

Economic Development Appropriations Bill House File 2772

Last Action:
Final Action
April 28, 2026

An Act relating to and making appropriations for the economic development of the State, including to the Economic Development Authority, Iowa Finance Authority, Department of Workforce Development, and State Board of Regents and certain Regents institutions, and codifying the Housing Renewal Program.

**Fiscal Services Division
Legislative Services Agency**

NOTES ON BILLS AND AMENDMENTS (NOBA)

Available online at www.legis.iowa.gov/publications/information/appropriationBillAnalysis

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FUNDING SUMMARY

General Fund FY 2027: Appropriates a total of \$38.9 million from the General Fund and 607.3 full-time equivalent (FTE) positions to the Iowa Economic Development Authority (IEDA), the Iowa Finance Authority (IFA), the Iowa Department of Workforce Development (IWD), and the Iowa Board of Regents (BOR) for FY 2027. This is a decrease of \$1.4 million and 30.1 FTE positions compared to estimated net FY 2026.

Other Funds FY 2027: Appropriates a total of \$34.7 million from other funds for FY 2027. This is an increase of \$300,000 compared to estimated net FY 2026.

NEW PROGRAMS, SERVICES, OR ACTIVITIES

Board of Regents: Appropriates \$1.0 million from the Skilled Worker and Job Creation Fund (SWJCF) to the University of Northern Iowa (UNI) to provide in-state tuition and mandatory fees to undergraduate students who reside in a state contiguous to Iowa. This is a new appropriation for FY 2027.

Page 13, Line 8

Board of Regents: Appropriates \$600,000 from the SWJCF to the UNI to expand the nursing program. This is a new appropriation for FY 2027.

Page 13, Line 16

MAJOR INCREASES/DECREASES/TRANSFERS OF EXISTING PROGRAMS

General Fund

Iowa Economic Development Authority: Appropriates a total of \$17.9 million from the General Fund and 111.5 FTE positions to the IEDA. This is a decrease of \$588,000 and an increase of 6.9 FTE positions compared to estimated net FY 2026, including:

Page 2, Line 3

- A decrease of \$18,000 to the Economic Development appropriation.
- A decrease of \$50,000 for the World Food Prize.
- A decrease of \$350,000 for the Councils of Governments (COGs) Assistance.
- A decrease of \$170,000 to the Iowa Arts Council.

Iowa Department of Workforce Development: Appropriates a total of \$15.3 million from the General Fund and 396.0 FTE positions to the IWD. This is a decrease of \$801,000 and 37.0 FTE positions compared to estimated net FY 2026, including:

Page 7, Line 1

- A decrease of \$250,000 for the Future Ready Iowa Summer Youth Intern Program.

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- A decrease of \$85,000 for Independent Living.
- A decrease of \$87,000 for the Independent Living Center Grant.
- A decrease of \$380,000 for the Employee Misclassification Program.

Other Funds

Iowa Economic Development Authority: Appropriates a total of \$14.8 million from the SWJCF to the IEDA. This is an increase of \$333,000 compared to estimated net FY 2026, including:

Page 9, Line 32

- A decrease of \$11.7 million for the High Quality Jobs Program.
- An increase of \$11.7 million for the Business Incentives for Growth (BIG) Program.
- An increase of \$333,000 for the Manufacturing 4.0 Program.

Iowa Department of Workforce Development: Appropriates a total of \$4.6 million from the SWJCF to the IWD. This is a decrease of \$1.6 million compared to estimated net FY 2026, including:

Page 13, Line 23

- A decrease of \$1.0 million for Adult Education and Literacy for the Workforce.
- A decrease of \$633,000 for Science, Technology, Engineering, and Mathematics (STEM) Internships.

STUDIES AND INTENT

Intent

Requires the goals of the IEDA to include expanding and stimulating the State economy, increasing the wealth of Iowans, and increasing the population of Iowa.

Page 1, Line 3

Requests the Auditor of State to review the outside audit of the IFA.

Page 6, Line 33

Requires the IWD to partner with the Department of Corrections to improve the ability of offenders to find and retain productive employment.

Page 7, Line 25

Requires the Vocational Rehabilitation Services Division to work with community rehabilitation program providers for job placement and retention services for individuals with significant disabilities.

Page 8, Line 11

Requires the IWD to use the same application process and criteria when issuing grants from the Adult Education and Literacy Programs General Fund appropriation that are used when awarding grants to community colleges for adult basic education programs for instruction in English as a second language from the SWJCF.

Page 8, Line 27

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Requires recipients of BIG Program funds to testify regarding the use of the funds at the request of the Economic Development Appropriations Subcommittee.	Page 10, Line 6
Requires Iowa State University (ISU) to focus economic development expenditures on projects that will provide economic stimulus for Iowa and emphasize the provision of services to Iowa-based companies.	Page 11, Line 23
Specifies the intent of the General Assembly that the Industrial Incentive Program focus on Iowa industrial sectors and seek contributions and in-kind donations from businesses, industrial foundations, and trade associations. Specifies matching requirements under the Program.	Page 11, Line 28
Requires the State University of Iowa (SUI) to focus economic development expenditures on projects that will provide economic stimulus for Iowa and emphasize providing services to Iowa-based companies.	Page 12, Line 21
Requires the UNI to focus economic development expenditures on projects that will provide economic stimulus for Iowa and emphasize providing services to Iowa-based companies.	Page 13, Line 3
Requires recipients of SWJCF appropriations to the BOR to testify regarding the use of the funds appropriated at the request of the Economic Development Appropriations Subcommittee.	Page 13, Line 18
Requires the UNI to make a good-faith effort to coordinate support from private entities for the expansion of additive manufacturing.	Page 15, Line 32
<i>Nonreversion</i>	
Allows any unencumbered or unobligated moneys appropriated to the IEDA for FY 2027 from the General Fund for general operations to remain available for expenditure in FY 2028.	Page 2, Line 32
Allows any unencumbered or unobligated moneys appropriated to the IEDA for FY 2027 from the General Fund for the Iowa Tourism Office to remain available for expenditure through FY 2028.	Page 4, Line 17
Allows any unencumbered or unobligated moneys appropriated to the IEDA for FY 2027 from the General Fund for the Iowa Arts Council to remain available for expenditure through FY 2028.	Page 5, Line 8
Allows any unencumbered or unobligated moneys appropriated to the IFA from the General Fund for the Home and Community-Based Services (HCBS) Rent Subsidy Program and the Housing Renewal Program for FY 2027 to remain available for expenditure in FY 2028.	Page 6, Line 28
Allows any unencumbered or unobligated moneys appropriated to the IWD from the General Fund for	Page 9, Line 5

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FY 2027 under Section 8 of the Bill to remain available for expenditure in FY 2028.

Allows any unencumbered or unobligated moneys appropriated from the SWJCF to the IEDA, the BOR, and the IWD for FY 2027 to remain available for expenditure in FY 2028.

Page 14, Line 30

Allows any unencumbered or unobligated moneys appropriated from the General Fund to the SUI and to ISU for support of a biosciences innovation ecosystem for FY 2027 to remain available for expenditure through FY 2028.

Page 16, Line 1

Allows any unencumbered or unobligated moneys appropriated to the Housing Renewal Program Fund at the end of a fiscal year to remain available for expenditure in the succeeding fiscal year.

Page 16, Line 24

Required Reports

Requires the IEDA to submit an annual report by January 15 to the General Assembly regarding the activities of the Iowa Tourism Office.

Page 4, Line 22

Requires the IEDA to submit an annual report by November 1, 2026, to the General Assembly regarding all financial assistance awards for the prior fiscal year.

Page 5, Line 26

Requires the Vocational Rehabilitation Services Division to submit a report to the General Assembly by January 15, 2027, detailing the Division's outreach efforts with community rehabilitation program providers.

Page 8, Line 11

Requires the BOR to submit a report by January 15, 2027, to the Governor and the General Assembly regarding the use of the SWJCF appropriation to the BOR for activities, projects, and programs in the areas of technology commercialization, entrepreneurship, regional development, and market research.

Page 10, Line 32

Requires ISU to report annually to the General Assembly regarding the total amount of private contributions received, the proportion of those contributions that are from small businesses and other businesses, and the proportion used for directed contract research and nondirected research.

Page 12, Line 7

Requires the IFA, in coordination with the nonprofit Iowa affiliate, to submit an annual report to the General Assembly by December 31 describing the community, economic, and financial impact of the Housing Renewal Program.

