

CITY FINANCE COMMITTEE[545]

Adopted and Filed

Rulemaking related to budget forms

The City Finance Committee hereby rescinds Chapter 3, “Budget Forms,” Iowa Administrative Code, and adopts a new Chapter 3 with the same title.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in Iowa Code chapters 384 and 388.

State or Federal Law Implemented

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

Purpose and Summary

This chapter complies with the Iowa Code mandate of Iowa Code section 384.16 to have rules in place to prescribe forms used for city budgets.

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 9685C**. 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 3 and adopt the following **new** chapter in lieu thereof:

CHAPTER 3
BUDGET FORMS

545—3.1(384) Budget forms. The city finance committee may propose to the director forms to be used for public notice of estimates and for certifying the original budget or budget amendments.

This rule is intended to implement Iowa Code sections 384.13 through 384.22.

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

[Published 6/24/26]

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