

CITY FINANCE COMMITTEE[545]

Adopted and Filed

Rulemaking related to the operations of city finance committee

The City Finance Committee hereby rescinds Chapter 1, “Operations of City Finance Committee,” Iowa Administrative Code, and adopts a new Chapter 1 with the same title.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in Iowa Code chapter 17A and sections 384.13 through 384.15 and 384.16 through 384.22.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code sections 384.13 through 384.15 and 384.16 through 384.22.

Purpose and Summary

This provides basic information about the Committee to facilitate taxpayer interactions with the Committee.

Public Comment and Changes to Rulemaking

Notice of Intended Action for this rulemaking was published in the Iowa Administrative Bulletin on November 12, 2025, as **ARC 9683C**. A public hearing was held on the following date(s):

- December 2, 2025
- December 5, 2025

No one attended the public hearings. No public comments were received. No changes from the Notice have been made.

Adoption of Rulemaking

This rulemaking was adopted by the Committee on December 17, 2025.

Fiscal Impact

This rulemaking has no fiscal impact to the State of Iowa.

Jobs Impact

After analysis and review of this rulemaking, no impact on jobs has been found.

Waivers

Any person who believes that the application of the discretionary provisions of this rulemaking would result in hardship or injustice to that person may petition the Department of Management for a waiver of the discretionary provisions, if any.

Review by Administrative Rules Review Committee

The Administrative Rules Review Committee, a bipartisan legislative committee which oversees rulemaking by executive branch agencies, may, on its own motion or on written request by any individual or group, review this rulemaking at its [regular monthly meeting](#) or at a special meeting. The Committee’s meetings are open to the public, and interested persons may be heard as provided in Iowa Code section 17A.8(6).

Effective Date

This rulemaking will become effective on July 29, 2026.

The following rulemaking action is adopted:

ITEM 1. Rescind 545—Chapter 1 and adopt the following **new** chapter in lieu thereof:

CHAPTER 1
OPERATIONS OF CITY FINANCE COMMITTEE

545—1.1(384) Purpose. To ensure that the proceedings of the city finance committee are conducted in an orderly manner and also to provide that the public is kept informed of actions taken by the city finance committee, the committee adopts the following rules.

545—1.2(384) Definitions. The following definitions apply to the rules of the city finance committee.

“Committee’s mailing address” is Department of Management, 1007 East Grand Avenue, G13, Des Moines, Iowa 50319.

“Department” means the department of management.

“Director” means the director of the department.

“Fund” means a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, obligations, or limitations.

“Fund transfer resolution” means a resolution of the city council that is to be passed to allow for transfers between funds. A fund transfer resolution is to be completed for all transfers between funds and will include a clear statement of reason or purpose for the transfer, the name of the fund from which the transfer is originating, the name of the fund into which the transfer is to be received, and the dollar amount to be transferred. For transfers of utility surpluses outlined in 545—subrule 2.4(5), the calculation proving the surplus will also be shown in the resolution. Intrafund transfers do not need a fund transfer resolution. Multiple transfers between funds may be approved in one resolution, so long as each transfer’s purpose, originating fund or subfund, and receiving fund or subfund, and the amount of transferred dollars are separately identified. Fund transfer resolutions may also be included in budget or budget amendment adoption resolutions, so long as each transfer’s purpose, originating fund or subfund and receiving fund or subfund, and the amount of transferred dollars are separately identified.

“Intrafund transfer” means a transfer between accounts or subfunds within a fund.

“Program” means any one of the following nine major functions of public service that the city finance committee directs a city to use in defining the city’s program structure:

1. Public safety;
2. Public works;
3. Health and social services;
4. Culture and recreation;
5. Community and economic development;
6. General government;
7. Debt service;
8. Capital projects;
9. Business-type activities.

“Transfers between funds” means the transfer of amounts from one fund to another fund.

545—1.3(384) Membership. The selection, appointment and approval of members to the city finance committee are made as provided for in Iowa Code section 384.13. Names of designees will be given to the committee chairperson in writing by July 1 of each year, or promptly, if changed.

545—1.4(384) Organization and administration. The officers of the city finance committee will consist of a chairperson, a vice chairperson and a secretary.

1.4(1) Chairperson. The chairperson will be elected yearly to preside over the proceedings of the city finance committee. Upon a vacancy on the city finance committee, the chairperson will notify the director that a vacancy exists.

1.4(2) Vice chairperson. The vice chairperson serves in absence of the chairperson and can be assigned such other duties as the committee determines. The vice chairperson is elected yearly.

1.4(3) Secretary. The department will designate a secretary to serve as the support staff for the committee. The secretary is responsible for providing timely notice of meetings, publishing a meeting agenda in accordance with the Iowa Code, and keeping minutes of meetings.

545—1.5(384) Compensation. Committee members are to be compensated as provided by law.

545—1.6(384) Meeting. A meeting of the committee is to be held at the call of the director, the request of a majority of committee members, or upon an appeal of the director's decision. All meetings will be open to the public with the exception of any closed sessions of such meetings conducted in accordance with Iowa Code chapter 21.

545—1.7(384) Office location. All submissions to or requests of the committee should be made to the committee at the committee's mailing address during normal working hours.

545—1.8(384) Quorum and majority vote. A quorum consists of five members of the committee. All actions of the committee for promulgating rules as provided for by law need a minimum of five votes. All other actions of the committee can be approved by a simple majority vote of the members present at a meeting.

545—1.9(384) Order of business. The meetings of the city finance committee are to be presided over by the chairperson or the vice chairperson. Unless otherwise stipulated in these rules, Robert's Rules of Order are to be followed in conducting the business of the committee.

These rules are intended to implement Iowa Code sections 384.13 through 384.22.

[Filed 5/22/26, effective 7/29/26]

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EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 6/24/26.