Page 18, Line 28

SIGNIFICANT CODE CHANGES

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Arts and Culture Enhancement: Specifies that the standing limited General Fund appropriation from the casino adjusted gross receipts (AGR) tax to the IEDA for the Arts and Culture Enhancement Fund is limited to \$448,000 for FY 2027.

Page 5, Line 20

Tourism Marketing: Specifies that the standing General Fund appropriation from the casino AGR tax to the IEDA for tourism marketing is \$1.4 million for FY 2027.

Page 5, Line 23

Housing Renewal Program: Codifies the Housing Renewal Program under the IFA that currently exists as a pilot program under Session Law.

Page 16, Line 6

Housing Renewal Program: Repeals the Session Law sections creating the Housing Renewal Pilot Program under the IFA.

Page 18, Line 32

House File 2772 provides for the following changes to the Code of Iowa.

Page #	Line #	Bill Section	Action	Code Section
16	8	12	New	16.52

1 1	DIVISION I	
1 2	FY 2026-2027 APPROPRIATIONS	
1 3	Section 1. GOALS AND ACCOUNTABILITY — ECONOMIC	Requires the goals of the Iowa Economic Development Authority
1 4	DEVELOPMENT.	(IEDA) to include:
1 5	1. For the fiscal year beginning July 1, 2026, the goals	
1 6	for the economic development authority shall be to expand and	<ul style="list-style-type: none"> • Expanding and stimulating the State economy.
1 7	stimulate the state economy, increase the wealth of Iowans, and	<ul style="list-style-type: none"> • Increasing the wealth of Iowans.
1 8	increase the population of the state.	<ul style="list-style-type: none"> • Increasing the population of Iowa.
1 9	2. To achieve the goals in subsection 1, the economic	Specifies that to achieve these goals, the IEDA is to do the
1 10	development authority shall do all of the following for the	following:
1 11	fiscal year beginning July 1, 2026:	
1 12	a. Concentrate its efforts on programs and activities that	<ul style="list-style-type: none"> • Concentrate efforts on programs and activities that result in
1 13	result in commercially viable products and services.	commercially viable products and services.
1 14	b. Adopt practices and services consistent with free	<ul style="list-style-type: none"> • Adopt practices and services consistent with free-market,
1 15	market, private sector philosophies.	private-sector philosophies.
1 16	c. Ensure economic growth and development throughout the	<ul style="list-style-type: none"> • Ensure statewide economic growth and development.
1 17	state.	<ul style="list-style-type: none"> • Work with businesses and communities to improve the
1 18	d. Work with businesses and communities to continually	economic development climate and the economic well-
1 19	improve the economic development climate along with the	being and quality of life for Iowans.
1 20	economic well-being and quality of life for Iowans.	<ul style="list-style-type: none"> • Establish a strong and aggressive marketing image to
1 21	e. Establish a strong and aggressive marketing image to	showcase Iowa's workforce, existing industry, and
1 22	showcase Iowa's workforce, existing industry, and potential.	potential.
1 23	The authority shall prioritize recruitment of new businesses,	<ul style="list-style-type: none"> • Prioritize recruiting new businesses, expanding
1 24	business expansion, and retention of existing Iowa businesses.	businesses, and retaining existing Iowa businesses.
1 25	In addition, the authority shall emphasize entrepreneurial	<ul style="list-style-type: none"> • Emphasize entrepreneurial development through helping
1 26	development through helping entrepreneurs secure capital,	entrepreneurs secure capital and developing networks and
1 27	and developing networks and a business climate conducive to	a business climate conducive to entrepreneurs and small
1 28	entrepreneurs and small businesses.	businesses.
1 29	f. Encourage the development of communities and quality of	<ul style="list-style-type: none"> • Encourage the development of communities and quality of
1 30	life to foster economic growth.	life to foster economic growth.
1 31	g. Prepare communities for future growth and development	<ul style="list-style-type: none"> • Prepare communities for future growth and development
1 32	through development, expansion, and modernization of	through development, expansion, and modernization of
1 33	infrastructure.	infrastructure.
1 34	h. Develop public-private partnerships with Iowa businesses	<ul style="list-style-type: none"> • Develop public-private partnerships with Iowa businesses
1 35	in the tourism industry, Iowa tour groups, Iowa tourism	in the tourism industry, Iowa tour groups, Iowa tourism
2 1	organizations, and political subdivisions in this state to	organizations, and political subdivisions in Iowa to assist in
2 2	assist in the development of advertising efforts.	the development of advertising efforts.

2 3 Sec. 2. ECONOMIC DEVELOPMENT AUTHORITY.
 2 4 1. APPROPRIATION
 2 5 a. There is appropriated from the general fund of the state
 2 6 to the economic development authority for the fiscal year
 2 7 beginning July 1, 2026, and ending June 30, 2027, the following
 2 8 amount, or so much thereof as is necessary, to be used for the
 2 9 purposes designated in this subsection, and for not more than
 2 10 the following full-time equivalent positions:
 2 11 \$ 12,903,510
 2 12 FTEs 111.50

General Fund appropriation to the IEDA for operations.

DETAIL: This is a decrease of \$18,000 and an increase of 6.90 full-time equivalent (FTE) positions compared to estimated net FY 2026. The changes include the following:

- A decrease of \$125,000 for technological services under IEDA economic development.
- A decrease of \$143,000 for international trade services under IEDA economic development.
- An increase of \$250,000 to provide staffing for the Research and Development Tax Credit under IEDA economic development.
- An increase of 3.90 FTE positions for IEDA economic development.
- A decrease of 0.50 FTE position for the High Quality Jobs Program.
- An increase of 4.50 FTE positions for the Small Business Credit Initiative.
- A decrease of 0.25 FTE position for the Iowa Arts Council
- A decrease of 0.75 FTE position for the Iowa Great Places Program.

The FTE positions may be used for the following:

- Economic Development Appropriation
- Economic Development Energy Projects Fund
- Wine, Beer, and Spirits Promotion Board
- Small Business Credit Initiative
- State Historic Preservation Office
- Business Incentives for Growth (BIG) Program
- Iowa Arts Council

2 13 b. (1) For salaries, support, miscellaneous purposes,
 2 14 programs, marketing, administration, business development,
 2 15 community development, small business development, and any
 2 16 divisions the authority may organize.
 2 17 (2) For business development operations and programs,
 2 18 international trade, export assistance, workforce recruitment,
 2 19 and the partner state program.

Specifies the designated purposes for the appropriation as follows:

- Operating the divisions of the IEDA.
- Funding business development operations and programs, international trade, export assistance, workforce recruitment, and the Partner State Program.

2 20 (3) For transfer to a fund created pursuant to section
 2 21 15.313 for purposes of financing strategic infrastructure
 2 22 projects.
 2 23 (4) For community economic development programs, tourism
 2 24 operations, community assistance, and the community development
 2 25 block grant.
 2 26 (5) For achieving the goals and accountability, and
 2 27 fulfilling the requirements and duties required under this Act.
 2 28 (6) The full-time equivalent positions authorized under
 2 29 this subsection are funded, in whole or in part, by the moneys
 2 30 appropriated under this subsection or by other moneys received
 2 31 by the authority, including certain federal moneys.

- Transferring moneys to the Strategic Infrastructure Fund.
- Funding community economic development programs, tourism operations, community assistance, and the Community Development Block Grant.
- Achieving the goals and accountability and fulfilling the requirements and duties as specified.
- Funding FTE positions through the appropriation, other funds, or federal funds as available.

2 32 c. Notwithstanding section 8.33, moneys appropriated in
 2 33 this subsection that remain unencumbered or unobligated at the
 2 34 close of the fiscal year shall not revert but shall remain
 2 35 available for expenditure for the purposes designated in this
 3 1 subsection until the close of the succeeding fiscal year.

CODE: Allows any unencumbered or unobligated moneys appropriated to the IEDA for the Economic Development appropriation for FY 2027 from the General Fund to remain available for expenditure in FY 2028.

3 2 2. FINANCIAL ASSISTANCE RESTRICTIONS

3 3 a. A business creating jobs through moneys appropriated in
 3 4 subsection 1 shall be subject to contract provisions requiring
 3 5 new and retained jobs to be filled by individuals who are
 3 6 citizens of the United States who reside within the United
 3 7 States, or individuals authorized to work in the United States
 3 8 pursuant to federal law, including legal resident aliens
 3 9 residing in the United States.

