

2025 City Calendar



JANUARY

January 1	New Year's Holiday, <i>League office closed</i>
January 2	Oath of Office for newly elected officials must be taken by noon <ul style="list-style-type: none">• <i>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.</i>
January 20	Martin Luther King Day, <i>League office closed</i>
January 31	W-2 forms due to employees and filed with federal government 1099 forms due to contractors and filed with federal government FICA (Form 941) and unemployment quarterly payments due (for 4th quarter of 2024)

FEBRUARY

February 1	OSHA Log & Summary of Work-Related Injuries and Illnesses to be posted <ul style="list-style-type: none">• <i>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.</i>
February 5-7	Municipal Professionals Institute - Virtual
February 15	W-2 and 1099 forms due to state government
February 17	President's Day

MARCH

March 4	Iowa League of Cities Local Leaders Day - Des Moines
March 10-12	National League of Cities Congressional City Conference - Washington, D.C.
March 26-28	IMMI Conference - Iowa City
March 31	Audit or annual examination for the previous fiscal year is due <ul style="list-style-type: none">• <i>Cities over 2,000 in population must complete an audit every year. Cities 2,000 and under with \$1 million or more in budgeted expenditures must complete an annual financial examination. Full details are available at the Auditor of State's Office.</i> Periodic examination fee due to State Auditor <ul style="list-style-type: none">• <i>Cities 2,000 and under in population with less than \$1 million in budgeted expenditures must pay a periodic financial examination fee each year. The fee is based on a city's budgeted expenditures. Each city in the periodic examination pool will be examined at least once every eight years. Full details are available at the Auditor of State's Office.</i>

*other deadlines to note on page 3

2025 City Calendar



APRIL

April 9-11	Iowa Municipal Finance Officers Association (IMFOA) Spring Conference - Des Moines
April 23-24	Iowa Municipalities Workers' Compensation Association (IMWCA) University
April 30	Perpetual Care Cemetery Annual Report due to Insurance Division FICA (Form 941) and unemployment quarterly payments due Budget must be certified to county auditor/filed with Department of Management <ul style="list-style-type: none"><i>The original and one copy of the budget documents are required to be certified to the county auditor. The budget must be submitted electronically to the Department of Management. Full details on the budget approval process can be found on the League website.</i>

MAY

May 18-21	International Institute of Municipal Clerks (IIMC) Annual Conference - St. Louis, Missouri
May 21	Nuisance Abatement Conference
May 26	Memorial Day, League office closed
May 31	Budget Amendments must be certified to county auditor <ul style="list-style-type: none"><i>The original and one copy of any amendment must be certified to 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 10 days and no more than 20 days before the hearing. If the city has a population of 200 or less, notice can be made by posting in three public places in the city. Proof of publication must be filed with the county auditor.</i>

JUNE

June 1	Debt principal and interest payments due <ul style="list-style-type: none"><i>Typically, general obligation debt principal and interest payments are due June 1 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.</i>
June 9-13	Municipal Professionals Academy / Municipal Professionals Institute
June 19	Juneteenth Holiday, League office closed
June 29-July 2	Government Finance Officers Association (GFOA) Annual Conference - Washington, DC.
June 30	End of Fiscal Year 2025 Cigarette permits expire

*other deadlines to note on page 3

2025 City Calendar



JULY

July 1	Fiscal Year 2026 begins Certification of necessity to retain Physical Plant and Equipment Levy (PPEL) to cover existing debt obligations in urban renewal districts due to school district • <i>Cities should consult with their county auditor in addition to the school district prior to certification.</i> Consumer Confidence Reports due
July 4	Independence Day, League office closed
July 9-11	Iowa City/County Management Association (IaCMA) Summer Conference
July 31	FICA (Form 941) and unemployment quarterly payments due

AUGUST

August 31	Outstanding Obligation Disclosure Report must be filed online with State Treasurer's Office Housing and Urban Development (Section 8 housing) Annual Report due to Department of Housing and Urban Development • <i>Section 8 Management Assessment Program (SEMAP) Report - Due sixty (60) days after the end of the housing authority's fiscal year: 24CFR985.101.</i>
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SEPTEMBER

September 1	Labor Day, League office closed
September 17-19	League Annual & Exhibit Conference - Central Iowa

OTHER DEADLINES

- **IPERS payments due the 15th of each month**
- **Appointments to Boards & Commissions**
- **Federal and State Fuel Tax Refunds**
- **Iowa Withholding Due Date Calendars**
- **Iowa Sales Tax Due Date Calendars**
- **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.

2025 City Calendar



OCTOBER

October 1-3	Municipal Professionals Institute - Virtual
October 15-17	Iowa Municipal Finance Officers Association (IMFOA) Fall Conference - Des Moines
October 25-29	International City/County Management Association (ICMA) Conference - Tampa, FL
October 31	FICA (Form 941) and unemployment quarterly payments due

NOVEMBER

November 1	Unclaimed Property Report due to State Treasurer <ul style="list-style-type: none">• <i>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 website at: www.greatiowatreasurehunt.gov.</i>
November 19-22	National League of Cities City Summit - Salt Lake City, Utah
November 27-28	Thanksgiving Holiday, League office closed

DECEMBER

December 1	Annual City Financial Report due to Auditor of State <ul style="list-style-type: none">• <i>Annual Financial Report (AFR) - Code of Iowa Section 384.22 requires all cities in Iowa to electronically file an AFR no later than December 1 of each year. Proof of publication must be filed with the state auditor. If the city has a population of 200 or less, notice can be made by posting in three public places in the city. There is no public hearing requirement.</i> Tax Increment Financing debt requirements must be certified to county auditor Annual Urban Renewal Report <ul style="list-style-type: none">• <i>Cities are required to file an electronic report with the Department of Management no later than December 1 of each year. The form can be found on the Department of Management's website at dom.iowa.gov/cities. City council must approve the form prior to submittal.</i> Debt interest payments due <ul style="list-style-type: none">• <i>Typically, general obligation debt principal and interest payments are due June 1 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.</i> Iowa DOT Street Finance Report due online to Office of Local Systems
December 25	Christmas Holiday, League office closed

*other deadlines to note on page 3