March 17, 2020

City Councils
County Boards of Supervisors

Concerns over the spread of the COVID-19 virus has led to significant postponements of scheduled gatherings and public meetings in our state. The statutory deadline for FY21 budget certification for cities and counties is March 31. We understand many city councils and board of supervisors planned to hold public hearings and meetings to approve their budget over the next few weeks.

Whether or not to hold a scheduled public hearing/meeting is determined by local circumstances and is wholly up to the local governing body. That being said, we have received several inquiries requesting extensions to the budget deadline, citing attempts to postpone public gatherings amid concerns over the potential spread of COVID-19. Budget extensions are granted to counties and cities which demonstrate "circumstances beyond the control of the county or city" prevent them from meeting the due date (Code of Iowa 331.434 (7) and 384.16(7)).

Due to the unique nature of the public health concerns via potential spread of the COVID-19 virus and holding public meetings, we are providing an extension to certify city and county budgets. **The new due date is April 30, 2020** unless your city/county has received individual correspondence with a later specified date.

Sincerely,

David Roederer
Director

CC: CARRIE JOHNSON
TED NELLESEN
COUNTY AUDITORS