX RATE DOCUMENTS
- County Hospital Property Tax Rates - FY2019
- County Hospital Property Tax Rates - FY2018
- County Hospital Property Tax Rates - FY2017
Search for a Budget

To view a budget, you must select the County and/or the budget type.

Select a County:
- Adair County

Budget Categories:
- Ag Extension
- Benefited Fire District
- Benefited Lighting
- Benefited Law Enforcement Land Use
- Cemetery
- City Assessor
- County
- County Assessor
- County Hospital
- County-Township Fire/EMS
- DART Budget
- E911 Service Board
- Emergency Management Commission
- Miscellaneous Authorities
- Rural Improvement Zone
- Township
- Township Summary
- Township Total
- Various Specials
- Water District
Budgets for Adair County Memorial Hospital

Below are the budgets available for the selected County and Budget Authority. Only the most current and official version of the budget for each year are listed.

**Current Year**

The Budgets for this year are not available.

**Prior Years**

<table>
<thead>
<tr>
<th>Budget</th>
<th>Status</th>
<th>Hearing</th>
<th>Adopted</th>
<th>Certified</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adair County Memorial Hospital County Hospital Budget 2010</td>
<td>Final</td>
<td>02/10/09</td>
<td>02/10/09</td>
<td>05/15/09</td>
</tr>
<tr>
<td>Adair County Memorial Hospital County Hospital Budget 2011</td>
<td>Final</td>
<td>02/16/10</td>
<td>02/16/10</td>
<td>03/10/10</td>
</tr>
<tr>
<td>Adair County Memorial Hospital County Hospital Budget 2012</td>
<td>Final</td>
<td>02/08/11</td>
<td>02/08/11</td>
<td>02/18/11</td>
</tr>
<tr>
<td>Adair County Memorial Hospital County Hospital Budget 2013</td>
<td>Final</td>
<td>02/28/12</td>
<td>02/28/12</td>
<td>03/14/12</td>
</tr>
<tr>
<td>Adair County Memorial Hospital County Hospital Budget 2014</td>
<td>Final</td>
<td>02/26/13</td>
<td>02/26/13</td>
<td>03/09/13</td>
</tr>
<tr>
<td>Adair County Memorial Hospital County Hospital Budget 2015</td>
<td>Final</td>
<td>03/10/14</td>
<td>03/10/14</td>
<td>03/11/14</td>
</tr>
<tr>
<td>Adair County Memorial Hospital County Hospital Budget 2016</td>
<td>Final</td>
<td>02/24/15</td>
<td>02/24/15</td>
<td>03/05/15</td>
</tr>
<tr>
<td>Adair County Memorial Hospital County Hospital Budget 2017</td>
<td>Final</td>
<td>02/23/16</td>
<td>02/23/16</td>
<td>02/29/16</td>
</tr>
<tr>
<td>Adair County Memorial Hospital County Hospital Budget 2018</td>
<td>Final</td>
<td>02/28/17</td>
<td>02/28/17</td>
<td>03/14/17</td>
</tr>
<tr>
<td>Adair County Memorial Hospital County Hospital Budget 2019</td>
<td>Final</td>
<td>02/27/18</td>
<td>02/27/18</td>
<td>03/19/18</td>
</tr>
</tbody>
</table>
A LOOK at the BUDGET
Online Budget Form Access

Must use DOM online budget application to complete your budget

County Hospital Board Resource Page

- Budget Archive
- Submit Budget
- View Valuation Reports
Online Budget Form Access

- Requires an Enterprise A&A Account with the State of Iowa
  - If you do not have an A&A account, please request the “New User Instructions” from DOM.
  - If you need assistance with the A&A account registration or forgot your password, etc., please call or email the help desk at the number listed on the login screen.
Valuation Amounts

- Property valuation is pulled from the DOM Property Valuation System into the budget once the county auditor files property valuation with DOM.
- Can input “estimated valuations” early in the budget process prior to valuations being available. These estimated valuations will be overwritten by actual valuations once they are filed by the county auditor.
You are receiving this email because you are setup to receive a summary notice of updates to the Government Budgets [DEV Environment] website. The Twice Daily Process ran and notifications sent:

1  - County
1  D - County Assessor
1  K - Township
1  C - Ag Extension
1  L - County Hospital
1  F - Community College

The following Budget Authorities have updated their valuations:

01_  - Adair: Adair County
01_D_001_ - Adair: Adair County Assessor  01_K_016_ - Adair: Union  01_C_ Memorial Hospital  88_F_014_ - Union: Southwestern Cc

Thank you,

Dept. of Management
Local Government
[DEV Environment]
Estimated Valuations

Estimated Valuations

Any values entered here will be overwritten by actual valuations

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxable Valuation w/ G &amp; E</td>
<td>100,000,000</td>
</tr>
<tr>
<td>Taxable Valuation w/o G &amp; E</td>
<td>90,000,000</td>
</tr>
</tbody>
</table>
You can create a new budget or manage existing budgets. You must adopt your budget prior to submitting to your County Auditor. The budget is available to the public after your budget is proposed and the printed date has passed.

**Instructions**

### Draft Budgets

<table>
<thead>
<tr>
<th>Budget Name</th>
<th>Created On</th>
<th>Last Updated</th>
<th>Propose</th>
<th>Delete</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Create a New Draft Budget

### Proposed Budget

<table>
<thead>
<tr>
<th>Budget Name</th>
<th>Proposed</th>
<th>Hearing</th>
<th>Adopt</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## Budgets for Adair County Memorial Hospital

You can create a new budget or manage existing budgets. You must adopt your budget prior to submitting to your County Auditor. The budget is available to the public after your budget is proposed and the printed date has passed.

### Instructions

### Draft Budgets

<table>
<thead>
<tr>
<th>Budget Name</th>
<th>Created On</th>
<th>Last Updated</th>
<th>Propose</th>
<th>Delete</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Adair County Memorial Hospital County Hospital Budget 2020</strong></td>
<td>01/07/19</td>
<td>01/07/19</td>
<td>ERRORS</td>
<td>☐</td>
</tr>
</tbody>
</table>

[Create a New Draft Budget]
NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2019 - June 30, 2020
Count: Adair
Meeting Date: Meeting Time: Meeting Location:

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of receipts and expenditures on file with the secretary. Copies of the Supplemental Budget Detail (Schedule 672-A) will be furnished upon request.

