

CITY FINANCE COMMITTEE[545]

Rules transferred from agency number 230 to 545 under the “umbrella” of Management Department[541]
pursuant to 1986 Iowa Acts, chapter 1245, section 118.

CHAPTER 1

OPERATIONS OF CITY FINANCE COMMITTEE

- | | |
|----------|---------------------------------|
| 1.1(384) | Purpose |
| 1.2(384) | Definitions |
| 1.3(384) | Membership |
| 1.4(384) | Organization and administration |
| 1.5(384) | Compensation |
| 1.6(384) | Meeting |
| 1.7(384) | Office location |
| 1.8(384) | Quorum and majority vote |
| 1.9(384) | Order of business |

CHAPTER 2

BUDGET AMENDMENTS AND FUND TRANSFERS

- | | |
|--------------|---------------------------------------|
| 2.1(384,388) | Appropriation of unanticipated amount |
| 2.2(384,388) | Transfers between programs |
| 2.3(384,388) | Transfers within programs |
| 2.4(384,388) | Fund transfers |

CHAPTER 3

BUDGET FORMS

- | | |
|----------|--------------|
| 3.1(384) | Budget forms |
|----------|--------------|

CHAPTER 4

EMPLOYEE BENEFITS

- | | |
|----------|---|
| 4.1(384) | Definition |
| 4.2(384) | Mandatory procedures |
| 4.3(384) | Optional procedures |
| 4.4(384) | Budgeting—other than general fund and road use tax fund |

CHAPTER 5

LAW ENFORCEMENT OFFICER TRAINING REIMBURSEMENT

- | | |
|----------|--------------------------|
| 5.1(384) | Eligible reimbursement |
| 5.2(384) | Reimbursable costs |
| 5.3(384) | Filing of claims |
| 5.4(384) | Documentation |
| 5.5(384) | Reimbursement percentage |
| 5.6(384) | Payment |
| 5.7(384) | Officer rehired |
| 5.8(384) | Decision appealed |

CHAPTER 6

TAX RATE SUSPENSION APPEAL

- | | |
|---------|-------------------|
| 6.1(24) | Decision appealed |
|---------|-------------------|

CHAPTER 7

AGENCY PROCEDURE FOR RULE MAKING

(Uniform Rules)

- | | |
|-----------|---|
| 7.5(17A) | Public participation |
| 7.6(17A) | Regulatory analysis |
| 7.10(17A) | Exemptions from public rule-making procedures |
| 7.11(17A) | Concise statement of reasons |

CHAPTER 8
PUBLIC RECORDS AND
FAIR INFORMATION PRACTICES
(Uniform Rules)

8.1(17A,22)	Definitions
8.3(17A,22)	Requests for access to records
8.9(17A,22)	Disclosures without the consent of the subject
8.10(17A,22)	Routine use
8.11(17A,22)	Consensual disclosure of confidential records
8.12(17A,22)	Release to subject
8.13(17A,22)	Availability of records
8.14(17A,22)	Personally identifiable information
8.15(17A,22)	Data processing systems
8.16(17A,22)	Other records
8.17(17A,22)	Applicability

CHAPTER 1
OPERATIONS OF CITY FINANCE COMMITTEE

[Prior to 11/30/88, see City Finance Committee[230] Ch 1]

Chapter rescission date pursuant to Iowa Code section 17A.7: 7/29/31

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.

[ARC 0389D, IAB 6/24/26, effective 7/29/26]

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.

[ARC 0389D, IAB 6/24/26, effective 7/29/26]

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.

[ARC 0389D, IAB 6/24/26, effective 7/29/26]

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.

[ARC 0389D, IAB 6/24/26, effective 7/29/26]

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

[ARC 0389D, IAB 6/24/26, effective 7/29/26]

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.

[ARC 0389D, IAB 6/24/26, effective 7/29/26]

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.

[ARC 0389D, IAB 6/24/26, effective 7/29/26]

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.

[ARC 0389D, IAB 6/24/26, effective 7/29/26]

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.