Places the following restrictions on funds for the Economic Development appropriation:

3 10 b. Any vendor who receives moneys appropriated in
 3 11 subsection 1 shall adhere to such contract provisions and
 3 12 provide periodic assurances as the state shall require that the
 3 13 jobs are filled solely by citizens of the United States who
 3 14 reside within the United States, or individuals authorized to
 3 15 work in the United States pursuant to federal law, including
 3 16 legal resident aliens residing in the United States.

- Requires businesses to be subject to contract provisions that require job positions to be filled by individuals who reside in the U.S. who are citizens of the U.S. or are authorized to work in the U.S. pursuant to federal law.
- Requires businesses to adhere to contract provisions and provide periodic assurances of compliance.
- Requires businesses to employ only individuals legally authorized to work in Iowa.
- Permits the recapture of all or a portion of any financial assistance provided to a business that is found to knowingly employ individuals not legally authorized to work in Iowa.

3 17 c. A business that receives financial assistance from
 3 18 the authority from moneys appropriated in subsection 1 shall
 3 19 only employ individuals legally authorized to work in this
 3 20 state. In addition to all other applicable penalties provided
 3 21 by current law, all or a portion of the assistance received
 3 22 by a business which is found to knowingly employ individuals
 3 23 not legally authorized to work in this state is subject to
 3 24 recapture by the authority.

3 25 3. USES OF APPROPRIATIONS

3 26 a. From the moneys appropriated in subsection 1, the
3 27 authority may provide financial assistance in the form of
3 28 grants, loans, or forgivable loans for advanced research and
3 29 commercialization projects involving value-added agriculture,
3 30 advanced technology, or biotechnology.

3 31 b. The authority shall not use any moneys appropriated in
3 32 subsection 1 for purposes of providing financial assistance
3 33 for any program or project that involves the installation of
3 34 geothermal systems for melting snow and ice from streets or
3 35 sidewalks.

Permits the IEDA to use the funds appropriated in the Economic Development appropriation for a program to assist advanced research and commercialization projects involving value-added agriculture, advanced technology, or biotechnology. Prohibits the IEDA from using any appropriated funds to provide financial assistance for any program or project that involves the installation of geothermal systems for melting snow and ice from streets or sidewalks.

4 1 4. WORLD FOOD PRIZE

4 2 In lieu of the standing appropriation in section 15.368,
4 3 there is appropriated from the general fund of the state to the
4 4 economic development authority for the fiscal year beginning
4 5 July 1, 2026, and ending June 30, 2027, the following amount to
4 6 be used for support of the world food prize:
4 7 \$ 450,000

Limits the FY 2027 General Fund appropriation to the IEDA for the World Food Prize to \$450,000.

DETAIL: This is a decrease of \$550,000 compared to the standing limited appropriation of \$1,000,000 in Iowa Code section [15.368](#) and is a decrease of \$50,000 compared to estimated net FY 2026. The appropriation is used for administration and support of the World Food Prize and for the Borlaug/Ruan Scholar Program.

4 8 5. TOURISM OFFICE

4 9 a. There is appropriated from the general fund of the state
4 10 to the economic development authority for the fiscal year
4 11 beginning July 1, 2026, and ending June 30, 2027, the following
4 12 amount, or so much thereof as is necessary, to be used for the
4 13 tourism office for the advertisement, promotion, placement,
4 14 and implementation of the economic development authority's
4 15 strategic plan for tourism and travel:
4 16 \$ 1,050,000

General Fund appropriation to the IEDA for financial assistance to the Iowa Tourism Office for advertising, promoting, placing, and implementing the IEDA's strategic plan for tourism and travel.

DETAIL: Maintains the current level of funding compared to estimated net FY 2026.

4 17 b. Notwithstanding section 8.33, moneys appropriated in
4 18 this subsection that remain unencumbered or unobligated at the
4 19 close of the fiscal year shall not revert but shall remain
4 20 available for expenditure for the purposes designated until the
4 21 close of the succeeding fiscal year.

CODE: Allows any unencumbered or unobligated moneys appropriated to the IEDA for FY 2027 from the General Fund for the Iowa Tourism Office to remain available for expenditure through FY 2028.

4 22 c. The economic development authority shall submit an
4 23 annual report on or before January 15 to the general assembly
4 24 regarding the tourism office's activities funded with moneys

Requires the IEDA to submit an annual report by January 15 to the General Assembly regarding the activities of the Iowa Tourism Office funded through the General Fund. The report

4 25 appropriated under this subsection. The report must be
 4 26 provided in an electronic format and must include metrics
 4 27 and criteria that allow the general assembly to quantify and
 4 28 evaluate the effectiveness and economic impact of the tourism
 4 29 office's activities related to the advertisement, promotion,
 4 30 placement, and implementation of the economic development
 4 31 authority's strategic plan for tourism and travel.

must include criteria and metrics that allow the General Assembly to quantify and evaluate the effectiveness and economic impact of the Tourism Office's activities related to advertising, promoting, placing, and implementing the IEDA's strategic plan for tourism and travel.

4 32 6. CULTURAL AFFAIRS ACTIVITIES

General Fund appropriation to the IEDA for the support of the Iowa Arts Council.

4 33 a. There is appropriated from the general fund of the state
 4 34 to the economic development authority for the fiscal year
 4 35 beginning July 1, 2026, and ending June 30, 2027, the following
 5 1 amount, or so much thereof as is necessary, to be used for
 5 2 support of the Iowa arts council:

DETAIL: This is a decrease of \$170,000 compared to estimated net FY 2026 due to the elimination of currently vacant positions. The Iowa Arts Council appropriation is used to enrich the quality of life and learning in Iowa communities by encouraging excellence in the arts through leadership, grants, and technical assistance.

5 3 \$ 1,601,800

5 4 b. Of the moneys appropriated in paragraph "a", the economic
 5 5 development authority shall allocate \$321,800 for deposit in
 5 6 the arts and culture enhancement fund established in section
 5 7 15.436.

Allocates \$321,800 of the Iowa Arts Council General Fund appropriation to the Arts and Culture Enhancement Fund.

DETAIL: Maintains the current allocation amount compared to estimated net FY 2026. The Arts and Culture Enhancement Fund provides grants to individuals and organizations to support artistic and cultural development.

5 8 c. Notwithstanding section 8.33, moneys appropriated in
 5 9 this subsection that remain unencumbered or unobligated at the
 5 10 close of the fiscal year shall not revert but shall remain
 5 11 available for expenditure for the purposes designated until the
 5 12 close of the succeeding fiscal year.

CODE: Allows any unencumbered or unobligated moneys appropriated from the General Fund to the IEDA for FY 2027 for the Iowa Arts Council to remain available for expenditure through FY 2028.

5 13 Sec. 3. LIMITATIONS OF STANDING APPROPRIATIONS — FY
 5 14 2026-2027. Notwithstanding the standing appropriations in the
 5 15 following designated sections for the fiscal year beginning
 5 16 July 1, 2026, and ending June 30, 2027, the amount appropriated
 5 17 from the general fund of the state pursuant to the following
 5 18 sections for the following purposes shall not exceed the
 5 19 following amounts:

5 20 1. For the arts and culture enhancement fund under section
 5 21 99F.11, subsection 4, paragraph “d”, subparagraph (1):
 5 22 \$ 448,403

CODE: Specifies that the standing limited appropriation from the casino adjusted gross receipts (AGR) tax to the IEDA for the Arts and Culture Enhancement Fund is limited to \$448,403 for FY 2027.

DETAIL: Maintains the current level of funding compared to estimated net FY 2026. Iowa Code section [99F.11\(4\)\(d\)\(1\)](#) provides a standing limited appropriation of \$520,000 for the Arts and Culture Enhancement Fund.

NOTE: Notwithstanding Iowa Code section [99F.11\(4\)\(d\)\(1\)](#) results in a deposit of \$520,000 from the casino AGR tax into the General Fund. The appropriation of \$448,403 is then made to the IEDA for the Arts and Culture Enhancement Fund.

5 23 2. For the purposes of tourism marketing under section
 5 24 99F.11, subsection 4, paragraph “d”, subparagraph (2):
 5 25 \$ 1,443,700

CODE: Specifies that the standing General Fund appropriation from the casino AGR tax to the IEDA for tourism marketing is limited to no more than \$1,443,700 for FY 2027.