Contact Telephone Number: Contact Name:

### PROPOSED BUDGET SUMMARY

<table>
<thead>
<tr>
<th>FUND (Use Whole Dollars)</th>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
<th>F</th>
<th>G</th>
<th>H</th>
<th>I</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>FYE 6-30-2018 Actual</td>
<td>FYE 6-30-2019 Re-estimated</td>
<td>FYE 6-30-2020 Proposed</td>
<td>Transfers Out</td>
<td>Estimated Ending Fund Balance FY 2020</td>
<td>Estimated Beginning Fund Balance FY 2020</td>
<td>Estimated Other Receipts</td>
<td>Transfers In</td>
<td>Estimated Amount To Be Raised By Taxation</td>
</tr>
<tr>
<td>1. General</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>2. FICA</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. IPERS</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Emergency</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Ambulance</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>6. Unemployment Comp.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7. Debt Service</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8. Tort Liability/Ins.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9. Restricted Funds</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>10. Board Designated</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11. TOTAL</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

Proposed taxation rate per $1,000 valuation: $0
<table>
<thead>
<tr>
<th><strong>Actions</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Save</td>
</tr>
<tr>
<td>Clear Sheet</td>
</tr>
<tr>
<td>Print Page</td>
</tr>
<tr>
<td>Print All</td>
</tr>
<tr>
<td>Instructions</td>
</tr>
<tr>
<td>Exit</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Forms</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>F672</td>
</tr>
<tr>
<td>F676_1of2</td>
</tr>
<tr>
<td>F676_2of2</td>
</tr>
<tr>
<td>F672_Att_1</td>
</tr>
<tr>
<td>F672_Att_2</td>
</tr>
<tr>
<td>F672_Att_3</td>
</tr>
<tr>
<td>F672_Att_4</td>
</tr>
<tr>
<td>F672_Att_5</td>
</tr>
<tr>
<td>F672_Att_6</td>
</tr>
<tr>
<td>F672_Att_7</td>
</tr>
<tr>
<td>F703</td>
</tr>
<tr>
<td>DATAENTRY</td>
</tr>
<tr>
<td>ERRORS</td>
</tr>
<tr>
<td>DATA</td>
</tr>
</tbody>
</table>
Budget Form Information

- Supplemental details are supporting documents for the budget. Complete the supplemental details for each fund with financial activity and/or a fund balance.

- Budgets list three years of data.
  - FY2019-2020 Budget
    - Actual FY18 (Column A)
    - FY19=6 months actual figures and 6 months estimated (Column B)
    - FY20=Estimated budget amounts (Column C)
Budget Form Information

- Fund Balances
  - The ending fund balance section for each fund has three lines to allow you to provide a breakdown of the fund balance. If your fund balance consists of more than just your cash balance, these lines should be used to separate the cash balance from other components of the fund balance, such as fixed assets, restricted assets, etc.
COUNTY HOSPITAL BUDGET
Fiscal Year July 1, 2019 - June 30, 2020

DATA ENTRY FORM - Enter data here, then proceed to the 672-A Attachments.

Note: Form 672 will be completed automatically.

Use the TAB key to navigate this form. Data entered on this form will carry forward to all other forms.

County Hospital Name: Adair County Memorial Hospital
County Name: Adair
Public Hearing Time: Example 1:00 pm
Public Hearing Date: Example 03-03-2019
Public Hearing Location:
Contact Name:
Contact Phone:
Board Secretary's Name:
Secretary's (Hospital Office) Address:

HOSPITAL TYPE (Please place an X on the correct line to indicate the type of hospital and Iowa Code Authority.)

Area Hospital - Chapter 145A
Public Hospital - Chapters 347 and 348
Revenue Hospital Chapter 347A

Estimated Valuations
Any values entered here will be overwritten by actual valuations

Taxable Valuation w/ G & E: 0
Taxable Valuation w/o G & E: 0
Debt Service Valuation w/ G & E: 0
Debt Service Valuation w/o G & E: 0
NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET

Fiscal Year July 1, 2019 - June 30, 2020

COUNTY HOSPITAL NAME:
Adair County Memorial Hospital

The Board of Hospital Trustees of this County will conduct a public hearing on the proposed fiscal year budget as follows:

<table>
<thead>
<tr>
<th>County</th>
<th>Meeting Date</th>
<th>Meeting Time</th>
<th>Meeting Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adair</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of receipts and expenditures on file with the secretary. Copies of the Supplemental Budget Detail (Schedule 672-A) will be furnished upon request.

Contact Telephone Number:  

PROPOSED BUDGET SUMMARY

<table>
<thead>
<tr>
<th>FUND (Use Whole Dollars)</th>
<th>A FYE 6-30-2018 Actual</th>
<th>B FYE 6-30-2019 Re-estimated</th>
<th>C FYE 6-30-2020 Proposed</th>
<th>D Transfers Out</th>
<th>E Estimated Ending Fund Balance FY 2020</th>
<th>F Estimated Beginning Fund Balance FY 2020</th>
<th>G Estimated Other Receipts</th>
<th>H Transfers In</th>
<th>I Estimated Amount To Be Raised By Taxation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. General</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>2. FICA</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>3. IPERS</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>4. Emergency</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>5. Ambulance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>6. Unemployment Comp.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>7. Debt Service</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>8. Tort Liability/Ins.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>9. Restricted Funds</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>10. Board Designated</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>11. TOTAL</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
</tr>
</tbody>
</table>

Proposed taxation rate per $1,000 valuation: $0
<table>
<thead>
<tr>
<th>FUND (Use Whole Dollars)</th>
<th>Expenditures</th>
<th>Amount To Be Raised By Taxation</th>
</tr>
</thead>
<tbody>
<tr>
<td>-------------------------</td>
<td>--------------</td>
<td>----------------</td>
</tr>
<tr>
<td>1. General</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>2. FICA</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>3. IPERS</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>4. Emergency</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>5. Ambulance</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>6. Unemployment Comp.</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>7. Debt Service</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8. Tort Liability/Inc.</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>9. Restricted Funds</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>10. Board Designated</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>11. TOTAL</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

A copy of the Supplemental Detail Schedule 672-A must be attached to this Certificate. The amounts shown in Column C cannot exceed published estimates and represent maximum authorized expenditures. Adopted taxes cannot exceed published amounts for Column I.

