

Regulatory Analysis

Notice of Intended Action to be published: 545—Chapter 3
“Budget Forms”

Iowa Code section(s) or chapter(s) authorizing rulemaking: 384 and 388
State or federal law(s) implemented by the rulemaking: Iowa Code sections 384.13 through 384.15 and 384.16 through 384.22

Public Hearing

A public hearing at which persons may present their views orally or in writing will be held as follows:

August 1, 2025
11 a.m.

Room G14
1007 East Grand Avenue
Des Moines, Iowa

Public Comment

Any interested person may submit written or oral comments concerning this Regulatory Analysis, which must be received by the Department of Management no later than 4:30 p.m. on the date of the public hearing. Comments should be directed to:

Brad Horn, General Counsel
Department of Management
1007 East Grand Avenue, Room G13
Des Moines, Iowa 50319
Phone: 515.414.6187
Email: brad.horn@dom.iowa.gov

Purpose and Summary

This proposed 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.

Analysis of Impact

1. Persons affected by the proposed rulemaking:

• **Classes of persons that will bear the costs of the proposed rulemaking:**

There are no classes of person who bear costs of this proposed rulemaking. This rulemaking provides clarity on who authorizes and creates forms used for city budgeting.

• **Classes of persons that will benefit from the proposed rulemaking:**

Taxpayers broadly benefit from this proposed rulemaking. Forms simplify basic tasks and assist in normalization of data through use of forms.

2. Impact of the proposed rulemaking, economic or otherwise, including the nature and amount of all the different kinds of costs that would be incurred:

• **Quantitative description of impact:**

The Department does not envision a quantitative change as a result of this proposed update to the chapter.

• **Qualitative description of impact:**

The chapter is only proposed to be updated to avoid unnecessary verbiage in the rule in conformance with Executive Order 10.

3. **Costs to the State:**

- **Implementation and enforcement costs borne by the agency or any other agency:**

There are no implementation or enforcement costs.

- **Anticipated effect on State revenues:**

There is no impact on State revenues caused by this proposed chapter.

4. **Comparison of the costs and benefits of the proposed rulemaking to the costs and benefits of inaction:**

Inaction is not permissible because Executive Order 10 mandates that agencies readdress existing rules. This proposed chapter is required by statute, and the proposed chapter has no cost to implement.

5. **Determination whether less costly methods or less intrusive methods exist for achieving the purpose of the proposed rulemaking:**

No less costly methods or less intrusive methods exist to achieve this purpose. This proposed chapter is required by statute, and it is the least restrictive chapter available to meet the statutory need.

6. **Alternative methods considered by the agency:**

- **Description of any alternative methods that were seriously considered by the agency:**

No alternative methods are available.

- **Reasons why alternative methods were rejected in favor of the proposed rulemaking:**

No alternative methods are available.

Small Business Impact

If the rulemaking will have a substantial impact on small business, include a discussion of whether it would be feasible and practicable to do any of the following to reduce the impact of the rulemaking on small business:

- Establish less stringent compliance or reporting requirements in the rulemaking for small business.

- Establish less stringent schedules or deadlines in the rulemaking for compliance or reporting requirements for small business.

- Consolidate or simplify the rulemaking's compliance or reporting requirements for small business.

- Establish performance standards to replace design or operational standards in the rulemaking for small business.

- Exempt small business from any or all requirements of the rulemaking.

If legal and feasible, how does the rulemaking use a method discussed above to reduce the substantial impact on small business?

The proposed repromulgation of this chapter should have no impact on small business other than the benefit of the efficiencies of standardized forms.

Text of Proposed Rulemaking

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 384.15 and 384.16 through 384.22.