DETAIL: Maintains the current limitation of funding compared to estimated net FY 2026. Iowa Code section [99F.11\(4\)\(d\)\(2\)](#) provides a standing appropriation to the IEDA for the purposes of tourism marketing. This standing appropriation is based on the total AGR tax collected annually.

NOTE: For FY 2027, it is estimated that \$1,308,012 will be deposited into the General Fund and available for appropriation to the IEDA for tourism marketing under Iowa Code section [99F.11\(4\)\(d\)\(2\)](#).

5 26 Sec. 4. FINANCIAL ASSISTANCE REPORTING — ECONOMIC
 5 27 DEVELOPMENT AUTHORITY. The economic development authority
 5 28 shall submit an annual report to the general assembly no later
 5 29 than November 1, 2026, that details the amount of every direct
 5 30 loan, forgivable loan, tax credit, tax exemption, tax refund,
 5 31 grant, or any other financial assistance awarded to a person
 5 32 during the prior fiscal year by the authority under an economic
 5 33 development program administered by the authority. The report
 5 34 must identify the county where the project associated with each
 5 35 such award is located.

Requires the IEDA to submit an annual report by November 1, 2026, to the General Assembly regarding all financial assistance awards for the prior fiscal year, including the county location of each project.

6 1 Sec. 5. INSURANCE ECONOMIC DEVELOPMENT. From the moneys
 6 2 collected by the insurance division of the department of
 6 3 insurance and financial services in excess of the anticipated
 6 4 gross revenues under section 505.7, subsection 3, during
 6 5 the fiscal year beginning July 1, 2026, \$100,000 shall be
 6 6 transferred to the economic development authority for insurance
 6 7 economic development and international insurance economic
 6 8 development.

Transfers \$100,000 in insurance receipts to the IEDA for insurance economic development and international insurance economic development.

DETAIL: Maintains the current level of funding compared to estimated net FY 2026. Funds collected by the Insurance Division of the Department of Insurance and Financial Services in excess of the anticipated gross revenues are allocated to the IEDA for insurance economic development purposes. These funds are used by the IEDA to recruit insurance companies to the State.

6 9 Sec. 6. IOWA FINANCE AUTHORITY.
 6 10 1. There is appropriated from the general fund of the state
 6 11 to the Iowa finance authority for the fiscal year beginning
 6 12 July 1, 2026, and ending June 30, 2027, the following amounts,
 6 13 or so much thereof as is necessary, to be used for the purposes
 6 14 designated:

General Fund appropriation to the Iowa Finance Authority (IFA) for the Home and Community-Based Services (HCBS) Rent Subsidy Program.

DETAIL: Maintains the current level of funding compared to estimated net FY 2026. The HCBS Rent Subsidy Program provides rent assistance to individuals on a Medicaid HCBS waiver. Individuals who are on an HCBS waiver have their health care and other support services paid by the Medicaid Program; however, due to federal law, the Medicaid Program cannot pay for housing unless it is in an institutional setting. The Rent Subsidy Program provides a monthly rent assistance payment to these individuals to help them live successfully in their own homes or communities until they become eligible for any other local, State, or federal rent assistance.

6 15 a. Rent subsidy program
 6 16 (1) To provide reimbursement for rent expenses to eligible
 6 17 persons under the home and community-based services rent
 6 18 subsidy program established in section 16.55:
 6 19 \$ 873,000

6 20 (2) Of the moneys appropriated in this paragraph, not more
 6 21 than \$35,000 may be used for administrative costs.

Permits the IFA to use up to \$35,000 for administrative costs associated with the Rent Subsidy Program.

DETAIL: Maintains the current level of funding compared to the estimated net FY 2026 allocation.

6 22 b. Housing renewal program
 6 23 To provide housing renewal moneys to the nonprofit Iowa
 6 24 affiliate to award grants to eligible communities for the
 6 25 housing renewal program created in section 16.52, as enacted in
 6 26 Division II of this Act:

General Fund appropriation to the IFA for the Housing Renewal Program.

DETAIL: Maintains the current level of funding compared to estimated net FY 2026.

6 27 \$ 550,000

6 28 2. Notwithstanding section 8.33, moneys appropriated in
 6 29 this section that remain unencumbered or unobligated at the
 6 30 close of the fiscal year shall not revert but shall remain
 6 31 available for expenditure for the purposes designated until the
 6 32 close of the succeeding fiscal year.

CODE: Allows any unencumbered or unobligated moneys appropriated to the IFA from the General Fund for the HCBS Rent Subsidy Program and the Housing Renewal Program for FY 2027 to remain available for expenditure in FY 2028.

6 33 Sec. 7. IOWA FINANCE AUTHORITY AUDIT. The auditor of state
 6 34 is requested to review the audit of the Iowa finance authority
 6 35 performed by the auditor hired by the authority.

Requests the Auditor of State to review the outside audit of the IFA.

7 1 Sec. 8. DEPARTMENT OF WORKFORCE DEVELOPMENT. There
 7 2 is appropriated from the general fund of the state to the
 7 3 department of workforce development for the fiscal year
 7 4 beginning July 1, 2026, and ending June 30, 2027, the following
 7 5 amounts, or so much thereof as is necessary, to be used for the
 7 6 purposes designated:

7 7 1. WORKFORCE DEVELOPMENT OPERATIONS

7 8 a. For the operation of field offices and the workforce
 7 9 development board, and for not more than the following
 7 10 full-time equivalent positions:

7 11 \$ 6,902,636
 7 12 FTEs 157.09

General Fund appropriation to the Iowa Department of Workforce Development (IWD) for the operation of field offices and the Workforce Development Board.

DETAIL: Maintains the current level of funding and is an increase of 1.00 FTE position compared to estimated net FY 2026. The appropriation is used to support the field offices, the Workforce Development Board, and the State Library. The field offices deliver an integrated network of information resources and workforce development services to job seekers, businesses, employees, students, schools and colleges, and the public at large.

For FY 2027, the total field offices funding is \$11,368,720, which maintains the current level of funding compared to estimated net FY 2026. The funding is from the following sources:

- \$6,752,636 from the General Fund, excluding \$150,000 allocated to the State Library (which must also support the Workforce Development Board).
- \$4,616,084 from the Special Employment Security Contingency Fund (see Section 9 of this Bill).

7 13 b. Of the moneys appropriated in paragraph "a", the
 7 14 department shall allocate \$150,000 to the state library for
 7 15 the purpose of licensing an online resource which prepares
 7 16 individuals to succeed in the workplace through programs which
 7 17 improve job skills and vocational test-taking abilities.

Allocates \$150,000 to the State Library for licensing an online resource to improve job skills and vocational test-taking abilities.

DETAIL: Maintains the current allocation compared to estimated net FY 2026.

7 18 2. OFFENDER REENTRY PROGRAM

7 19 a. For the development and administration of an offender
 7 20 reentry program to provide offenders with employment skills,
 7 21 and for not more than the following full-time equivalent
 7 22 positions:

General Fund appropriation to the IWD for the Offender Reentry Program, also known as the Returning Citizens Initiative.

7 23 \$ 387,158
 7 24 FTEs 4.00

DETAIL: Maintains the current level of funding and is no change in FTE positions compared to estimated net FY 2026. The appropriation is used to place workforce advisors on site at the Mitchellville, Newton, Mount Pleasant, Rockwell City, Clarinda, and Fort Dodge prisons. This staff works with soon-to-be-released offenders with the goal of having them placed in a job before they leave prison.

7 25 b. The department of workforce development shall partner
 7 26 with the department of corrections to provide staff within
 7 27 the correctional facilities resources to improve offenders'
 7 28 abilities to find and retain productive employment.

Requires the IWD to partner with the Department of Corrections to improve the ability of offenders to find and retain productive employment.

7 29 3. STATE ACCOUNTING SYSTEM

7 30 For the payment of services provided by the department of
 7 31 administrative services related to the state accounting system:

General Fund appropriation to the IWD for the expenses of the State Accounting System.

7 32 \$ 228,822

DETAIL: Maintains the current level of funding compared to estimated net FY 2026. The appropriation is used to reimburse the Department of Administrative Services (DAS) for the expenses of operating the State Accounting System related to use by the IWD.