**PROPERTY TAX/UTILITY TAX REPLACEMENT EXCISE TAX COMPUTATION**

This section must be completed in order to compute the budget-year property taxes and utility excise tax estimate:

<table>
<thead>
<tr>
<th>FUND (Use Whole Dollars)</th>
<th>AW</th>
<th>DW</th>
<th>CW</th>
<th>EW</th>
<th>FW</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>AVI</td>
<td>DW</td>
<td>CW</td>
<td>DW</td>
<td>FW</td>
</tr>
<tr>
<td></td>
<td>TAXABLE VALUATION</td>
<td>TAXABLE VALUATION</td>
<td>TAXABLE VALUATION</td>
<td>TAXABLE VALUATION</td>
<td>TAXABLE VALUATION</td>
</tr>
<tr>
<td></td>
<td>WITH GAS &amp; ELECTRIC UTILITIES</td>
<td>WITH GAS &amp; ELECTRIC UTILITIES</td>
<td>WITH GAS &amp; ELECTRIC UTILITIES</td>
<td>WITH GAS &amp; ELECTRIC UTILITIES</td>
<td>WITH GAS &amp; ELECTRIC UTILITIES</td>
</tr>
<tr>
<td>1. General</td>
<td>571,221,416</td>
<td>0</td>
<td>534,047,422</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>2. FICA</td>
<td>571,221,416</td>
<td>0</td>
<td>534,047,422</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>3. IPERS</td>
<td>571,221,416</td>
<td>0</td>
<td>534,047,422</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>4. Emergency</td>
<td>571,221,416</td>
<td>0</td>
<td>534,047,422</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>5. Ambulance</td>
<td>571,221,416</td>
<td>0</td>
<td>534,047,422</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>6. Unemployment Comp.</td>
<td>571,221,416</td>
<td>0</td>
<td>534,047,422</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>7. Debt Service</td>
<td>716,887,817</td>
<td>0</td>
<td>679,713,823</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8. Tort Liability/Inc.</td>
<td>571,221,416</td>
<td>0</td>
<td>534,047,422</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

Be sure to attach Form 676, Sheet 2 of 2. The form must be completed and signed by the Hospital Board President and Secretary and the County Auditor.
**ADOPTED BUDGET AND CERTIFICATE OF TAXES**

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Adair County Memorial Hospital</th>
</tr>
</thead>
<tbody>
<tr>
<td>July 1, 2019 - June 30, 2020</td>
<td>County Hospital Name:</td>
</tr>
<tr>
<td>County Name:</td>
<td>Date Budget Adopted:</td>
</tr>
<tr>
<td>Adair</td>
<td>Secretary’s Name:</td>
</tr>
<tr>
<td></td>
<td>Hospital Address:</td>
</tr>
</tbody>
</table>

**Hospital Type:**
- The ‘X’ on the line indicates the type of hospital and Code Authority:
  - Area Hospital - Chapter 145A
  - Public Hospital - Chapter 347 and 348
  - Revenue Hospital - Chapter 347A

To the County Auditor and Board of Supervisors of the above-named County, in the State of Iowa: At a lawful meeting of the above-named Board of Hospital Trustees, on the date indicated, the budget for fiscal year stated above was adopted as summarized on attached sheet 676 1 of 2. In addition, tax levies were voted on all taxable property of this County.

**Board President’s Signature of Certification**

**Board Secretary’s Signature of Certification**

---

**COUNTY AUDITOR’S CERTIFICATION**

- The prescribed Notice of Public Hearing and Proposed Budget (Form 672) was lawfully published, with said publication being evidenced by verified and filed proof of publication.
- The budget hearing notice was published not less than 10 days, nor more than 20 days, prior to the budget hearing.
- Correct valuation amounts were used to calculate the budget.
- Adopted property taxes in Column I do not exceed published amounts and do not exceed statutory maximums.
- Adopted expenditure amounts shown in Column C of the Adopted Budget Summary do not exceed published amounts.
- The correct hospital type is checked above.

__________________________
County Auditor’s Signature of Certification
Resources and Requirements

Budgets balance your resources with your requirements. The software forces those two numbers to be equal in each fund.
Resources

Beginning Balances
Net Other Receipts
Transfers In
+ Property Taxes
Total Resources
Requirements

Ending Balances
Expenditures
+ Transfers Out
Total Requirements
<table>
<thead>
<tr>
<th>BEGINNING FUND BALANCE, TRANSFERS IN and RECEIPTS</th>
<th>Line</th>
<th>FYE June 30, 2018</th>
<th>FYE June 30, 2019</th>
<th>FYE June 30, 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1. GENERAL FUND UNRESTRICTED (RESOURCES) - SHEET 1 of 2</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>BEGINNING FUND BALANCE:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beginning Fund Balance (Column F)</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes here):</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating Income</td>
<td>2</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Inpatient</td>
<td>3</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Outpatient</td>
<td>4</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Long Term Care</td>
<td>5</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td>6</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Subtotal Operating Income</strong></td>
<td>7</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Deductions from Receipts</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contractuals</td>
<td>27</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charity</td>
<td>28</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bed debt</td>
<td>29</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td>30</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Deductions from Receipts</strong></td>
<td>31</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Subtotal NET Other Receipts (Column G)</strong></td>
<td>32</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TRANSFERS IN (Itemize):</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>FICA</td>
<td>33</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>IPERS</td>
<td>34</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Emergency</td>
<td>35</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ambulance</td>
<td>36</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unemployment Comp</td>
<td>37</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tort Liability</td>
<td>38</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted Funds</td>
<td>39</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Board Designated</td>
<td>40</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Subtotal Transfers In (Column H)</strong></td>
<td>42</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>PROPERTY TAXES LEVIED (Column I)</strong></td>
<td>43</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(Includes Credits Against Levied Taxes)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL RESOURCES</strong></td>
<td>44</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
1. GENERAL FUND UNRESTRICTED (EXPENDITURES) - SHEET 2 of 2

<table>
<thead>
<tr>
<th>Expenditures</th>
<th>Line</th>
<th>A (FYE)</th>
<th>B (FYE)</th>
<th>C (FYE)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employee Benefits</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Professional Fees</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Supplies</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Subtotal Expenditures</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**TRANSFERS OUT (Itemize):**

<table>
<thead>
<tr>
<th>Transfers Out Itemize</th>
<th>(A) FYE</th>
<th>(B) FYE</th>
<th>(C) FYE</th>
<th>(D) FYE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Restricted Fund</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**ENDING FUND BALANCE:**

<table>
<thead>
<tr>
<th>Ending Fund Balance</th>
<th>(A) FYE</th>
<th>(B) FYE</th>
<th>(C) FYE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Ending Fund</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* Columns A and B for prior years
2. **FICA FUND** (Federal Pension Payroll Tax - Employer’s Share, if levied separately). To be transferred to fund(s) where salaries are paid.

**BEGINNING FUND BALANCE:**

<table>
<thead>
<tr>
<th>Line</th>
<th>June 30, 2018</th>
<th>June 30, 2019</th>
<th>June 30, 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

**OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):**

<table>
<thead>
<tr>
<th>Line</th>
<th>June 30, 2018</th>
<th>June 30, 2019</th>
<th>June 30, 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

**EXPENDITURES (Itemize):**

<table>
<thead>
<tr>
<th>Line</th>
<th>June 30, 2018</th>
<th>June 30, 2019</th>
<th>June 30, 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>17</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>18</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>20</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>21</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>22</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>23</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>24</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>25</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>26</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>27</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**TRANSFERS IN (Itemize):**

<table>
<thead>
<tr>
<th>Line</th>
<th>June 30, 2018</th>
<th>June 30, 2019</th>
<th>June 30, 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>11</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>13</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>14</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>15</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>16</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**ENDING FUND BALANCE:**

<table>
<thead>
<tr>
<th>Line</th>
<th>June 30, 2018</th>
<th>June 30, 2019</th>
<th>June 30, 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>17</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>18</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>20</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>21</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>22</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>23</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>24</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>25</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>26</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

3. **IPERS FUND** (State Pension Payroll Tax - Employer’s Share, if levied separately). To be transferred to fund(s) where salaries are paid.