[ARC 0389D, IAB 6/24/26, effective 7/29/26]

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

[Filed 11/4/74]

[Filed 11/3/88, Notice 5/4/88—published 11/30/88, effective 1/4/89]

[Filed 4/24/91, Notice 11/14/90—published 5/15/91, effective 6/19/91]

[Filed ARC 0389D (Notice ARC 9683C, IAB 11/12/25), IAB 6/24/26, effective 7/29/26]

CHAPTER 2
BUDGET AMENDMENTS AND FUND TRANSFERS

[Prior to 11/30/88, see City Finance Committee[230] Ch 2]

Chapter rescission date pursuant to Iowa Code section 17A.7: 7/29/31

PREAMBLE

Consistent with home rule legislation, the city finance committee encourages as much flexibility as possible in the municipal budget administration. At the same time, it is the responsibility of the city finance committee to impose those procedures and processes necessary to ensure adequate notice to citizens of proposed and adopted changes in the local budget and to provide an opportunity for citizen involvement in the reallocation process.

[ARC 0390D, IAB 6/24/26, effective 7/29/26]

545—2.1(384,388) Appropriation of unanticipated amount. Budget amendments to the adopted city budget to permit the appropriation and expenditure of unencumbered and unanticipated balances or amounts anticipated to be available from sources other than property taxes but which have not been appropriated in the adopted budget will be prepared as provided in Iowa Code section 384.16 and are subject to protest as provided in Iowa Code section 384.19.

All adopted budget amendments to appropriate and expend unanticipated amounts are to be certified to the auditor of the county or counties where the city is located and to the director.

[ARC 0390D, IAB 6/24/26, effective 7/29/26]

545—2.2(384,388) Transfers between programs. Except as specifically provided elsewhere in these rules, all appropriation transfers between programs are budget amendments and will be prepared as provided in Iowa Code section 384.16 and subject to protest as provided in Iowa Code section 384.19.

All adopted budget amendments to permit the transfer of adopted budget appropriations between programs are to be certified to the auditor of the county or counties where the city is located and to the director.

[ARC 0390D, IAB 6/24/26, effective 7/29/26]

545—2.3(384,388) Transfers within programs. Transfers within programs are not budget amendments within the meaning of Iowa Code section 384.18. It is the responsibility of the governing body of each city to provide its own written rules for transfers within programs.

[ARC 0390D, IAB 6/24/26, effective 7/29/26]

545—2.4(384,388) Fund transfers.

2.4(1) General provisions. All transfers of moneys between funds found in the city budget forms will be approved by a fund transfer resolution. Transfers between funds in one program are types of amendments that are not subject to preparation and adoption as provided in Iowa Code section 384.16 and are not subject to protest as provided in Iowa Code section 384.19, but such transfers will comply with the state laws regarding the funds and the following subrules.

2.4(2) Debt service fund. Except where specifically not allowed under state law, moneys may be transferred from any other city fund to the debt service fund to meet outstanding principal and interest. Such transfers are to be authorized by the original budget or a budget amendment that has been adopted as provided in Iowa Code section 384.16 and subject to protest as provided in Iowa Code section 384.19.

2.4(3) Capital improvements reserve fund. Except where specifically not allowed under state law, moneys may be transferred from any city fund to the capital improvements reserve fund for purposes specified in Iowa Code section 384.7. Such transfers are to be authorized by the original budget or a budget amendment adopted as provided in Iowa Code section 384.16 and subject to protest as provided in Iowa Code section 384.19.

2.4(4) City utility fund and city enterprise fund. Any governing body of a city utility, combined utility system, city enterprise, or combined city enterprise that has a surplus in its fund may transfer such

surpluses to any other city fund, except the emergency fund, by resolution of the appropriate governing body. For the purposes of this subrule:

a. A surplus may exist only after all required transfers have been made to any restricted accounts in accordance with the terms and provisions of any revenue bonds or loan agreements relating to the utility or enterprise fund.

b. A “surplus” is defined as the cash balance in the operating account or the unrestricted net position calculated in accordance with GAAP, after adding back the net pension and other post-employment benefits liabilities and the related deferred inflows of resources and deducting the related deferred outflows of resources, in excess of:

(1) The amount of the expenses of disbursements for operating and maintaining the utility or enterprise for the preceding three months, and

(2) The amount necessary to make all required transfers to restricted accounts for the succeeding three months.