7 33 4. WORKPLACE INJURY AND SAFETY SURVEYS

7 34 For the operation of workplace safety surveys and workplace
 7 35 data collection and analysis, including salaries, support,
 8 1 maintenance, and miscellaneous purposes, and for not more than
 8 2 the following full-time equivalent positions:

General Fund appropriation to the IWD for the operation of workplace safety surveys and workplace data collection and analysis.

8 3 \$ 125,555
 8 4 FTEs 1.90

DETAIL: Maintains the current level of funding and is no change in FTE positions compared to estimated net FY 2026.

8 5 5. VOCATIONAL REHABILITATION SERVICES DIVISION
 8 6 a. For salaries, support, maintenance, and miscellaneous
 8 7 purposes, and for not more than the following full-time
 8 8 equivalent positions:
 8 9 \$ 6,226,739
 8 10 FTEs 233.00

General Fund appropriation to the IWD for the Vocational Rehabilitation Services Division.

DETAIL: Maintains the current level of funding and is a decrease of 35.00 FTE positions compared to estimated net FY 2026. The Division assists individuals with disabilities to achieve employment and live independently.

8 11 For purposes of optimizing the job placement of individuals
 8 12 with disabilities, the division shall make its best efforts
 8 13 to work with community rehabilitation program providers for
 8 14 job placement and retention services for individuals with
 8 15 significant disabilities and most significant disabilities. By
 8 16 January 15, 2027, the division shall submit a written report to
 8 17 the general assembly regarding the division's outreach efforts
 8 18 with community rehabilitation program providers.

Requires the Vocational Rehabilitation Services Division to work with community rehabilitation program providers for job placement and retention services for individuals with significant and most significant disabilities. The Division is required to submit a written report to the General Assembly by January 15, 2027, detailing the Division's outreach efforts with community rehabilitation program providers.

8 19 b. For the entrepreneurs with disabilities program
 8 20 described in section 84H.4:
 8 21 \$ 138,506

General Fund appropriation to the IWD for the Entrepreneurs with Disabilities Program.

DETAIL: Maintains the current level of funding compared to estimated net FY 2026. The Program provides business development funds in the form of technical assistance and financial assistance to qualified individuals with disabilities who start, expand, or acquire a business within the State.

8 22 6. ADULT EDUCATION AND LITERACY PROGRAMS
 8 23 For distribution as grants to community colleges for
 8 24 the purpose of adult basic education programs for students
 8 25 requiring instruction in English as a second language:
 8 26 \$ 500,000

General Fund appropriation to the IWD for distribution to community colleges for adult education and literacy programs for the following:

- Adult basic education.
- Adult education leading to a high school equivalency diploma.
- Instruction in English as a second language.
- Workplace and family literacy instruction.

DETAIL: Maintains the current level of funding compared to estimated net FY 2026. This appropriation is in addition to a \$4,500,000 appropriation from the Skilled Worker and Job

Creation Fund (SWJCF) for the same programs in Section 10 of the Bill.

8 27 In issuing grants under this subsection, the department of
8 28 workforce development shall use the same application process
8 29 and criteria as are used for purposes of awarding grants to
8 30 community colleges for the purpose of adult basic education
8 31 programs for students requiring instruction in English as a
8 32 second language using moneys that are appropriated to the
8 33 department from the Iowa skilled worker and job creation fund
8 34 created in section 8.57J.

Requires the IWD to use the same application process and criteria when issuing grants from this General Fund appropriation that are used when awarding grants to community colleges for adult basic education programs for instruction in English as a second language from the SWJCF.

8 35 7. REGISTERED APPRENTICESHIP PROGRAMS
9 1 For the funding of the registered apprenticeship programs
9 2 under chapter 84F to encourage small to midsize businesses to
9 3 start or grow registered apprenticeships:
9 4 \$ 760,000

General Fund appropriation to the IWD for registered apprenticeship programs for small to midsize businesses.

DETAIL: Maintains the current level of funding compared to estimated net FY 2026.

9 5 8. REVERSION
9 6 Notwithstanding section 8.33, moneys appropriated in this
9 7 section that remain unencumbered or unobligated at the close of
9 8 the fiscal year shall not revert but shall remain available for
9 9 expenditure for the purposes designated until the close of the
9 10 succeeding fiscal year.

CODE: Allows any unencumbered or unobligated moneys appropriated to the IWD from the General Fund for FY 2027 under Section 8 of the Bill to remain available for expenditure in FY 2028.

9 11 Sec. 9. DEPARTMENT OF WORKFORCE DEVELOPMENT — SPECIAL
9 12 EMPLOYMENT SECURITY CONTINGENCY FUND.
9 13 1. There is appropriated from the special employment
9 14 security contingency fund created in section 96.13 to the
9 15 department of workforce development for the fiscal year
9 16 beginning July 1, 2026, and ending June 30, 2027, the following
9 17 amount, or so much thereof as is necessary, to be used for
9 18 field offices:
9 19 \$ 4,616,084

Special Employment Security Contingency Fund appropriation to the IWD for the operation of field offices. This Fund is also known as the Penalty and Interest or P&I Fund under Iowa Code section [96.13\(3\)](#).

DETAIL: Maintains the current level of funding compared to estimated net FY 2026. The field offices deliver an integrated network of information resources and workforce development services to job seekers, businesses, employees, students, schools and colleges, and the public at large.

NOTE: Total funding for field offices is discussed in Section 8.1 of the Bill.

9 20 2. Any remaining additional penalty and interest revenue
 9 21 collected by the department of workforce development is
 9 22 appropriated to the department for the fiscal year beginning
 9 23 July 1, 2026, and ending June 30, 2027, to accomplish the
 9 24 mission of the department.

Appropriates any remaining additional penalty and interest revenues in FY 2027 to be used as needed by the IWD.

NOTE: Iowa Code section [96.13\(3\)\(b\)](#) requires the IWD to annually report to the Economic Development Appropriations Subcommittee on plans for expenditures during the next State fiscal year from the Special Employment Security Contingency Fund. The report must describe the specific expenditures and explain why the expenditures are to be made from the Fund and not from federal administrative funds.

9 25 Sec. 10. IOWA SKILLED WORKER AND JOB CREATION FUND.

9 26 1. There is appropriated from the Iowa skilled worker and
 9 27 job creation fund created in section 8.57J to the following
 9 28 departments, agencies, and institutions for the fiscal year
 9 29 beginning July 1, 2026, and ending June 30, 2027, the following
 9 30 amounts, or so much thereof as is necessary, to be used for the
 9 31 purposes designated:

9 32 a. ECONOMIC DEVELOPMENT AUTHORITY
 9 33 (1) For providing financial assistance to eligible
 9 34 businesses for the business incentives for growth program
 9 35 pursuant to chapter 15, subchapter II, part 33:
 10 1 \$ 11,700,000

SWJCF appropriation to the IEDA for the [BIG Program](#).

DETAIL: The BIG Program was created in 2025 Iowa Acts, [Senate File 657](#) (Economic Development Programs and Credits Act), as a successor to the High Quality Jobs Program. Maintains the current level of funding compared to the High Quality Jobs Program appropriation for estimated net FY 2026. The appropriation may be used to provide cash incentives for the following:

- Innovation and commercialization
- Disaster recovery
- Entrepreneur investment awards
- Strategic infrastructure
- Property remediation
- Building remediation
- Financial assistance to businesses eligible for BIG Program tax incentives
- Support and administrative expenses

10 2 (a) Of the moneys appropriated in this subparagraph (1),
 10 3 not more than \$1,000,000 may be used for purposes of providing
 10 4 infrastructure grants to main street communities under the main
 10 5 street Iowa program.

Permits the IEDA to use no more than \$1,000,000 of this appropriation for the Main Street Iowa Program.

DETAIL: Maintains the current funding level authorized for the Main Street Iowa Program compared to estimated net FY 2026.

10 6 (b) As a condition of receiving moneys appropriated in this
 10 7 subparagraph (1), an entity shall testify upon the request of
 10 8 the joint appropriations subcommittee on economic development
 10 9 regarding the expenditure of such moneys.

Requires recipients of BIG Program funds to testify regarding the use of the funds at the request of the Economic Development Appropriations Subcommittee.

10 10 (2) For support of the manufacturing 4.0 technology
 10 11 investment program established in section 15.371:
 10 12 \$ 2,350,000

SWJCF appropriation to the IEDA for the [Manufacturing 4.0 Program](#).