**BEGINNING FUND BALANCE:**

<table>
<thead>
<tr>
<th>Line</th>
<th>June 30, 2018</th>
<th>June 30, 2019</th>
<th>June 30, 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

**OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):**

<table>
<thead>
<tr>
<th>Line</th>
<th>June 30, 2018</th>
<th>June 30, 2019</th>
<th>June 30, 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

**EXPENDITURES (Itemize):**

<table>
<thead>
<tr>
<th>Line</th>
<th>June 30, 2018</th>
<th>June 30, 2019</th>
<th>June 30, 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>17</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>18</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>20</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>21</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>22</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>23</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>24</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>25</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>26</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**TRANSFERS IN (Itemize):**

<table>
<thead>
<tr>
<th>Line</th>
<th>June 30, 2018</th>
<th>June 30, 2019</th>
<th>June 30, 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>11</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>13</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>14</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>15</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>16</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>17</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>18</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>20</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>21</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>22</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>23</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>24</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>25</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>26</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**ENDING FUND BALANCE:**

<table>
<thead>
<tr>
<th>Line</th>
<th>June 30, 2018</th>
<th>June 30, 2019</th>
<th>June 30, 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>17</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>18</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>20</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>21</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>22</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>23</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>24</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>25</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>26</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>27</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**TOTAL REQUIREMENTS**

<table>
<thead>
<tr>
<th>Line</th>
<th>June 30, 2018</th>
<th>June 30, 2019</th>
<th>June 30, 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>27</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>28</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>29</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>30</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>31</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>32</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>33</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### 4. EMERGENCY FUND (Must apply to the State Appeal Board). To be transferred to General Fund.

#### BEGINNING FUND BALANCE:

<table>
<thead>
<tr>
<th>Line</th>
<th>June 30, 2018</th>
<th>June 30, 2019</th>
<th>June 30, 2020</th>
<th>EXPENDITURES (Itemize):</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):**

| Delinquent Property Taxes | 2 |               |               |                         |
| Mobile Home Taxes        | 3 |               |               |                         |
| Utility Tax Replacement Excise Taxes | 4 |               |               |                         |
| Military Service/Mobile Home Replacement | 5 |               |               |                         |
| Commercial Industrial Replacement | 6 |               |               |                         |
| Other (Itemize):         | 7 |               |               |                         |

**Subtotal Other Receipts (Column G):**

| 10 |               |               |               |                           |

#### TRANSFERS IN (Itemize):

| 11 |               |               |               |                         |
| 12 |               |               |               |                         |

**PROPERTY TAXES LEVIED (Column I):**

| Includes Credits Against Levied Taxes | 15 |               |               |                           |

**TOTAL RESOURCES:**

| 16 |               |               |               |                         |

### ENDING FUND BALANCE:

<table>
<thead>
<tr>
<th>Line</th>
<th>June 30, 2018</th>
<th>June 30, 2019</th>
<th>June 30, 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>30</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### 5. AMBULANCE FUND

#### BEGINNING FUND BALANCE:

<table>
<thead>
<tr>
<th>Line</th>
<th>June 30, 2018</th>
<th>June 30, 2019</th>
<th>June 30, 2020</th>
<th>EXPENDITURES (Itemize):</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):**

| Delinquent Property Taxes | 2 |               |               |                         |
| Mobile Home Taxes        | 3 |               |               |                         |
| Utility Tax Replacement Excise Taxes | 4 |               |               |                         |
| Military Service/Mobile Home Replacement | 5 |               |               |                         |
| Commercial Industrial Replacement | 6 |               |               |                         |
| Other (Itemize):         | 7 |               |               |                         |

**Subtotal Other Receipts (Column G):**

| 10 |               |               |               |                           |

#### TRANSFERS IN (Itemize):

| 11 |               |               |               |                         |
| 12 |               |               |               |                         |

**PROPERTY TAXES LEVIED (Column I):**

| Includes Credits Against Levied Taxes | 15 |               |               |                           |

**TOTAL RESOURCES:**

| 16 |               |               |               |                         |

### ENDING FUND BALANCE:

<table>
<thead>
<tr>
<th>Line</th>
<th>June 30, 2018</th>
<th>June 30, 2019</th>
<th>June 30, 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>30</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### 6. UNEMPLOYMENT FUND

#### BEGINNING FUND BALANCE:

<table>
<thead>
<tr>
<th>Description</th>
<th>(A) FYE</th>
<th>(B) FYE</th>
<th>(C) FYE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning Fund Balance (Column F)</td>
<td>1</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

#### OTHER RECEIPTS (DO NOT Include Credits Against Levied Taxes Here):

<table>
<thead>
<tr>
<th>Description</th>
<th>(A) FYE</th>
<th>(B) FYE</th>
<th>(C) FYE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Delinquent Property Taxes</td>
<td>2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mobile Home Taxes</td>
<td>3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Utility Tax Replacement Excise Taxes</td>
<td>4</td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>Military Service/Mobile Home Replacement</td>
<td>5</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Commercial/Industrial Replacement</td>
<td>6</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other (Itemize)</td>
<td>7</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Subtotal Other Receipts (Column G) 10 0 0

#### TRANSFERS IN (Itemize):

<table>
<thead>
<tr>
<th>(A) FYE</th>
<th>(B) FYE</th>
<th>(C) FYE</th>
</tr>
</thead>
<tbody>
<tr>
<td>11</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Subtotal Transfers In (Column H) 14 0 0

#### PROPERTY TAXES LEVIED (Column I)

<table>
<thead>
<tr>
<th>(A) FYE</th>
<th>(B) FYE</th>
<th>(C) FYE</th>
</tr>
</thead>
<tbody>
<tr>
<td>15</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

#### TOTAL RESOURCES

16 0 0

#### EXPENDITURES (Itemize):

<table>
<thead>
<tr>
<th>(A) FYE</th>
<th>(B) FYE</th>
<th>(C) FYE</th>
</tr>
</thead>
<tbody>
<tr>
<td>17</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Subtotal Expenditures (Column C) 22 0 0

#### TRANSFERS OUT (Itemize):

<table>
<thead>
<tr>
<th>(A) FYE</th>
<th>(B) FYE</th>
<th>(C) FYE</th>
</tr>
</thead>
<tbody>
<tr>
<td>23</td>
<td></td>
<td></td>
</tr>
<tr>
<td>25</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Subtotal Transfers Out (Column D) 26 0 0