[ARC 0390D, IAB 6/24/26, effective 7/29/26]

These rules are intended to implement Iowa Code chapters 384 and 388.

[Filed 11/4/74]

[Amendment filed 10/10/75, Notice 8/25/75—published 10/20/75, effective 11/24/75]

[Filed emergency 12/23/83 after Notice of 10/26/83—published 1/18/84, effective 12/23/83]

[Filed 11/3/88, Notice 5/4/88—published 11/30/88, effective 1/4/89]

[Filed emergency 10/2/02—published 10/30/02, effective 1/1/03]

[Filed ARC 2811C (Notice ARC 2687C, IAB 8/31/16), IAB 11/9/16, effective 12/14/16]

[Filed ARC 4334C (Notice ARC 4234C, IAB 1/16/19), IAB 3/13/19, effective 4/17/19]

[Filed ARC 0390D (Notice ARC 9684C, IAB 11/12/25), IAB 6/24/26, effective 7/29/26]

CHAPTER 3
BUDGET FORMS

[Prior to 11/30/88, see City Finance Committee[230] Ch 3]

Chapter rescission date pursuant to Iowa Code section 17A.7: 7/29/31

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.

[ARC 0391D, IAB 6/24/26, effective 7/29/26]

[Filed 11/4/74]

[Filed 11/3/88, Notice 5/4/88—published 11/30/88, effective 1/4/89]

[Filed ARC 0391D (Notice ARC 9685C, IAB 11/12/25), IAB 6/24/26, effective 7/29/26]

CHAPTER 4
EMPLOYEE BENEFITS

[Prior to 11/30/88, see City Finance Committee[230] Ch 4]

Chapter rescission date pursuant to Iowa Code section 17A.7: 7/29/31

545—4.1(384) Definition. Employee benefits are defined as and limited to the following:

1. Employer's share of Federal Insurance Contribution Act (FICA).
2. Employer's share of Iowa Public Employees' Retirement System (IPERS).
3. Employer's share of police and fire retirement systems.
4. Employer's share of medical payments under Iowa Code chapters 410 and 411.
5. Retiree hospital/medical/prescription benefits pursuant to Iowa Code section 364.25.
6. Workers' compensation costs or insurance premiums.
7. Unemployment benefits.
8. Employer's share of employee benefit plan costs for employees and their dependents, which would include only:
 - Hospital/medical/prescription benefits;
 - Dental benefits;
 - Disability insurance benefits;
 - Life insurance benefits;
 - Long-term insurance benefits;
 - Vision benefits.
9. Deferred compensation programs for city managers, fire chiefs, and police chiefs who do not participate in either IPERS or the Municipal Fire and Police Retirement System of Iowa (MFPRSI).
10. Employee wellness programs that are a part of, or are included with, a hospital/medical/prescription benefit program or a health and fitness program for employees that is adopted by city council motion, resolution, ordinance or included in a document approved by the city council.
11. Employee assistance program providing free counseling for employees and their dependents.
12. Occupational Safety and Health Administration (OSHA)-required tests (e.g., pulmonary and heart tests).
13. Regularly scheduled, city-required, postemployment physicals for employees, police reserves and volunteer firefighters.

[ARC 0392D, IAB 6/24/26, effective 7/29/26]

545—4.2(384) Mandatory procedures. These employee benefits will be budgeted in the city general fund up to the tax rate limit of that fund with the excess being budgeted in the trust and agency fund for those employees being paid from the city general fund:

1. Employer's share of FICA under Iowa Code section 97C.10.
2. Employer's share of IPERS under Iowa Code section 97B.9.

[ARC 0392D, IAB 6/24/26, effective 7/29/26]

545—4.3(384) Optional procedures. These employee benefits may be budgeted in either the city general or city trust and agency fund for those employees being paid from the city general fund.

