

Red Tape Review Rule Report (Due: September 1, 2025)

Department Name:	Dept of Management	Date:	5/2/2025	Total Rule Count:	17*
IAC #:	547	Chapter/ SubChapter/ Rule(s):	1 through 5*	Iowa Code Section Authorizing Rule:	333A.2, 331.426, 331.434, 331.435
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**** The count of 17 rules includes all rules in current chapter 547 chapter 1 through chapter 5. These rules are being combined into a single chapter.**

PLEASE NOTE, THE BOXES BELOW WILL EXPAND AS YOU TYPE

What is the intended benefit of the rule?

The rules are mandated by Code. The rules as amended provide the minimal guidance necessary for taxpayers to interact with the governmental body.

Is the benefit being achieved? Please provide evidence.

The rules are proposed for an entire restructuring to ensure there is minimal burden on the taxpayer.

What are the costs incurred by the public to comply with the rule?

Very minimal. The rules provide no additional burden on the taxpayers over and above that required by Code.

What are the costs to the agency or any other agency to implement/enforce the rule?

Nominal.

Do the costs justify the benefits achieved? Please explain.

Yes, the rules add no additional burden on the agency or taxpayer.

Are there less restrictive alternatives to accomplish the benefit? ☐ YES ☒ NO

If YES, please list alternative(s) and provide analysis of less restrictive alternatives from other states, if applicable. If NO, please explain.

The rules as proposed are the most minimal set of rules that could be used to convey the basic information about the governmental body and to identify basic information for the taxpayer.

Does this chapter/rule(s) contain language that is obsolete, outdated, inconsistent, redundant, or unnecessary language, including instances where rule language is duplicative of statutory language? [list chapter/rule number(s) that fall under any of the above categories]

PLEASE NOTE, THE BOXES BELOW WILL EXPAND AS YOU TYPE

Yes, the rule provisions had to be entirely rewritten to remove restrictive words identified in EO10 guidance, and many clauses were deemed not necessary based on the statutory text. Therefore, the rules were significantly changed. This draft proposes combining all of Chapters 1 through 5 into a single chapter.

RULES PROPOSED FOR REPEAL (list rule number[s]):

2.6, 3.1, 4.1, 4.2, 4.3, 4.4, 5.1, 5.2, 5.3, 5.4, 5.5

RULES PROPOSED FOR RE-PROMULGATION (list rule number[s] or include rule text if available):

CHAPTER 1

DEFINITIONS

[Prior to 5/4/88, see County Finance Committee [292] Ch 1]

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

~~547—1.1(333A) Applicability.~~ The following definitions shall be applicable to the rules of the county finance committee.

~~Committee.~~ The term “committee” refers to **GENERAL PROVISIONS**

547—1.1(333A) Definitions.

~~“Committee” means~~the county finance committee established in Iowa Code section ~~333A.2, 333A.2.~~

~~“County budget. The term “county budget” refers to”~~ means the budget adopted by the board of supervisors pursuant to Iowa Code chapter ~~331, 331.~~

~~“County official. Members”~~ means members of the committee referred to as “county official” ~~shall,” which may be either~~ a county officer designated in Iowa Code section ~~39.17, 39.17~~ or a member of the board of supervisors as designated in section ~~39.18, 39.18.~~

~~“Committee’s mailing address” is:~~ Iowa Department of Management, State Capitol, Des Moines, Iowa ~~50319.~~

These rules are intended to implement Iowa Code section ~~333A.2, 333A.2.~~

CHAPTER 2

ORGANIZATION AND ADMINISTRATION

[Prior to 5/4/88, see County Finance Committee [292] Ch 2]

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

547—1.2.4(333A) Description. Organization and Administration.

~~—1.2.4(1)—~~ Purpose. The purpose of the county finance committee is to administer the provisions of Iowa Code section ~~333A.2, 333A.2~~ and to make recommendations to the governor, the general assembly, and county officials concerning county budgets and finance.