#### ENDING FUND BALANCE:

<table>
<thead>
<tr>
<th>(A) FYE</th>
<th>(B) FYE</th>
<th>(C) FYE</th>
</tr>
</thead>
<tbody>
<tr>
<td>30</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total Ending Fund Balance (Column E) 32 0 0

#### TOTAL REQUIREMENTS

33 0 0

* Columns A and B for prior years
### 7. Debt Service Fund

#### Beginning Fund Balance:

<table>
<thead>
<tr>
<th>Item</th>
<th>June 30, 2019</th>
<th>June 30, 2019</th>
<th>June 30, 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Delinquent Property Taxes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mobile Home Taxes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Utility Tax Replacement Excise Taxes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Military Service/Mobile Home Replacement</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Commercial Industrial Replacement</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other (Itemize)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Subtotal Other Receipts (Column G)</strong></td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Transfers In (Itemize):</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Subtotal Transfers In (Column H)</strong></td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Property Taxes Levied (Column I)</strong> (Includes Credits Against Levied Taxes)</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Resources</strong></td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

#### Expenditures (Itemize):

<table>
<thead>
<tr>
<th>Item</th>
<th>June 30, 2018</th>
<th>June 30, 2019</th>
<th>June 30, 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Delinquent Property Taxes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mobile Home Taxes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Utility Tax Replacement Excise Taxes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Military Service/Mobile Home Replacement</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Commercial Industrial Replacement</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other (Itemize)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Subtotal Expenditures (Column G)</strong></td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Transfers Out (Itemize):</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Subtotal Transfers Out (Column J)</strong></td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

#### Ending Fund Balance:

<table>
<thead>
<tr>
<th>Item</th>
<th>June 30, 2018</th>
<th>June 30, 2019</th>
<th>June 30, 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total Requirements</strong></td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

*Columns A and B for prior years*

### 8. Tort Liability/Insurance Fund

#### Beginning Fund Balance:

<table>
<thead>
<tr>
<th>Item</th>
<th>June 30, 2018</th>
<th>June 30, 2019</th>
<th>June 30, 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Delinquent Property Taxes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mobile Home Taxes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Utility Tax Replacement Excise Taxes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Military Service/Mobile Home Replacement</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Commercial Industrial Replacement</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other (Itemize)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Subtotal Other Receipts (Column G)</strong></td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Transfers In (Itemize):</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Subtotal Transfers In (Column H)</strong></td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Property Taxes Levied (Column I)</strong> (Includes Credits Against Levied Taxes)</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

#### Expenditures (Itemize):

<table>
<thead>
<tr>
<th>Item</th>
<th>June 30, 2018</th>
<th>June 30, 2019</th>
<th>June 30, 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Delinquent Property Taxes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mobile Home Taxes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Utility Tax Replacement Excise Taxes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Military Service/Mobile Home Replacement</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Commercial Industrial Replacement</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other (Itemize)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Subtotal Expenditures (Column G)</strong></td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Transfers Out (Itemize):</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Subtotal Transfers Out (Column J)</strong></td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

#### Ending Fund Balance:

<table>
<thead>
<tr>
<th>Item</th>
<th>June 30, 2018</th>
<th>June 30, 2019</th>
<th>June 30, 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total Requirements</strong></td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>
## 5. Restricted Fund

<table>
<thead>
<tr>
<th>BEGINNING FUND BALANCE:</th>
<th>EXPENDITURES (Itemize):</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Beginning Fund Balance (Column F)</strong></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td><strong>OTHER RECEIPTS (DO NOT include Credits Against Levied Taxes Here):</strong></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td></td>
</tr>
<tr>
<td><strong>Subtotal Other Receipts (Column G)</strong></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td><strong>TRANSFERS IN (Itemize):</strong></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td></td>
</tr>
<tr>
<td><strong>Subtotal Transfers In (Column H)</strong></td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>0</td>
</tr>
<tr>
<td><strong>TOTAL RESOURCES</strong></td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>ENDING FUND BALANCE:</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total Ending Fund Balance (Column E)</strong></td>
</tr>
<tr>
<td>29</td>
</tr>
</tbody>
</table>

## 10. Board Designated Fund

<table>
<thead>
<tr>
<th>BEGINNING FUND BALANCE:</th>
<th>EXPENDITURES (Itemize):</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Beginning Fund Balance (Column F)</strong></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td><strong>OTHER RECEIPTS (DO NOT include Credits Against Levied Taxes Here):</strong></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td></td>
</tr>
<tr>
<td><strong>Subtotal Other Receipts (Column G)</strong></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td><strong>TRANSFERS IN (Itemize):</strong></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td></td>
</tr>
<tr>
<td><strong>Subtotal Transfers In (Column H)</strong></td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>0</td>
</tr>
<tr>
<td><strong>TOTAL RESOURCES</strong></td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>ENDING FUND BALANCE:</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total Ending Fund Balance (Column E)</strong></td>
</tr>
<tr>
<td>29</td>
</tr>
</tbody>
</table>
**ERROR MESSAGE LISTINGS**

**Budget Authority:** Adair County Memorial Hospital

**Co. Number:** 1

**NOTE:** ALL ERROR MESSAGES MUST BE CORRECTED BEFORE THE BUDGET CAN BE PROPOSED.

*** IGNORE THE "#" SIGN ***

**FORM 676 - HOSPITAL TYPE-LEVY RATES/DOLLARS ERRORS:**

Please indicate the Hospital Type on the DATAENTRY sheet.

<table>
<thead>
<tr>
<th>#</th>
</tr>
</thead>
<tbody>
<tr>
<td>#</td>
</tr>
<tr>
<td>#</td>
</tr>
<tr>
<td>#</td>
</tr>
<tr>
<td>#</td>
</tr>
<tr>
<td>#</td>
</tr>
<tr>
<td>#</td>
</tr>
<tr>
<td>#</td>
</tr>
<tr>
<td>#</td>
</tr>
</tbody>
</table>

**OTHER**

- Hospital General Fund Budget not completed.
- Hearing TIME is missing on the DATAENTRY form
- Hearing DATE is missing on the DATAENTRY form
- Hearing LOCATION is missing on the DATAENTRY form
Ready to Propose Budget
Propose Budget

Budget Name: Adair County Memorial Hospital County Hospital Budget 2017

Once a budget is proposed:

- Changes cannot be made without returning to "Draft" status.
- Should valuations change, you will receive an email notification. You must return the budget to DRAFT status, make corrections, and redo the process.

The budget will be available on the Internet once proposed. Anyone using the Internet, including media outlets, will have access to the budget document.

An automated email with two PDF attachments will be sent. The first contains the publication page for distribution to newspapers. The second file contains the entire budget.