1. Employer's share of police and fire pension and retirement systems under Iowa Code chapters 410 and 411.
2. Employer's share of medical payments under Iowa Code sections 410.18 and 411.15.
3. Retiree hospital/medical/prescription benefits pursuant to Iowa Code section 364.25.
4. Workers' compensation costs or insurance premiums.
5. Unemployment benefits.
6. Employer's share of employee benefit plan costs for employees and their dependents, which would include only:
 - Hospital/medical/prescription benefits;
 - Dental benefits;

- Disability insurance benefits;
- Life insurance benefits;
- Long-term care insurance benefits;
- Vision benefits.

7. Deferred compensation programs for city managers, fire chiefs, and police chiefs who do not participate in either IPERS or MFPRSI.

8. Employee wellness programs that are a part of, or are included with, a hospital/medical/prescription benefit program or a health and fitness program for employees that is adopted by city council motion, resolution, ordinance or included in a document approved by the city council.

9. Employee assistance program providing free counseling for employees and their dependents.

10. OSHA-required tests (e.g., pulmonary and heart tests).

11. Regularly scheduled, city-required postemployment physicals for employees, police reserves and volunteer firefighters.

[ARC 0392D, IAB 6/24/26, effective 7/29/26]

545—4.4(384) Budgeting—other than general fund and road use tax fund. The revenues and appropriations for employee benefits for those employees being paid from any fund other than the city general fund and the road use tax fund are to be budgeted in and paid from the fund from which the employee is being paid.

[ARC 0392D, IAB 6/24/26, effective 7/29/26]

These rules are intended to implement Iowa Code section 384.15.

[Filed emergency 4/20/78—published 5/17/78, effective 4/20/78]

[Filed 9/15/78, Notice 6/14/78—published 10/4/78, effective 11/8/78]¹

[Filed 1/18/79, Notice 12/13/78—published 2/7/79, effective 3/14/79]

[Filed 11/3/88, Notice 5/4/88—published 11/30/88, effective 1/4/89]

[Filed 10/25/06, Notice 8/16/06—published 11/22/06, effective 12/27/06]

[Filed ARC 0392D (Notice ARC 9686C, IAB 11/12/25), IAB 6/24/26, effective 7/29/26]

¹ Effective date of 11/8/78 delayed 70 days by the Administrative Rules Review Committee. Delay suspended by ARRC, 11/14/78

CHAPTER 5
LAW ENFORCEMENT OFFICER TRAINING REIMBURSEMENT

Chapter rescission date pursuant to Iowa Code section 17A.7: 7/29/31

545—5.1(384) Eligible reimbursement. Cities and counties are eligible for reimbursement of law enforcement officer training costs for law enforcement officers who have resigned. Training costs for officers fired, retired, or disabled will not be eligible for reimbursement.

[ARC 0393D, IAB 6/24/26, effective 7/29/26]

545—5.2(384) Reimbursable costs. Costs eligible for reimbursement include all necessary and actual training costs not otherwise recovered to comply with Iowa Code chapter 80B. To the extent funding is available, costs incurred for approved advanced law enforcement training are also eligible for reimbursement. Advanced law enforcement training costs are to be approved by the local governing body and deemed legitimate, necessary, and proper by the director.

Reimbursable training costs include mileage, food, lodging, tuition, compensation of the officer in training, and the compensation of a replacement officer while the officer is in training. Mileage, food, and lodging costs are reimbursable at the rates normally reimbursed by the claimant to other employees for work-related travel. Compensation of the officer in training and the replacement officer(s) includes wages and employer-paid payroll taxes, insurance, and pension contributions. However, the reimbursable compensation of the replacement officer(s) will not exceed the reimbursable compensation of the officer in training.

Other costs eligible for reimbursement include those necessitated by the training facility, such as training uniforms, supplies, or equipment that was paid for by the claimant and not returned to or used by the claimant after training.

[ARC 0393D, IAB 6/24/26, effective 7/29/26]

545—5.3(384) Filing of claims. Claims for reimbursement are to be filed on forms prescribed by the director and obtainable from the department.

Claims for payment are to be filed with the department at the committee's mailing address. Claims need to be filed within 90 days after the officer has resigned. If a reasonable cause can be shown, the due date may be waived. Claims filed after May 15 of any fiscal year will be considered for reimbursement in the following fiscal year. No more than one claim may be submitted for each reimbursable expense.

