

**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]