The email sender name is NoReply-DeptOFMgmt@iowa.gov. Make sure this email address is added to your "Safe Sender List". See FAQ for instructions.

[Propose]  [Cancel]
Once a budget is proposed:

- Changes cannot be made without returning to "Draft" status.
- Should valuations change, you will receive an email notification. You must return the budget to DRAFT status, make corrections, and redo the process.

The budget will be available on the Internet once proposed. Anyone using the Internet, including media outlets, will have access to the budget document.

An automated email with two PDF attachments will be sent. The first contains the publication page for distribution to newspapers. The second file contains the entire budget.

The email sender name is NoReply-DeptOFMgmt@iowa.gov. Make sure this email address is added to your "Safe Senders" list.

---

Message from webpage

You are about to PROPOSE the budget. Click OK to continue and a copy of the proposed budget will be emailed to you. You may then email this budget to the newspaper(s) for publishing.

OK Cancel
The Adair County Memorial Hospital County Hospital Budget 2017 is PROPOSED and ready for placement in the newspaper.
Public Hearing Notice

- Notice of public hearing published in one newspaper within the county or, if none there published, a newspaper of general circulation.
- Must be published not less than 10 nor more than 20 days before the hearing.
Public Hearing

Budgeted expenditures and tax levies for each fund may be reduced as a result of the public hearing, but neither may be increased without another publication and another hearing as required by law.
Ready to Adopt the Budget

<table>
<thead>
<tr>
<th>Proposed Budget</th>
<th>Budget Name</th>
<th>Proposed</th>
<th>Hearing</th>
<th>Adopt</th>
</tr>
</thead>
<tbody>
<tr>
<td>+ Adair County Memorial Hospital County Hospital Budget 2017</td>
<td>Return To Draft</td>
<td>01/08/16</td>
<td>03/15/16</td>
<td>Adopt</td>
</tr>
</tbody>
</table>
Enter the date the Hearing Notice was published.

Enter the date the budget was adopted by the Board.
Adopt Budget

Budget Name: Adair County Memorial Hospital County Hospital Budget 2017

Once a budget is adopted:

- Changes cannot be made without returning to "Draft" status.
- Should valuations change, you will receive an email notification. You must return the budget to DRAFT status, make corrections, and redo the process.

The email sender name is NoReply-DeptOFMgmt@iowa.gov. Make sure this email address is added to your "Safe Sender List". See FAQ for instructions.

Enter the date the Adair County Memorial Hospital County Hospital Budget 2017 budget Hearing Notice was Published/Posted

03/05/2016 (mm/dd/yyyy)

Enter the date the Adair County Memorial Hospital County Hospital Budget 2017 budget was adopted

03/15/2016 x (mm/dd/yyyy) Save Cancel
<table>
<thead>
<tr>
<th>Budget Name</th>
<th>Proposed</th>
<th>Hearing</th>
<th>Adopt</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adair County Memorial Hospital County Hospital Budget 2017 Return To Draft</td>
<td>01/08/16</td>
<td>03/15/16</td>
<td>03/15/16</td>
</tr>
</tbody>
</table>
File with County Auditor

You must file with the County Auditor paper copies of Form 676, paper copies of the supplemental detail (Form 672-A Attachments 1-11), paper copies of the Long Term Debt Schedule (Form 703) if applicable, and proof of publication on or before March 15.
Budget Protest

Covered by *Code of Iowa* Chapter 24
Budget Amendments

If during the year, expenditures are expected to exceed the amounts for any fund in column C of the adopted budget, the budget must be amended, using form 653A Miscellaneous, in accordance with Iowa Code Section 24.9.
Budget Amendment

The amendment must be effective before any of the expenditure amounts are exceeded. Budget amendments require the same notice and hearing procedures as required for the adoption of the original budget. Budget amendments are subject to protest. An amendment of a budget after May 31, which is properly protested but without adequate time for hearing and decision on the protest by June 30, is void.
Budget Amendment Form

County Hospital Board Resource Page

- Budget Archive
- Submit Budget
- View Valuation Reports

FORMS

- Miscellaneous Budget Amendment Form 653A
NOTICE OF PUBLIC HEARING -- AMENDMENT OF CURRENT BUDGET

The (Board) of (Municipality) of _____________ County, Iowa will meet at: ________________, on _______________ 20____, at __________ m. for the purpose of amending the current _______________ (Municipality) budget for the fiscal year ending June 30, 20____, by increasing expenditures in the following funds:

_________________________ Fund from $________________ to $________________.

_________________________ Fund from $________________ to $________________.

_________________________ Fund from $________________ to $________________.

Reasons for increases:__________________________________________________________

The increase in expenditures set out above will be met from increased receipts and/or cash balances not budgeted or considered in the current budget.

There will be no increase in taxes to be paid in the fiscal year ending June 30, 20____. Any residents or taxpayers will be heard for or against the proposed amendment at the time and place specified above. A detailed statement of: additional receipts (other than taxes), cash balances on hand at the close of the preceding fiscal year, and proposed disbursements, both past and anticipated, will be available at the hearing.

__________________________________________
(Clerk, Secretary)

INSTRUCTIONS

The above form of notice may be reset to include one or more funds and must be lawfully published not less than 10 nor more than 20 days before the hearing. After the hearing the Board shall adopt the amendment as finally determined and their action shall be made a matter of record. For detailed information, see chapter 24, Code of Iowa.
Budget Finalization by DOM

- Once budgets for a levy authority are certified locally, DOM finalizes and sends tax certification forms
  - Budgets completed online are sent by email
From: NoReply-DeptOfMgmt@iowa.gov
To: Johnson, Carrie [IDOM]
Cc: 
Subject: Adair County Memorial Hospital County Hospital Budget 2017 Tax Certification - [DEV Environment]

BudgetAdair_County_Memorial_Hospital_County_Hospital_Budget_2017_CERT.pdf (7 KB)

Adair County Memorial Hospital County Hospital Budget 2017 Tax Certification - [DEV Environment]
### LOCAL BUDGET DIVISION - IOWA DEPARTMENT OF MANAGEMENT

<table>
<thead>
<tr>
<th>FUND</th>
<th>RATE</th>
<th>UTILITY TAX AND PROP TAXES</th>
<th>PROPERTY TAXES</th>
</tr>
</thead>
<tbody>
<tr>
<td>GENERAL</td>
<td>0.27</td>
<td>145,416</td>
<td>136,171</td>
</tr>
<tr>
<td>FICA</td>
<td>0.64057</td>
<td>345,000</td>
<td>323,062</td>
</tr>
<tr>
<td>IPERS</td>
<td>0.86338</td>
<td>465,000</td>
<td>435,433</td>
</tr>
<tr>
<td>EMERGENCY</td>
<td>0</td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>AMBULANCE</td>
<td>0.27</td>
<td>145,416</td>
<td>136,171</td>
</tr>
<tr>
<td>UNEMPLOYMENT COMP</td>
<td>0</td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>DEBT SERVICE</td>
<td>0</td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>TORT LIABILITY/INS.</td>
<td>0.93765</td>
<td>505,000</td>
<td>472,890</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>2.9816</td>
<td>1,605,832</td>
<td>1,503,727</td>
</tr>
</tbody>
</table>