DETAIL: This is an increase of \$333,325 compared to estimated net FY 2026. The Program provides grants to assist small- and mid-sized companies with the adoption and integration of smart technologies into existing operations.

10 13 (3) For the empower rural Iowa program:
 10 14 \$ 700,000

SWJCF appropriation to the IEDA for the Empower Rural Iowa Program.

DETAIL: Maintains the current level of funding compared to estimated net FY 2026. The Program is a continuation of the Empower Rural Iowa Housing Needs Assessment Grant Program, which provides support for small communities in obtaining housing-related information specific to the community, and the Empower Rural Iowa Rural Innovation Grants Program, which supports innovative rural grants.

10 15 b. STATE BOARD OF REGENTS AND REGENTS INSTITUTIONS
 10 16 (1) STATE BOARD OF REGENTS
 10 17 For capacity building infrastructure in areas related
 10 18 to technology commercialization, marketing and business
 10 19 development efforts in areas related to technology
 10 20 commercialization, entrepreneurship, and business growth,
 10 21 and infrastructure projects and programs needed to assist in
 10 22 implementation of activities under chapter 262B:
 10 23 \$ 3,000,000

SWJCF appropriation to the Board of Regents (BOR) for capacity building infrastructure in areas related to technology commercialization, marketing and business development efforts, and infrastructure projects and programs needed to assist in the implementation of activities under Iowa Code chapter [262B](#).

DETAIL: Maintains the current level of funding compared to estimated net FY 2026.

10 24 (a) Of the moneys appropriated pursuant to this
 10 25 subparagraph (1), 35 percent shall be allocated for Iowa state
 10 26 university of science and technology, 35 percent shall be
 10 27 allocated for the state university of Iowa, and 30 percent
 10 28 shall be allocated for the university of northern Iowa.

Specifies the allocation of the BOR funding among the three Regents universities as follows:

- Iowa State University (ISU): \$1,050,000
- University of Iowa (SUI): \$1,050,000
- University of Northern Iowa (UNI): \$900,000

10 29 (b) The institutions shall provide a one-to-one match
 10 30 of additional moneys for the activities funded with moneys
 10 31 appropriated under this subparagraph (1).

Requires the Regents universities to provide a one-to-one match of funding received from the BOR funding.

10 32 (c) The state board of regents shall submit a report by
 10 33 January 15, 2027, to the governor and the general assembly
 10 34 regarding the activities, projects, and programs funded with
 10 35 moneys appropriated under this subparagraph (1). The report
 11 1 must be provided in an electronic format and must include a
 11 2 list of metrics and criteria mutually agreed to in advance by
 11 3 the board of regents and the economic development authority.
 11 4 The metrics and criteria must allow the governor's office and
 11 5 the general assembly to quantify and evaluate the progress
 11 6 of the board of regents institutions with regard to their
 11 7 activities, projects, and programs in the areas of technology
 11 8 commercialization, entrepreneurship, regional development, and
 11 9 market research.

Requires the BOR to submit a report by January 15, 2027, to the Governor and the General Assembly regarding the use of the appropriation to the BOR for activities, projects, and programs in the areas of technology commercialization, entrepreneurship, regional development, and market research.

11 10 (2) IOWA STATE UNIVERSITY OF SCIENCE AND TECHNOLOGY
 11 11 For small business development centers, the research park,
 11 12 and the center for industrial research and service, and for not
 11 13 more than the following full-time equivalent positions:
 11 14 \$ 2,424,302
 11 15 FTEs 50.94

SWJCF appropriation to ISU for ongoing economic development efforts related to Small Business Development Centers (SBDCs), the ISU Research Park, and the Center for Industrial Research and Service (CIRAS).

DETAIL: Maintains the current level of funding and is no change in FTE positions compared to estimated net FY 2026.

11 16 (a) Of the moneys appropriated in this subparagraph (2),
 11 17 Iowa state university of science and technology shall allocate
 11 18 at least \$735,728 for purposes of funding small business
 11 19 development centers. Iowa state university of science and
 11 20 technology may allocate the appropriated moneys to the various
 11 21 small business development centers in any manner necessary to

Specifies that at least \$735,728 of the appropriation must be allocated to the SBDCs.

DETAIL: Maintains the current minimum allocation compared to estimated net FY 2026.

11 22 achieve the purposes of this subparagraph (2).

11 23 (b) Iowa state university of science and technology shall
11 24 do all of the following:

- 11 25 (i) Direct expenditures for research toward projects that
- 11 26 will provide economic stimulus for Iowa.
- 11 27 (ii) Emphasize providing services to Iowa-based companies.

Requires ISU to focus expenditures on projects that will provide economic stimulus for Iowa and emphasize the provision of services to Iowa-based companies.

11 28 (c) It is the intent of the general assembly that the
 11 29 center for industrial research and service industrial incentive
 11 30 program focus on Iowa industrial sectors and seek contributions
 11 31 and in-kind donations from businesses, industrial foundations,
 11 32 and trade associations, and that moneys for the program shall
 11 33 be allocated only for projects which are matched by private
 11 34 sector moneys for directed contract research or for nondirected
 11 35 research. The match required of small businesses as defined
 12 1 in section 15.102 for directed contract research or for
 12 2 nondirected research shall be \$1 for each \$3 of state funds.
 12 3 The match required for other businesses for directed contract
 12 4 research or for nondirected research shall be \$1 for each \$1 of
 12 5 state funds. The match required of industrial foundations or
 12 6 trade associations shall be \$1 for each \$1 of state funds.

Specifies the intent of the General Assembly that the Industrial Incentive Program focus on Iowa industrial sectors and seek contributions and in-kind donations from businesses, industrial foundations, and trade associations. Specifies matching requirements under the Program as follows:

- For small businesses for directed contract research or nondirected research, \$1 for every \$3 of State funds.
- For other businesses for directed contract research or nondirected research, \$1 for every \$1 of State funds.
- For industrial foundations or trade associations, \$1 for every \$1 of State funds.

12 7 (d) Iowa state university of science and technology shall
 12 8 report annually to the general assembly the total amount of
 12 9 private contributions, the proportion of contributions from
 12 10 small businesses and other businesses, and the proportion for
 12 11 directed contract research and nondirected research of benefit
 12 12 to Iowa businesses and industrial sectors.

Requires ISU to report annually to the General Assembly regarding the total amount of private contributions received, the proportion of those contributions that are from small businesses and other businesses, and the proportion used for directed contract research and nondirected research.

12 13 (3) STATE UNIVERSITY OF IOWA

12 14 (a) For the state university of Iowa research park and for
 12 15 university of Iowa pharmaceuticals located at the research
 12 16 park, including salaries, support, maintenance, equipment, and
 12 17 miscellaneous purposes, and for not more than the following
 12 18 full-time equivalent positions:

SWJCF appropriation to the SUI for ongoing economic development efforts, including the SUI Research Park and the Pharmaceuticals Program.

12 19	\$	209,279
12 20	FTEs	6.00

DETAIL: Maintains the current level of funding and is no change in FTE positions compared to estimated net FY 2026.

12 21 The state university of Iowa shall do all of the following:
 12 22 (i) Direct expenditures for research toward projects that
 12 23 will provide economic stimulus for Iowa.

Requires the SUI to focus expenditures on projects that will provide economic stimulus for Iowa and emphasize providing services to Iowa-based companies.

12 24 (ii) Emphasize providing services to lowa-based companies.

12 25 (b) For the purpose of implementing the entrepreneurship
 12 26 and economic growth initiative, and for not more than the
 12 27 following full-time equivalent positions:

12 28 \$ 2,000,000
 12 29 FTEs 8.00

SWJCF appropriation to the SUI for the Entrepreneurship and Economic Growth Initiative.

DETAIL: Maintains the current level of funding and is no change in FTE positions compared to estimated net FY 2026. The appropriation is to expand public-private partnerships and programming through the John Pappajohn Entrepreneurial Center.

12 30 (4) UNIVERSITY OF NORTHERN IOWA

12 31 (a) For the metal casting and foundry 4.0 centers,
 12 32 advance Iowa, family business center, and the institute for
 12 33 decision making, including salaries, support, maintenance, and
 12 34 miscellaneous purposes, and for not more than the following
 12 35 full-time equivalent positions:

13 1 \$ 1,466,419
 13 2 FTEs 13.00

SWJCF appropriation to the UNI for ongoing economic development efforts related to the Metal Casting Center, the Foundry 4.0 Center, Advance Iowa, the Family Business Center, and the Institute for Decision Making.