Claims are to be signed by the mayor or chairperson of the board of supervisors and attested by the city clerk or county auditor.

[ARC 0393D, IAB 6/24/26, effective 7/29/26]

545—5.4(384) Documentation. Claims for reimbursement of law enforcement officer training costs are to be accompanied by proper documentation. Such documentation may include copies of invoices, canceled checks, salary and benefits schedules and any other supporting documents deemed necessary by the city finance committee.

[ARC 0393D, IAB 6/24/26, effective 7/29/26]

545—5.5(384) Reimbursement percentage. The amount of reimbursement is to be based on the length of service of the resigned officer after completion of law enforcement training as provided by statute.

[ARC 0393D, IAB 6/24/26, effective 7/29/26]

545—5.6(384) Payment. Funds available for reimbursement will first be applied to approved claims for minimum law enforcement officer training as set forth in Iowa Code chapter 80B. If the proceeds of the fund are insufficient to reimburse the total amount of the approved claims made during the year, the reimbursements will be prorated. Any remaining funds will be applied to approved claims for advanced law enforcement training on a pro rata basis.

[ARC 0393D, IAB 6/24/26, effective 7/29/26]

545—5.7(384) Officer rehired. In the event a resigned officer is rehired by the city or county within one year from the date of resignation, the total costs reimbursed to the city or county for law enforcement training of that officer will be refunded to the law enforcement officer training reimbursement funds. The reimbursement for training costs will be refunded within 90 days of the date of rehire and will be accompanied by a letter of explanation.

[ARC 0393D, IAB 6/24/26, effective 7/29/26]

545—5.8(384) Decision appealed. A city or county may appeal a reimbursement decision by the director to the city finance committee. The appeal is to be submitted in writing within 60 days from the date of notification of a decision from the director. Appeals are to be filed with the committee at the committee's mailing address.

[ARC 0393D, IAB 6/24/26, effective 7/29/26]

These rules are intended to implement Iowa Code section 384.15.

[Filed 11/3/88, Notice 5/4/88—published 11/30/88, effective 1/4/89]

[Filed ARC 0393D (Notice ARC 9688C, IAB 11/12/25), IAB 6/24/26, effective 7/29/26]

CHAPTER 6
TAX RATE SUSPENSION APPEAL
[Prior to 11/30/88, see City Finance Committee[230] Ch 5]

Chapter rescission date pursuant to Iowa Code section 17A.7: 7/29/31

545—6.1(24) Decision appealed. A city may appeal a tax rate suspension decision by the director of the department to the city finance committee. The appeal is to be submitted in writing no later than February 1 to the committee at the committee's mailing address.

This rule is intended to implement Iowa Code section 24.48.

[ARC 0394D, IAB 6/24/26, effective 7/29/26]

[Filed 9/15/78, Notice 6/14/78—published 10/4/78, effective 11/8/78]

[Filed 11/3/88, Notice 5/4/88—published 11/30/88, effective 1/4/89]

[Filed 4/30/99, Notice 3/24/99—published 5/19/99, effective 7/1/99]

[Filed ARC 0394D (Notice ARC 9687C, IAB 11/12/25), IAB 6/24/26, effective 7/29/26]

CHAPTER 7
AGENCY PROCEDURE FOR RULE MAKING

Chapter rescission date pursuant to Iowa Code section 17A.7: 1/1/28

The city finance committee incorporates the agency procedure for rule making segment of the Uniform Administrative Rules which is printed in the first volume of the Iowa Administrative Code, with the following amendments.

545—7.5(17A) Public participation.

7.5(1) *Written comments.* In lieu of the words “(identify office and address)”, insert “City Finance Committee, Room 12, State Capitol, Des Moines, Iowa 50319”.

7.5(5) *Accessibility.* In lieu of the words “(designate office and telephone number)”, insert “the city finance committee at (515)281-3705”.

545—7.6(17A) Regulatory analysis.

7.6(2) *Mailing list.* In lieu of the words “(designate office)”, insert “City Finance Committee, Room 12, State Capitol, Des Moines, Iowa 50319”.

545—7.10(17A) Exemptions from public rule-making procedures.