**TAXABLE VALUATION:**

- WITH GAS & ELEC: 538,578,733
- W/O GAS & ELEC: 504,335,527

**DEBT SERVICE VALUATION:**

- WITH GAS & ELEC: 685,422,174
- W/O GAS & ELEC: 651,178,968

PLEASE REVIEW THESE TAX LEVY RATES AND DOLLAR AMOUNTS AND REPORT SUSPECTED ERRORS IMMEDIATELY. IF YOU HAVE QUESTIONS, PLEASE CONTACT YOUR COUNTY AUDITOR OR CARRIE JOHNSON AT (515) 281-5598.
Commercial and Industrial Replacement

To see an estimation of the revenue received in prior years, use the tool on the DOM web site https://dom.iowa.gov/tax-history-counties

**Tax History & C/I Replacement Payments**

*Property Taxes by Type of Taxing Authority*

This document provides State of Iowa Property Taxes by Type of Taxing Authority and covers Assessment Years 1975 to 2017 for Taxes Payable in FY1976-1977 through FY2018-2019.

*Property Taxes by Class of Property*


*Commercial & Industrial Replacement Payments*

These documents present estimated yearly totals of commercial and industrial replacement revenues due to local government by individual tax rate. Estimated totals are provided for FY 2014-2015 through FY 2018-2019.
Commercial & Industrial Replacement Payments

These documents present estimated yearly totals of commercial and industrial replacement revenues due to local government by individual tax rate. Estimated totals are provided for FY 2014-2015 through FY 2018-2019.

<table>
<thead>
<tr>
<th>ATTACHMENT</th>
<th>SIZE</th>
</tr>
</thead>
<tbody>
<tr>
<td>la_backfill_lookup_2019.xlsx</td>
<td>53.49 MB</td>
</tr>
<tr>
<td>comm_ind_by_authority_2019.xlsx</td>
<td>29.04 MB</td>
</tr>
</tbody>
</table>
ADAIR COUNTY MEMORIAL HOSPIT ESTIMATED COMMERCIAL & INDUSTRIAL BACKFILL ALLOCATIONS

01L001

<table>
<thead>
<tr>
<th>LEVY TYPE</th>
<th>LEVY RATE</th>
<th>AMOUNT OF BACKFILL</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 GENERAL</td>
<td>$0.27000</td>
<td>$5,221</td>
</tr>
<tr>
<td>2 FICA</td>
<td>$0.64057</td>
<td>$12,387</td>
</tr>
<tr>
<td>3 IPERS</td>
<td>$0.86338</td>
<td>$16,695</td>
</tr>
<tr>
<td>4 EMERGENCY</td>
<td>$0.00000</td>
<td>$0</td>
</tr>
<tr>
<td>5 AMBULANCE</td>
<td>$0.27000</td>
<td>$5,221</td>
</tr>
<tr>
<td>6 UNEMPLOYMENT</td>
<td>$0.00000</td>
<td>$0</td>
</tr>
<tr>
<td>7 DEBT SERVICE</td>
<td>$0.00000</td>
<td>$0</td>
</tr>
<tr>
<td>8 TORT LIABILITY</td>
<td>$0.93765</td>
<td>$18,131</td>
</tr>
</tbody>
</table>

TOTAL RATE $2.98160 $57,654

* The totals presented are ESTIMATED YEARLY TOTALS of commercial and industrial replacement revenues due to local governments.
** Two payments will be made to each levy authority; each payment will be half of the total due. Any corrections needed will be made with the second payment.
Commercial and Industrial Replacement - Valuation Reports

County Hospital Board Resource Page

- Budget Archive
- Submit Budget
- View Valuation Reports
## C&I Replacement-Valuation Reports

### Local Government Property Valuation System

<table>
<thead>
<tr>
<th>County</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>01 - ADAIR COUNTY</td>
<td>Filed</td>
</tr>
<tr>
<td>02 - ADAMS COUNTY</td>
<td>Filed</td>
</tr>
<tr>
<td>03 - ALLAMAKEE COUNTY</td>
<td>Filed</td>
</tr>
<tr>
<td>04 - APPANOISE COUNTY</td>
<td>Filed</td>
</tr>
<tr>
<td>05 - AUDUBON COUNTY</td>
<td>Filed</td>
</tr>
<tr>
<td>06 - BENTON COUNTY</td>
<td>Filed</td>
</tr>
<tr>
<td>07 - BLACK HAWK COUNTY</td>
<td>Filed</td>
</tr>
<tr>
<td>08 - BOONE COUNTY</td>
<td>Filed</td>
</tr>
<tr>
<td>09 - BREMER COUNTY</td>
<td>Filed</td>
</tr>
<tr>
<td>10 - BUCHANAN COUNTY</td>
<td>Filed</td>
</tr>
<tr>
<td>11 - BUENA VISTA COUNTY</td>
<td>Filed</td>
</tr>
<tr>
<td>12 - BUTLER COUNTY</td>
<td>Filed</td>
</tr>
<tr>
<td>28 - DELAWARE COUNTY</td>
<td>Not Filed</td>
</tr>
<tr>
<td>34 - FLOYD COUNTY</td>
<td>Not Filed</td>
</tr>
<tr>
<td>39 - GUTHRIE COUNTY</td>
<td>Not Filed</td>
</tr>
<tr>
<td>43 - HARRISON COUNTY</td>
<td>Not Filed</td>
</tr>
<tr>
<td>49 - JACKSON COUNTY</td>
<td>Not Filed</td>
</tr>
<tr>
<td>61 - MADISON COUNTY</td>
<td>Not Filed</td>
</tr>
<tr>
<td>65 - MILLS COUNTY</td>
<td>Not Filed</td>
</tr>
<tr>
<td>67 - MONONA COUNTY</td>
<td>Not Filed</td>
</tr>
<tr>
<td>70 - MUSCATINE COUNTY</td>
<td>Not Filed</td>
</tr>
<tr>
<td>77 - POLK COUNTY</td>
<td>Not Filed</td>
</tr>
<tr>
<td>92 - WASHINGTON COUNTY</td>
<td>Not Filed</td>
</tr>
</tbody>
</table>

Total records found: 11
# C& I Replacement - Valuation Reports

<table>
<thead>
<tr>
<th>Name</th>
<th>Actions</th>
</tr>
</thead>
<tbody>
<tr>
<td>100% Valuations by Class by Levy Authority</td>
<td></td>
</tr>
<tr>
<td>100% Valuations By Individual Levy Authority</td>
<td></td>
</tr>
<tr>
<td>Tax District Summary</td>
<td></td>
</tr>
<tr>
<td>Taxable Valuations by Class by Levy Authority</td>
<td></td>
</tr>
<tr>
<td>Taxable Valuations By Individual Levy Authority</td>
<td></td>
</tr>
</tbody>
</table>
## 100% Valuations by Class by Levy Authority Parameters

Provide values for parameter(s) required for executing the query.