~~—1.2.4(2)—~~ Membership. The selection, appointment, and approval of the county finance committee members are made as provided in Iowa Code section ~~333A.2. Upon a vacancy on the committee the chairperson shall notify either the governor or legislative council that a new appointment is required. 333A.2.~~

~~—2. 1.2(3)—~~ Officers. The officers of the committee shall consist of chairperson, and vice chairperson and secretary.

~~—2. 1.2(4)—~~ Subcommittees. The committee may establish temporary subcommittees to research and investigate items of business for the committee. ~~These rules shall govern the deliberations of the subcommittee where applicable. Subcommittee members shall be appointed by the chairperson in conformity to Robert’s Rules of Order. Subcommittee members need not be members of the committee. They shall be reimbursed for expenses in the same manner as committee members.~~

~~—1.2.4(5)—~~ Office location. The director of the office of management shall provide office space, staff assistance, and necessary supplies and equipment as provided by law. ~~The Office of Department of Management, State Capitol, Des Moines, Iowa 50319 shall be the official address of the committee.~~

547—~~2.21.3~~333A) Meetings.

~~—2.2(1)—~~**3(1)** *Organizational meeting.* The organizational meeting of the committee ~~shall~~will be held at the call of and at a place designated by the chairperson. The officers ~~shall be elected at such time to serve until their successors are elected.~~

~~— 1.3(2.2(2)—)~~ *Other meetings.* Meetings may be called by the chairperson of the committee or ~~by joint call of a majority of its members. One week's notice shall be given for such meetings and the notice shall designate the time and place of the meeting.~~

~~—2.2(1.3)—~~**(3)** *Conduct of meetings.* Meetings of the committee ~~shall~~will be conducted in accordance with Robert's Rules of Order insofar as not incompatible with the laws of the state of Iowa governing this committee or its own resolutions as to its conduct. ~~A quorum shall consist of five members of the committee. A minimum of five affirmative votes shall be required to adopt a motion except to adjourn. The secretary shall record the vote of each member of the committee indicating if the vote was an aye, no or abstention.~~

547—~~2.31.4~~333A) Secretary's duties.

~~—2.3(1)—~~ *Notice of meeting.* The secretary ~~shall give advance notice of time and place of each meeting. Such notice must be in accordance with section 28A.4. At least one week prior to the date of a meeting, the secretary shall prepare a tentative agenda for the next meeting of the committee and must distribute this tentative agenda to the persons listed on a mailing list approved by the committee. This agenda shall also list the date, time and place of meeting.~~

~~—2.3(2)—~~ **1.4(1)** *Notice of meeting.* Notice will be given of the time and place of each meeting by the committee's secretary.

1.4(2) *Meeting minutes.* ~~The secretary shall keep minutes~~Minutes will be kept of all proceedings of each meeting. ~~The by the committee's secretary,—and the minutes will constitute the official record of all committee actions of the committee. Following each meeting, the secretary shall duplicate the minutes and distribute them to the persons on the approved mailing list.~~

~~—2.3(3)—~~ *Secretary pro tem.* If the secretary is absent from a committee meeting, the chairperson shall appoint a member of the committee or its staff to act as secretary pro tem.

~~—2.3(4)—~~ **1.4(3)** *Mailing list.* The secretary shall provide to the committee members ~~a~~A current list of committee members including the members' addresses, telephone numbers and terms of office will be maintained by the Secretary.

547—~~2.41.5~~333A) Compensation.

~~—2.4(1)—~~ Committee members are to be compensated as provided in Iowa Code section ~~333A.3-~~333A.3.

~~—2.4(2)—~~ Reserved.

547—~~2.51.6~~333A) Adoption, amendment Studies and repeal Reports. At least five members of administrative rules.

~~—2.5(1)—~~The committee are needed to approve any guidelines, comments, recommendations and proposed legislation.

547—~~shall adopt, amend or repeal its administrative rules in~~ **1.7 (333A) County Budgets.** County budgets will be prepared in accordance with the provision of Iowa Code section 47A.4.331.424.

~~—2.5(2)—~~ Reserved.

547—~~2.61.8~~ (333A) Petition for adoption, amendment or repeal of a rule.