DETAIL: Maintains the current level of funding and is no change in FTE positions compared to estimated net FY 2026.

13 3 The university of northern Iowa shall do all of the
 13 4 following:

13 5 (i) Direct expenditures for research toward projects that
 13 6 will provide economic stimulus for Iowa.
 13 7 (ii) Emphasize providing services to lowa-based companies.

Requires the UNI to focus expenditures on projects that will provide economic stimulus for Iowa and emphasize providing services to lowa-based companies.

13 8 (b) For the purpose of providing in-state undergraduate
 13 9 tuition and undergraduate mandatory fees to individuals
 13 10 who reside in a state contiguous to Iowa, who enroll in an
 13 11 undergraduate program offered by the university of northern
 13 12 Iowa, and who are classified as residents of this state for
 13 13 purposes of undergraduate tuition and undergraduate mandatory
 13 14 fees:

13 15 \$ 1,000,000

SWJCF appropriation to the UNI to provide in-state tuition and mandatory fees to undergraduate students who reside in a state contiguous to Iowa.

DETAIL: This is a new appropriation for FY 2027.

13 16 (c) For the purpose of expanding the nursing program:

13 17 \$ 600,000

SWJCF appropriation to the UNI to expand the nursing program.

DETAIL: This is a new appropriation for FY 2027.

<p>13 18 (5) DUTY TO TESTIFY 13 19 As a condition of receiving moneys appropriated in this 13 20 lettered paragraph "b", an entity shall testify upon the 13 21 request of the joint appropriations subcommittee on economic 13 22 development regarding the expenditure of such moneys.</p>	<p>Requires recipients of SWJCF appropriations to the BOR to testify regarding the use of the funds appropriated at the request of the Economic Development Appropriations Subcommittee.</p>
<p>13 23 c. DEPARTMENT OF WORKFORCE DEVELOPMENT 13 24 (1) For staffing costs related to completing workforce 13 25 preparation outcome reporting in conjunction with the 13 26 department of education: 13 27 \$ 125,000</p>	<p>SWJCF appropriation to the IWD for workforce preparation outcome reporting in conjunction with the Department of Education.</p> <p>DETAIL: Maintains the current level of funding compared to estimated net FY 2026. The appropriation supports the collection and reporting of data related to the educational and employment outcomes of workforce preparation programs receiving funding from the SWJCF.</p>
<p>13 28 (2) For distribution to community colleges for the purposes 13 29 of implementing adult education and literacy programs pursuant 13 30 to section 84A.19: 13 31 \$ 4,500,000</p>	<p>SWJCF appropriation to the IWD for distribution to community colleges for adult education and literacy programs for the following:</p> <ul style="list-style-type: none"> • Adult basic education. • Adult education leading to a high school equivalency diploma. • Instruction in English as a second language. • Workplace and family literacy instruction. <p>DETAIL: This is a decrease of \$1,000,000 compared to estimated net FY 2026. This appropriation is in addition to a \$500,000 General Fund appropriation for the same programs in Section 8.6 of the Bill.</p>
<p>13 32 (a) From the moneys appropriated in this numbered 13 33 subparagraph, \$3,125,000 shall be allocated pursuant to the 13 34 formula established in section 260C.18C.</p>	<p>Requires \$3,125,000 of the appropriation for adult education and literacy programs to be allocated to community colleges using the formula established in statute for the distribution of State general aid.</p> <p>DETAIL: This is a decrease of \$758,000 compared to the estimated net FY 2026 allocation.</p>

13 35 (b) From the moneys appropriated in this numbered
 14 1 subparagraph, not more than \$150,000 shall be used by the
 14 2 department of workforce development for implementation of adult
 14 3 education and literacy programs pursuant to section 84A.19.

Permits the IWD to use up to \$150,000 of the appropriation for implementation of adult education and literacy programs.

DETAIL: Maintains the current level of funding compared to the estimated net FY 2026 allocation.

14 4 (c) From the moneys appropriated in this numbered
 14 5 subparagraph, not more than \$1,015,000 shall be distributed
 14 6 as grants to community colleges for the purpose of adult
 14 7 basic education programs for students requiring instruction
 14 8 in English as a second language. The department of workforce
 14 9 development shall establish an application process and criteria
 14 10 to award grants pursuant to this subparagraph division to
 14 11 community colleges. The criteria must be based on need for
 14 12 instruction in English as a second language in the region
 14 13 served by each community college as determined by factors
 14 14 including data from the latest federal decennial census and
 14 15 outreach efforts to determine regional needs.

Permits the IWD to use up to \$1,015,000 of the appropriation as grants to community colleges for adult basic education programs for students requiring instruction in English as a second language. Requires the IWD to establish an application process and criteria to award grants to community colleges. The criteria are required to be based on need for instruction in English as a second language in the region served by each community college.

DETAIL: This is a decrease of \$242,000 compared to the estimated net FY 2026 allocation.

14 16 (d) From the moneys appropriated in this numbered
 14 17 subparagraph, \$210,000 shall be transferred to the department
 14 18 of health and human services for purposes of administering
 14 19 a program to provide access to international resources to
 14 20 lowans and new lowans to provide economic and leadership
 14 21 development resulting in Iowa being a more welcoming place
 14 22 to live, work, and raise a family. The program must provide
 14 23 supplemental support services for international refugees to
 14 24 improve learning, English literacy, life skills, cultural
 14 25 competencies, and integration in a county with a population
 14 26 over 350,000 as determined by the 2020 federal decennial
 14 27 census. The department of health and human services shall
 14 28 utilize a request-for-proposals process to identify the entity
 14 29 best qualified to implement the program.

Requires \$210,000 of the appropriation to be transferred to the Department of Health and Human Services (HHS) for a program that provides supplemental support services to international refugees. The program must provide supplemental support services for international refugees to improve learning, English literacy, life skills, cultural competencies, and integration in a county with a population over 350,000 as determined by the 2020 federal decennial census. The HHS must utilize a request for proposals (RFP) process to identify the entity best qualified to implement the program.

DETAIL: Maintains the current level of funding compared to the estimated net FY 2026 allocation.

14 30 2. Notwithstanding section 8.33, moneys appropriated in
 14 31 this section that remain unencumbered or unobligated at the
 14 32 close of the fiscal year shall not revert but shall remain
 14 33 available for expenditure for the purposes designated until the
 14 34 close of the succeeding fiscal year.

CODE: Allows any unencumbered or unobligated moneys appropriated from the SWJCF to the IEDA, the BOR, and the IWD for FY 2027 to remain available for expenditure in FY 2028.

14 35 Sec. 11. GENERAL FUND — CERTAIN REGENTS INSTITUTIONS.
 15 1 1. There is appropriated from the general fund of the state
 15 2 to the following institutions for the fiscal year beginning
 15 3 July 1, 2026, and ending June 30, 2027, the following amounts,
 15 4 or so much thereof as is necessary, to be used for the purposes
 15 5 designated:

15 6 a. IOWA STATE UNIVERSITY OF SCIENCE AND TECHNOLOGY
 15 7 In cooperation with the economic development authority, for
 15 8 support of a biosciences innovation ecosystem, to strengthen
 15 9 Iowa’s leadership positions in the area of bio-based chemicals,
 15 10 digital agriculture, vaccines, and medical devices, including
 15 11 salaries, support, maintenance, and miscellaneous purposes, and
 15 12 for not more than the following full-time equivalent positions:
 15 13 \$ 2,963,995
 15 14 FTEs 14.81

General Fund appropriation to ISU for support of a biosciences innovation ecosystem.

DETAIL: Maintains the current level of funding and is no change in FTE positions compared to estimated net FY 2026. The funding is used to strengthen Iowa's leadership positions in the area of bio-based chemicals, digital agriculture, vaccines, and medical devices.

15 15 b. STATE UNIVERSITY OF IOWA
 15 16 In cooperation with the economic development authority, for
 15 17 support of a biosciences innovation ecosystem, to strengthen
 15 18 Iowa’s leadership positions in the area of bio-based chemicals,
 15 19 digital agriculture, vaccines, and medical devices, including
 15 20 salaries, support, maintenance, and miscellaneous purposes, and
 15 21 for not more than the following full-time equivalent positions:
 15 22 \$ 1,000,000
 15 23 FTEs 4.35

General Fund appropriation to the SUI for support of a biosciences innovation ecosystem.

