

january

- 1 New Year's Holiday, League office closed
- 2 Oath of Office for newly elected officials must be taken by noon
 - *Oath of Office - The oath may be administered at any time after the election results are certified. Oath is not required to be administered at a council meeting.*
- 15 Fire Service Reports Due
 - *Township Fire Service Report - By January 15 of each year, each township fire department, and each municipal fire department providing emergency services to a township, shall submit to the board of trustees a report detailing emergency services calls for the prior calendar year for the fire district and a copy of the fire report filed by the fire department with the state fire marshal's office.*
- 18 Martin Luther King Day, League office closed
- 26 Iowa League of Cities Legislative Day, Des Moines
- 31 Federal and state W-2/1099 forms due to employees/contractors

february

- 1 OSHA Log & Summary of Occupational Illnesses to be posted
 - *OSHA Log - A copy of the log must be posted in the place or places where notices to employees are customarily posted. This copy must be posted no later than February 1 and must remain in place until April 30. Even if there were no injuries or illnesses during the year, zeros must be entered in the total line and the form must be posted.*
- 28 W-2/1099 forms due to federal/state governments

march

- 15 Budget must be certified to county auditor
 - *Budget Hearing - The original and one copy of the budget documents are required to be certified to the county auditor. The budget is required to be approved following a public hearing. The notice of public hearing must be published not less than ten days and no more than 20 days before the hearing. If the city has a population of 200 or less, publication can be made by posting in three public places in the city. Proof of publication must be filed with the county auditor.*
- 24-26 IMMI Conference, Iowa City
- 31 FICA and unemployment quarterly payments due
- 31 Audit for the previous fiscal year, if required, is due

april

- 21-23 Iowa Municipal Finance Officers Association, Spring Meeting, Des Moines

may

- 23-27 International Institute of Municipal Clerks Annual Conference, Reno-Tahoe, NV
- 31 Memorial Day, League office closed
- 31 Budget Amendments must be certified to county auditor
 - *Budget Amendment - The original and one copy of any amendment must be certified by the county auditor. The amendment is required to be approved following a public hearing. The notice of public hearing must be published not less than ten days or more than 20 days before the hearing. If the city has a population of 200 or less, publication can be made by posting in three public places in the city. Proof of publication must be filed with the county auditor.*

june

- 1 General obligation debt principal payments due
 - *General Obligation Debt Payments - Typically, general obligation debt interest payments are due June 1 and principal and interest payments are due December 1. There are certain exceptions, especially when dealing with a local lender. The finance officer should confirm these payment dates with the appropriate agency.*
- 30 End of 2009/2010 fiscal year
- 30 FICA and unemployment quarterly payments due
- 30 Cigarette permits expire

other deadlines

- **IPERS payments due the 15th of each month**
- **Appointments to Boards & Commissions**
- **Federal and State Fuel Tax Refunds**
- **Codification of Ordinances**
 - *See Code of Iowa Section 380.8*
- **Annual Publication of Employee Salaries**
 - *Publication of Salaries - The Iowa Attorney General has issued an opinion that the monthly salaries of each employee need not be published with the council minutes if the gross yearly salaries are otherwise published. See Op. Atty. Gen. (Sweeny), April 12, 1978.*
- **Iowa Withholding Due Date Calendars:**
www.iowa.gov/tax/business/eFilePayWHDueDates.html
- **Iowa Sales Tax Due Date Calendars:**
www.iowa.gov/tax/business/eFilePaySUDueDates.html



july

- 1 Fiscal Year 2011 begins
- 1 Certification of necessity to retain Physical Plant and Equipment Levy (PPEL) to cover existing debt obligations in urban renewal districts due to school district
- 1 Consumer Confidence Reports Due
- 5 Independence Day, League office closed
- 12-16 Municipal Clerk's Institute Week 1, Ames
- 19-21 Municipal Clerk's Institute Week 2, Ames
- 21-23 Municipal Clerk's Academy, Ames
- 21-23 Iowa City/County Management Association Summer Conference, Storm Lake

august

- 1 Due date for the Outstanding Obligation Disclosure Report
- 31 Municipal Electric Transfer Replacement Tax report due to Iowa Department of Revenue
 - *Transfer Replacement Tax - Municipal electric and gas utilities that incorporate transfers from their utility funds to their general funds pursuant to Code of Iowa Section 384.89 are required to report the amount of these transfers. This act ensures that in the event of deregulation, the city is eligible for a special tax to replace any revenues lost due to a competitor.*
- 31 Housing and Urban Development (Section 8 housing) Annual Report due to Department of Housing and Urban Development
 - *Section 8 Management Assessment Program (SEMAP) Report - Due sixty (60) days after the end of the housing authority's fiscal year: 24CFR985.101.*

september

- 6 Labor Day, League office closed
- 22-24 League Annual Conference & Exhibit, Coralville
- 30 Iowa DOT Street Finance Report due to Office of Local Systems, Tammi Bell
- 30 FICA and unemployment quarterly payments due

october

- 17-20 International City/County Management Association (ICMA) Conference, San Jose, CA
- 20-22 Iowa Municipal Finance Officers Association Fall Meeting, Des Moines
- 30 Perpetual Care Cemetery Annual Report due to Insurance Division
 - *Cemetery Annual Report - The report is due within four months of the end of the cemetery's fiscal year (June 30, 2008).*

november

- 1 Unclaimed Property report due to State Treasurer
 - *Unclaimed Property Report - Cities are required to report unclaimed property annually to the state of Iowa by November 1. This may include unclaimed deposits or uncashed checks. Negative reports (no unclaimed property) are no longer required. The report is required to be submitted electronically using software available on the Treasurer of State Web site at: www.treasurer.state.ia.us/unclaimed/compliance.cfm.*
- 1 Receive Railroad Crossing Annual Letter from Iowa DOT
- 25-26 Thanksgiving Holiday, League office closed

december

- 1 Annual City Financial Report due to Auditor of the State
 - *Annual Financial Report (AFR) - Code of Iowa Section 384.22 requires all cities in Iowa to file an AFR no later than December 1 of each year. If the city has a population of 200 or less, publication can be made by posting in three public places in the city. Proof of publication must be filed with the county auditor. There is no public hearing requirement*
- 1 Tax Increment Financing debt requirements must be certified to county auditor
- 1 General Obligation debt principal and interest payments due
 - *General Obligation Debt Payments - Typically, general obligation debt interest payments are due June 1 and principal and interest payments are due December 1. There are certain exceptions, especially when dealing with a local lender. The finance officer should confirm these payment dates with the appropriate agency.*
- 24 Christmas Holiday, League office closed
- 31 FICA and unemployment quarterly payments due



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