~~—2.6(1)—~~ Any interested person may petition the committee requesting the adoption, amendment, or repeal of a rule. Such petitions shall be in writing, filed with the committee at its official address. The petition for amendment, repeal, or adoption shall include in separate numbered paragraphs:

~~—a.~~ The name, address and telephone number of the person(s) requesting the adoption, amendment or repeal of a rule.

~~—b.~~ A statement of the proposed rule, amendment, or identification of the rule desired repealed; and

~~—c. A statement of why a rule is being proposed, an amendment to an existing rule desired, or a repeal of an existing rule felt necessary.~~

~~—2.6(2) Within 60 days of the date of receipt by the committee, the committee **Annual Financial Reports.** County annual financial reports will consider the merits of a petition for adoption, amendment, or repeal of a rule, and will either deny the petition in writing stating reasons for the denial or initiate rule-making proceedings prepared in accordance with Iowa Code chapter 17A.~~

These rules are intended to implement the provision of Iowa Code section 333A.2, 331.403.

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CHAPTER 3

STUDIES AND REPORTS

[Prior to 5/4/88, see County Finance Committee[292] Ch 3]

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

547—3.1(333A) Description.

~~—3.1(1) In an attempt to provide complete and accurate financial information of county government, all studies, reports and designed forms shall, where practicable, use the recommendations of the Governmental Accounting Standards Board; shall be applicable to every county in the state of Iowa; and shall be capable of producing data essential to the general public and the legislative and governing bodies of this state.~~

~~—3.1(2) Guidelines, comments, recommendations and proposed legislation issued by this committee shall have the approval of not less than five members of the committee.~~

[ARC 1372C, IAB 3/19/14, effective 4/23/14]

This rule is intended to implement Iowa Code section 333A.2, 333A.2.

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CHAPTER 4

COUNTY BUDGETS

[Prior to 5/4/88, see County Finance Committee[292] Ch 4]

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

547—4.1(331) Definitions.

~~—4.1(1) “Class of proposed expenditures” (also known as “functions”) means any one of the following major areas of county services:~~

~~—a. Public safety and legal services.~~

~~—b. Physical health and social services.~~

~~—c. Mental health, intellectual disabilities, and developmental disabilities.~~

~~—d. County environment and education.~~

~~—e. Roads and transportation.~~

~~—f. Governmental services to residents.~~

~~—g. Administration.~~

~~—h. Nonprogram services.~~

~~—i. Debt service.~~

~~—j. Capital projects.~~

~~—4.1(2) “Sources of revenue from other than property taxation” means any one of the following eight major sources of county revenues:~~

~~—a. Penalties and interest on taxes.~~

~~—b. Other county taxes.~~

~~—c. Intergovernmental revenues.~~

~~—d. Licenses and permits.~~

~~—e. Charges for service.~~

~~—f. Use of money and property.~~

~~—g. Fines, forfeits and defaults.~~

~~—h. Miscellaneous revenues.~~

[ARC 1372C, IAB 3/19/14, effective 4/23/14]

547—4.2(331) Budget summary.

~~— 4.2(1) — Fund type.~~ The summary of the proposed budget, as required by Iowa Code section 331.434, subsection 3, shall include for each major fund type:

- ~~— a. The amount required for each class of proposed expenditures, as defined in subrule 4.1(1).~~
- ~~— b. Property tax levies, estimated credits to taxpayers, and net current and delinquent property taxes.~~
- ~~— c. The amounts anticipated from sources of revenue from other than property taxation, as defined in subrule 4.1(2).~~
- ~~— d. Beginning and ending fund balances.~~
- ~~— e. Other financing sources and uses.~~
- ~~— f. Comparisons of the above amounts with similar amounts for each of the two preceding years.~~

~~— 4.2(2) — Required information in public notice.~~ If the county board of supervisors intends to certify additions to either of the basic property tax levies under the provisions of Iowa Code section 331.426, the public notice of hearing on the budget must include the additional information required by section 331.426, subsection 2. Such information shall be provided on forms prescribed by the county finance committee through the director of the department of management and must be published in all official newspapers of the county. The publication shall not appear on a page containing classified advertisements or other types of legal notices.

