



## Legislative Services Agency

State Capitol, 1007 E. Grand Avenue, Des Moines, Iowa 50319, 515.281.3566

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### Fiscal Services Division

#### Fiscal Topic

## State and Local Assistance Fund

September 10, 2026

#### Purpose and History

The State and Local Assistance Fund is a non-General Fund account administered by the Iowa Department of Homeland Security and Emergency Management (HSEMD). The Fund serves as the HSEMD accounting mechanism for administering State disaster assistance authorized by the [Executive Council](#) pursuant to Iowa Code section [29C.20](#), authorizing the Executive Council to allocate State funds for disaster-related purposes.

#### Funding

The State and Local Assistance Fund is used to receive and administer State financial assistance provided following the Governor's declaration of a state of disaster emergency. Amounts deposited into the Fund are expended for disaster-related purposes approved by the Executive Council and administered by the HSEMD in accordance with Iowa Code chapter [29C](#). Because expenditures occur only when disasters require State assistance beyond local capabilities, Fund activity varies significantly from year to year.

#### Eligible Use of the Fund

Eligible expenditures may include:

- Assistance to political subdivisions.
- Emergency protective measures.
- Disaster response activities.
- Disaster recovery assistance.
- State cost-share obligations.
- Emergency management activities authorized under Iowa Code chapter 29C.
- Other disaster-related expenditures approved by the Executive Council.

#### Additional Information

For additional information, visit the Department of Homeland Security and Emergency Management website at [homelandsecurity.iowa.gov](https://homelandsecurity.iowa.gov).

#### LSA Staff Contact

Nathan Moore

(515.725.0155)

[nathan.moore@legis.iowa.gov](mailto:nathan.moore@legis.iowa.gov)

**Related Statutes and Administrative Rules**

Iowa Code chapter [29C](#)

Iowa Code sections [29C.8](#) and [29C.20](#)

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