7.10(2) *Categories exempt.* In lieu of the words “(List here narrowly drawn classes of rules where such an exemption is justified and a brief statement of the reasons for exempting each of them)”, insert the following:

“a. Rules which are mandated by federal law or regulation in any situation where the department has no option but to adopt specified rules or where federal funding is contingent upon the adoption of the rules;

“b. Rules which implement recent legislation when a statute provides for an effective date which does not allow for the usual notice and public participation requirements;

“c. Rules which confer a benefit or remove a restriction on the public or some segment of the public;

“d. Rules which are necessary because of imminent peril to the public health, safety or welfare; and

“e. Nonsubstantive rules intended to correct typographical errors, incorrect citations, or other errors in existing rules.”

545—7.11(17A) Concise statement of reasons.

7.11(1) *General.* In lieu of the words “(specify office and address)”, insert “City Finance Committee, Room 12, State Capitol, Des Moines, Iowa 50319”.

These rules are intended to implement Iowa Code chapter 17A as amended by 1998 Iowa Acts, chapter 1202, and Iowa Code section 25B.6.

[Filed 11/3/88, Notice 5/4/88—published 11/30/88, effective 1/4/89]

[Filed 4/30/99, Notice 3/24/99—published 5/19/99, effective 7/1/99]

CHAPTER 8
PUBLIC RECORDS AND
FAIR INFORMATION PRACTICES

Chapter rescission date pursuant to Iowa Code section 17A.7: 1/1/28

The city finance committee hereby adopts, with the following exceptions and amendments, rules of the Governor's Task Force on Uniform Rules of Agency Procedure relating to the public records and fair information practices which are printed in the first volume of the Iowa Administrative Code.

545—8.1(17A,22) Definitions. As used in this chapter:

“Agency.” In lieu of the words “(official or body issuing these rules)”, insert “city finance committee”. As used in these rules, unless the context otherwise requires, “Committee” means the city finance committee and “director” means the director of the department of management.

545—8.3(17A,22) Requests for access to records.

8.3(1) Location of record. In lieu of the words “(insert agency head)”, insert “City Finance Committee, Department of Management, State Capitol Building, Des Moines, Iowa 50319”, and in lieu of the words “(insert agency name and address)”, insert “city finance committee” at the above address.

8.3(2) Office hours. In lieu of the words “(insert customary office hours of at least thirty hours per week, insert hours specified in Iowa Code section 22.4)”, insert “8 a.m. to 4:30 p.m. daily, excluding Saturdays, Sundays, and legal holidays.”

8.3(7) Fees.

c. Supervisory fee. In lieu of the words “(specify time period)”, insert “thirty minutes”.

545—8.9(17A,22) Disclosures without the consent of the subject.

8.9(1) Open records are routinely disclosed without the consent of the subject.

8.9(2) To the extent allowed by law, disclosure of confidential records may occur without the consent of the subject. Following are instances where disclosure, if lawful, will generally occur without notice to the subject:

- a.* For a routine use as defined in rule 8.10(17A,22) or in any notice for a particular record system.
- b.* To a recipient who has provided the committee with advance written assurance that the record will be used solely as a statistical research or reporting record; provided, that, the record is transferred in a form that does not identify the subject.
- c.* To another government agency or to an instrumentality of any governmental jurisdiction within or under the control of the United States for a civil or criminal law enforcement activity if the activity is authorized by law, and if an authorized representative of such government agency or instrumentality has submitted a written request to the agency specifying the record desired and the law enforcement activity for which the record is sought.
- d.* To an individual pursuant to a showing of compelling circumstances affecting the health or safety of any individual if a notice of the disclosure is transmitted to the last known address of the subject.
- e.* To the legislative services agency under Iowa Code section 2A.3.
- f.* Disclosures in the course of employee disciplinary proceedings.
- g.* In response to a court order or subpoena.

545—8.10(17A,22) Routine use.

8.10(1) Defined. “Routine use” means the disclosure of a record without the consent of the subject or subjects, for a purpose which is compatible with the purpose for which the record was collected. It includes disclosures required to be made by statute other than the public records law, Iowa Code chapter 22.