~~547 — 4.3(331) Budget supplemental details.~~

~~— 4.3(1) — Reporting forms.~~ The budget, as required by Iowa Code section 331.434, subsection 1, shall provide supplemental details for county revenues by fund and source, and supplemental details for county expenditures by fund and function. The county finance committee through the director of the department of management will prescribe the forms to be used for reporting supplemental details.

~~— 4.3(2) — Worksheets.~~ County budget worksheets shall also indicate the amount of proposed expenditures by department and object.

~~547 — 4.4(331) Budget amendments.~~ Any increase in the totals for any class of proposed expenditures, as defined in subrule 4.1(1), after the original budget has been finally adopted, shall require the preparation and adoption of a budget amendment in the same manner as the original budget, as provided in Iowa Code section 331.434. The county finance committee through the director of the department of management will prescribe the forms to be used for budget amendments.

These rules are intended to implement Iowa Code sections 331.426, 331.434 and 331.435.

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CHAPTER 5

ANNUAL FINANCIAL REPORTS

[Prior to 5/4/88, see County Finance Committee[292] Ch 5]

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

~~547 — 5.1(331) Responsibility.~~ The preparation of the reports and plans required under rules 547 — 5.2(331), 547 — 5.3(331), and 547 — 5.4(331) shall be the responsibility of the board of supervisors, appropriately assisted by other county officials and employees.

~~547 — 5.2(331) Report summary.~~ The summary of the annual financial report, as required by Iowa Code section 331.403, subsection 1, shall include for each major fund type:

- ~~— 1. The amounts of each class of expenditures, as defined in 547 — subrule 4.1(1).~~
- ~~— 2. Property tax levies, credits to taxpayers, and net current and delinquent property tax collections.~~
- ~~— 3. The amounts from sources of revenue other than property taxation, as defined in 547 — subrule 4.1(2).~~
- ~~— 4. Beginning and ending fund balances.~~
- ~~— 5. Other financing sources and uses.~~
- ~~— 6. Comparisons of the above amounts with budgeted amounts, as amended.~~

~~547 — 5.3(331) Report details.~~

~~— 5.3(1) — Report of results of operations.~~ The report of the results of operations, as required by Iowa Code section 331.403, subsection 1, shall provide details for county revenues by fund and source, and details for county expenditures by fund and function.

~~— 5.3(2) — Report of financial condition.~~ The report of financial condition, as required by Iowa Code section 331.403, subsection 1, shall provide details for the assets, deferred outflows, liabilities, deferred inflows, and fund balances of the various county funds.

~~— 5.3(3) — Other details.~~ The committee may prescribe that additional information, including but not limited to details for county expenditures by department and object, shall be included in the report details.

~~—5.3(4) Reporting forms. The committee through the director of the department of management shall prescribe the forms to be used for reporting annual financial report details.~~

~~[ARC 1372C, IAB 3/19/14, effective 4/23/14]~~

~~547 5.4(331) Generally accepted accounting principles.~~

~~—5.4(1) Compliance. The annual financial report summary and report details shall be prepared in conformity with generally accepted accounting principles.~~

~~—5.4(2) Waiver. Rescinded IAB 3/19/14, effective 4/23/14.~~

~~[ARC 1372C, IAB 3/19/14, effective 4/23/14]~~

~~547 5.5(331) Resubmission of plan. Rescinded ARC 1372C, IAB 3/19/14, effective 4/23/14.~~

~~These rules are intended to implement Iowa Code section 333A.4.~~

***For rules being re-promulgated with changes, you may attach a document with suggested changes.**

METRICS

Total number of rules repealed:	17 original rules, replaced with 8, so a reduction of 9 rules
Proposed word count reduction after repeal and/or re-promulgation	1458
Proposed number of restrictive terms eliminated after repeal and/or re-promulgation	60 (down to zero)

ARE THERE ANY STATUTORY CHANGES YOU WOULD RECOMMEND INCLUDING CODIFYING ANY RULES?

No.