<table>
<thead>
<tr>
<th>Parameter</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Year</td>
<td>2018</td>
</tr>
<tr>
<td>LA Type</td>
<td>County Hospital</td>
</tr>
<tr>
<td>Formatted LA Code</td>
<td>ADAIR COUNTY MEMORIAL HOSPITAL</td>
</tr>
</tbody>
</table>
### Iowa Department of Management - Local Government Property Valuation System

**January 1, 2018 100% Valuations - All Property**

**For FY2019/2020 Tax Levies**

By Class of Property, By County Hospital - **ADAIR COUNTY MEMORIAL HOSPITAL (01L001)**

<table>
<thead>
<tr>
<th>Valuation Type</th>
<th>Residential</th>
<th>Ag Land</th>
<th>Ag Buildings</th>
<th>Commercial</th>
<th>Industrial</th>
<th>Multiresidential</th>
<th>Reserved</th>
<th>Railroads</th>
<th>Utilities W/O Gas &amp; Electric</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non-TIF</td>
<td>261,240,435</td>
<td>516,031,313</td>
<td>7,940,755</td>
<td>39,270,801</td>
<td>58,793,884</td>
<td>7,073,357</td>
<td>0</td>
<td>2,198,202</td>
<td>15,084,634</td>
</tr>
<tr>
<td>TIF</td>
<td>9,867,660</td>
<td>61,406</td>
<td>0</td>
<td>22,230,629</td>
<td>485,723,186</td>
<td>4,783,457</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>TOTALS</strong></td>
<td>271,108,095</td>
<td>516,092,719</td>
<td>7,940,755</td>
<td>61,501,493</td>
<td>167,517,070</td>
<td>11,856,814</td>
<td>0</td>
<td>2,198,202</td>
<td>15,084,634</td>
</tr>
</tbody>
</table>

### Iowa Department of Management - Local Government Property Valuation System

**January 1, 2018 Taxable Valuations - All Property**

**For FY2019/2020 Tax Levies**

By Class of Property, By County Hospital - **ADAIR COUNTY MEMORIAL HOSPITAL (01L001)**

<table>
<thead>
<tr>
<th>Valuation Type</th>
<th>Residential</th>
<th>Ag Land</th>
<th>Ag Buildings</th>
<th>Commercial</th>
<th>Industrial</th>
<th>Multiresidential</th>
<th>Reserved</th>
<th>Railroads</th>
<th>Utilities W/O Gas &amp; Electric</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non-TIF</td>
<td>144,441,670</td>
<td>289,633,839</td>
<td>4,457,329</td>
<td><strong>33,120,691</strong></td>
<td><strong>42,042,145</strong></td>
<td>4,109,168</td>
<td>0</td>
<td>1,978,382</td>
<td>15,084,634</td>
</tr>
<tr>
<td>TIF</td>
<td>9,867,660</td>
<td>61,406</td>
<td>0</td>
<td>22,230,629</td>
<td>108,723,186</td>
<td>4,783,457</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>TOTALS</strong></td>
<td>154,309,330</td>
<td>289,695,245</td>
<td>4,457,329</td>
<td>55,351,383</td>
<td>150,765,331</td>
<td>8,892,625</td>
<td>0</td>
<td>1,978,382</td>
<td>15,084,634</td>
</tr>
</tbody>
</table>
Calculation of Backfill Estimate

100% C&I – Taxable C&I \times \text{Estimated Tax Rate} \quad 1,000

Example:

98,064,655 - 75,162,836 \times 0.27 \quad 1,000

$6,183
Calculation of Backfill Estimate

- **PLEASE NOTE - C&I PAYMENT TO BE CAPPED**: SF 295 capped the amount to be replaced to local governments in FY18 and thereafter at the amount *actually received* by local governments in FY17. So therefore, if the amount of loss in FY20 is greater statewide than what was paid out statewide in FY17, the Iowa Department of Revenue will prorate the statewide payment to local governments.

- Using the example above, if you estimated your replacement claim at $6,183 but the statewide payment can only be 90% of the loss, the replacement claim you actually receive will be reduced by 10%, so $5,565.
### 1. GENERAL FUND UNRESTRICTED (RESOURCES) - SHEET 1 of 2

#### BEGINNING FUND BALANCE:

<table>
<thead>
<tr>
<th>Description</th>
<th>Column A</th>
<th>Column B</th>
<th>Column C</th>
<th>Column D</th>
</tr>
</thead>
<tbody>
<tr>
<td>operating income</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Inpatient income</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>outpatient income</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Long Term Care</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other income</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### OTHER RECEIPTS (DO NOT INCLUDE CREDITS AGAINST LEVIED TAXES HERE):

<table>
<thead>
<tr>
<th>Description</th>
<th>Column E</th>
<th>Column F</th>
</tr>
</thead>
<tbody>
<tr>
<td>delinquent property taxes</td>
<td>19</td>
<td></td>
</tr>
<tr>
<td>mobile home taxes</td>
<td>20</td>
<td></td>
</tr>
<tr>
<td>utility tax replacement excise taxes</td>
<td>21</td>
<td></td>
</tr>
<tr>
<td>military service/moble home replacement</td>
<td>22</td>
<td></td>
</tr>
<tr>
<td>commercial industrial replacement</td>
<td>23</td>
<td></td>
</tr>
</tbody>
</table>

#### OTHER RECEIPTS CONTINUED:

<table>
<thead>
<tr>
<th>Description</th>
<th>Column G</th>
<th>Column H</th>
</tr>
</thead>
<tbody>
<tr>
<td>total other receipts</td>
<td>26</td>
<td></td>
</tr>
</tbody>
</table>
Budget Data

- Most hospitals levied at their General Fund levy limit (all but 4) in FY19
- If levying at General Fund levy limit, most also levied FICA and/or IPERS (all but 1) in FY19
- 25 levied for Ambulance in FY19
- 25 levied for Tort Liability in FY19
- Average FY19 total rate (not including revenue hospitals or Broadlawns) - 2.02131
- Total property tax dollars levied in FY19 - 120,940,348
Questions:
Carrie Johnson
Iowa Department of Management
515-281-5598
carrie.johnson@iowa.gov