8.10(2) To the extent allowed by law, the following uses are considered routine uses of all agency records:

- a.* Disclosure to those officers, employees, and members of the committee who have a need for the record in the performance of their duties. The custodian of the record may, upon request of any

officer or employee, or on the custodian's own initiative, determine what constitutes legitimate need to use confidential records.

b. Disclosure of information indicating an apparent violation of the law to appropriate law enforcement authorities for investigation and possible criminal prosecution, civil court action, or regulatory order.

c. Disclosure to the department of inspections and appeals for matters in which it is performing services or functions on behalf of the committee.

d. Transfers of information within the committee to other state agencies, or to local units of government as appropriate to administer the program for which the information is collected.

e. Information released to staff of federal and state entities for audit purposes or for purposes of determining whether the committee is operating a program lawfully.

f. Any disclosure specifically authorized by the statute under which the record was collected or maintained.

545—8.11(17A,22) Consensual disclosure of confidential records.

8.11(1) *Consent to disclosure by a subject individual.* To the extent permitted by law, the subject may consent in writing to committee disclosure of confidential records as provided in rule 8.7(17A,22).

8.11(2) *Complaints to public officials.* A letter from a subject of a confidential record to a public official which seeks the official's intervention on behalf of the subject in a matter that involves the agency may, to the extent permitted by law, be treated as an authorization to release sufficient information about the subject to the official to resolve the matter.

545—8.12(17A,22) Release to subject.

8.12(1) The subject of a confidential record may file a written request to review confidential records about that person as provided in rule 8.6(17A,22). However, the committee need not release the following records to the subject:

a. The identity of a person providing information to the committee need not be disclosed directly or indirectly to the subject of the information when the information is authorized to be held confidential pursuant to Iowa Code section 22.7(18) or other provisions of law.

b. Records need not be disclosed to the subject when they are the work product of an attorney or are otherwise privileged.

8.12(2) Reserved.

545—8.13(17A,22) Availability of records.

8.13(1) *General.* Committee records are open for public inspection and copying unless otherwise provided by rule or law.

8.13(2) *Confidential records.* The city finance committee maintains no records that are considered confidential or that are prohibited from public disclosure.

545—8.14(17A,22) Personally identifiable information. The city finance committee does not maintain any records that could be considered personally identifiable.

545—8.15(17A,22) Data processing systems. None of the data processing systems used by the agency permit the comparison of personally identifiable information in one record system with personally identifiable information in another record system.

545—8.16(17A,22) Other records. The committee maintains a variety of records which do not generally contain information pertaining to named individuals. The committee maintains the following records, not heretofore listed, which do not generally contain personally identifiable or confidential information: minutes from the committee meetings, law enforcement officer training reimbursements, special reports and studies, appeals from denied requests for permission to exceed statutory levy limits.

545—8.17(17A,22) Applicability. This chapter does not:

1. Require the committee to index or retrieve records which contain information about individuals by that person's name or other personal identifier.
2. Make available to the general public records which would otherwise not be available under the public records law, Iowa Code chapter 22.
3. Govern the maintenance or disclosure of, notification of or access to, records in the possession of the committee which are governed by the rules of another agency.
4. Apply to grantees, including local governments or subdivisions thereof, administering state-funded programs, unless otherwise provided by law or agreement.
5. Make available records compiled by the committee in reasonable anticipation of court litigation or formal administrative proceedings. The availability of such records to the general public or to any subject individual or party to such litigation or proceedings shall be governed by applicable legal and constitutional principles, statutes, rules of discovery, evidentiary privileges, and applicable rules of the committee.

These rules are intended to implement Iowa Code section 22.11.

[Filed emergency 8/19/88 after Notice 6/29/88—published 9/7/88, effective 8/19/88]

CHAPTER 9
LAW ENFORCEMENT OFFICER TRAINING REIMBURSEMENT
[Prior to 11/30/88, see City Finance Committee[230] Ch 6]
Rescinded **ARC 0393D**, IAB 6/24/26, effective 7/29/26

CHAPTER 10
TAX RATE SUSPENSION APPEAL
Rescinded **ARC 0394D**, IAB 6/24/26, effective 7/29/26