

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.

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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]

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[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]

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[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

Rescinded by 2026 Iowa Acts, Senate File 2463, section 4, effective July 1, 2026. See Uniform Rules on Agency Procedure at 7—Chapters 2500 through 2506 and any corresponding rules adopted by this agency.

CHAPTER 6

TAX RATE SUSPENSION APPEAL

[Prior to 11/30/88, see City Finance Committee[230] Ch 5]

Rescinded by 2026 Iowa Acts, Senate File 2463, section 4, effective July 1, 2026. See Uniform Rules on Agency Procedure at 7—Chapters 2500 through 2506 and any corresponding rules adopted by this agency.

CHAPTER 7

AGENCY PROCEDURE FOR RULE MAKING

Rescinded by 2026 Iowa Acts, Senate File 2463, section 4, effective July 1, 2026. See Uniform Rules on Agency Procedure at 7—Chapters 2500 through 2506 and any corresponding rules adopted by this agency.

CHAPTER 8
PUBLIC RECORDS AND
FAIR INFORMATION PRACTICES

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

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. Rescinded by 2026 Iowa Acts, Senate File 2463, section 4, effective July 1, 2026.

545—8.9(17A,22) Disclosures without the consent of the subject. Rescinded by 2026 Iowa Acts, Senate File 2463, section 4, effective July 1, 2026.

545—8.10(17A,22) Routine use. Rescinded by 2026 Iowa Acts, Senate File 2463, section 4, effective July 1, 2026.

545—8.11(17A,22) Consensual disclosure of confidential records. Rescinded by 2026 Iowa Acts, Senate File 2463, section 4, effective July 1, 2026.

545—8.12(17A,22) Release to subject. Rescinded by 2026 Iowa Acts, Senate File 2463, section 4, effective July 1, 2026.

545—8.13(17A,22) Availability of records. Rescinded by 2026 Iowa Acts, Senate File 2463, section 4, effective July 1, 2026.

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. Rescinded by 2026 Iowa Acts, Senate File 2463, section 4, effective July 1, 2026.

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]

[Content rescinded by 2026 Iowa Acts, Senate File 2463, section 4—editorially removed in IAC Supplement 7/8/26, effective 7/1/26]

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