

**29C.17 Local emergency management fund.**

1. A local emergency management fund is created in the office of the county treasurer. Revenues provided and collected shall be deposited in the fund. An unencumbered balance in the fund shall not revert to county general revenues. Any reimbursement, matching funds, moneys received from sale of property, or moneys obtained from any source in connection with the local emergency management program shall be deposited in the local emergency management fund. The commission shall be the fiscal authority and the chairperson or vice chairperson of the commission is the certifying official.

2. For purposes consistent with [this chapter](#), the local emergency management agency's approved budget shall be funded by one or any combination of the following options, as determined by the commission:

a. A countywide special levy pursuant to [section 331.424, subsection 1](#).

b. Per capita allocation funded from city and county general funds or by a combination of city and county special levies which may be apportioned among the member jurisdictions.

c. An allocation computed as each jurisdiction's relative share of the total assessed valuation within the county.

d. A voluntary share allocation.

e. Other funding sources allowed by law.

3. A political subdivision may appropriate additional funds for the purpose of supporting commission expenses relating to special or unique matters extending beyond the resources of the agency.

4. Joint emergency response communications services under [section 29C.9, subsection 6](#), shall be funded as provided for in the agreement entered into pursuant to [chapter 28E](#).

5. Expenditures from the local emergency management fund shall be made on warrants drawn by the county auditor, supported by claims and vouchers signed by the emergency management coordinator or chairperson of the commission.

6. Subject to [chapter 24](#), the commission shall adopt, certify, and provide a budget, on or before February 28 of each year, to the funding entities determined pursuant to [subsection 2](#). The form of the budget shall be as prescribed by the department of management. Any portion of a tax levied by a county or city to support the local emergency management agency shall be identified separately on tax statements issued by the county treasurer.

[C62, §28A.12; C66, 71, 73, 75, §29C.13; C77, 79, 81, §29C.17]

[92 Acts, ch 1139, §16](#); [2011 Acts, ch 69, §8, 9](#); [2012 Acts, ch 1071, §2, 3](#); [2013 Acts, ch 30, §11](#)