DETAIL: Maintains the current level of funding and is no change in FTE positions compared to estimated net FY 2026. The funding is used to strengthen Iowa's leadership positions in the area of bio-based chemicals, digital agriculture, vaccines, and medical devices.

15 24 c. UNIVERSITY OF NORTHERN IOWA
 15 25 For equipment and technology to expand the university’s
 15 26 additive manufacturing capabilities related to investment
 15 27 castings technology and industry support, including salaries,
 15 28 support, maintenance, and miscellaneous purposes, and for not
 15 29 more than the following full-time equivalent positions:
 15 30 \$ 394,321
 15 31 FTEs 2.73

General Fund appropriation to the UNI for expansion of additive manufacturing.

DETAIL: Maintains the current level of funding and is no change in FTE positions compared to estimated net FY 2026. The funding is used for the UNI Metal Casting Center’s additive manufacturing capabilities related to investment castings technology and industry support.

15 32 The university of northern Iowa shall make a good-faith
 15 33 effort to coordinate with private entities to seek moneys to
 15 34 supplement this appropriation to support the expansion of the
 15 35 university’s additive manufacturing capabilities.

Requires the UNI to make a good-faith effort to coordinate support from private entities for the expansion of additive manufacturing.

16 1 2. Notwithstanding section 8.33, moneys appropriated in
 16 2 subsection 1, paragraphs "a" and "b", that remain unencumbered
 16 3 or unobligated at the close of the fiscal year shall not revert
 16 4 but shall remain available for expenditure for the purposes
 16 5 designated until the close of the succeeding fiscal year.

CODE: Allows any unencumbered or unobligated moneys appropriated from the General Fund to the SUI and to ISU for support of a biosciences innovation ecosystem for FY 2027 to remain available for expenditure through FY 2028.

16 6 DIVISION II
 16 7 HOUSING RENEWAL PROGRAM

Division II codifies the Housing Renewal Program that currently exists as a pilot program under Session Law.

16 8 Sec. 12. NEW SECTION 16.52 HOUSING RENEWAL PROGRAM.

CODE: Provides definitions for the Housing Renewal Program.

16 9 1. For purposes of this section:

16 10 a. "Eligible participant" includes cities, counties,
 16 11 consortiums of local governments, and organizations exempt from
 16 12 taxation pursuant to section 501(c)(3) of the Internal Revenue
 16 13 Code.

16 14 b. "Nonprofit Iowa affiliate" means a nonprofit Iowa
 16 15 affiliate of a nonprofit international organization whose
 16 16 primary activity is the promotion of the construction,
 16 17 remodeling, or rehabilitation of one-family or two-family
 16 18 dwellings for use by low-income families.

16 19 2. a. A housing renewal program fund is created in the
 16 20 state treasury under the control of the authority. The fund
 16 21 shall consist of moneys appropriated to or deposited in the
 16 22 fund. Moneys in the fund are appropriated to the authority to
 16 23 administer the housing renewal program.

CODE: Establishes the Housing Renewal Program Fund under the IFA to be used for the Housing Renewal Program.

16 24 b. Notwithstanding section 8.33, moneys appropriated to
 16 25 the housing renewal program fund that remain unencumbered or
 16 26 unobligated at the close of a fiscal year shall not revert
 16 27 but shall remain available for expenditure for the purposes
 16 28 designated until the close of the succeeding fiscal year.

CODE: Allows any unencumbered or unobligated moneys appropriated to the Housing Renewal Program Fund at the end of a fiscal year to remain available for expenditure in the succeeding fiscal year.

16 29 c. Notwithstanding section 12C.7, subsection 2, interest or
 16 30 earnings on moneys in the housing renewal program fund shall be
 16 31 credited to the fund. Payment of interest, income generated
 16 32 from the sale of an ownership unit pursuant to subsection 6,
 16 33 recaptures of financial assistance awards, and other repayments
 16 34 under the housing renewal program shall be retained by the
 16 35 nonprofit Iowa affiliate for the purpose of awarding financial

CODE: Provides that interest and earnings on moneys in the Housing Renewal Program Fund are credited to the Fund. Payment of interest, income generated from the sale of an ownership unit, recaptures of financial assistance awards, and other repayments under the Housing Renewal Program are retained by the nonprofit Iowa affiliate for the purpose of

17 1 assistance under the housing renewal program to eligible 17 2 participants.	awarding financial assistance under the Housing Renewal Program.
17 3 3. a. The authority shall provide moneys from the housing 17 4 renewal program fund to a nonprofit Iowa affiliate that shall 17 5 use the moneys to award financial assistance under the housing 17 6 renewal program to eligible participants.	CODE: Requires that the IFA provide moneys from the Housing Renewal Program Fund to a nonprofit Iowa affiliate to award financial assistance to eligible participants.
17 7 b. Eligible participants shall use financial assistance 17 8 awarded under the housing renewal program only for purposes of 17 9 the acquisition, rehabilitation, and resale of ownership units; 17 10 the acquisition and demolition of blighted structures; and the 17 11 redevelopment of ownership units.	CODE: Provides that an eligible participant use financial assistance under the Housing Renewal Program only for the acquisition, rehabilitation, and resale of ownership units; the acquisition and demolition of blighted structures; and the redevelopment of ownership units.
17 12 4. Twenty-five percent of moneys appropriated to the 17 13 housing renewal program fund shall be allocated to financial 17 14 assistance awards for eligible participants located in the 17 15 eighty-eight least populated counties in the state according to 17 16 the most recent federal decennial census.	CODE: Requires that 25.00% of moneys appropriated to the Housing Renewal Program Fund be allocated to eligible participants in the 88 least populated counties in the State according to the most recent federal decennial census.
17 17 5. a. The nonprofit Iowa affiliate shall determine the 17 18 criteria used to evaluate eligible participants and to award 17 19 financial assistance to eligible participants selected by the 17 20 nonprofit Iowa affiliate.	CODE: Requires the nonprofit Iowa affiliate to establish criteria to evaluate eligible participants.
17 21 b. The nonprofit Iowa affiliate shall not award an eligible 17 22 participant more than one hundred thousand dollars per 17 23 ownership unit. The nonprofit Iowa affiliate may use up to 17 24 five percent of the financial assistance awarded to an eligible 17 25 participant for administrative expenses related to the housing 17 26 renewal program.	CODE: Limits a financial assistance award to \$100,000 per ownership unit. Permits the nonprofit Iowa affiliate to use up to 5.00% of financial assistance awarded for administrative expenses.
17 27 c. (1) An eligible participant shall have a maximum of 17 28 thirty-six months from the date a contract is executed between 17 29 the nonprofit Iowa affiliate and the eligible participant 17 30 for the eligible participant to complete the eligible 17 31 participant's project. The eligible participant's project 17 32 shall be considered complete when all financial assistance 17 33 awarded to the eligible participant has been expended, and all 17 34 ownership units that are covered by the contract are finished 17 35 and available for sale.	CODE: Requires that a project be completed within 36 months from the date a Housing Renewal Program contract is executed.

18 1 (2) Unless the nonprofit Iowa affiliate authorizes
18 2 additional time for good cause shown, if an eligible
18 3 participant has no project activity within twelve months
18 4 from the date a contract is executed between the nonprofit
18 5 Iowa affiliate and the eligible participant, the financial
18 6 assistance award shall be returned to the nonprofit Iowa
18 7 affiliate to be used to award financial assistance under the
18 8 housing renewal program to eligible participants.

CODE: Provides that a financial assistance award is returned to the nonprofit Iowa affiliate if an eligible participant has no project activity within 12 months from the date a Housing Renewal Program contract is executed, unless good cause is shown.

18 9 d. An eligible participant shall sell each completed
18 10 ownership unit to a homebuyer whose household income is
18 11 equal to or less than the one hundred twenty percent area
18 12 median income and who must occupy the ownership unit as the
18 13 homebuyer's primary residence. The deed to the ownership unit
18 14 must contain a restrictive resale requirement that prohibits
18 15 the homebuyer or a subsequent owner from selling the ownership
18 16 unit to a person with a household income above the one hundred
18 17 twenty percent area median income for five calendar years from
18 18 the date the eligible participant sold the ownership unit to
18 19 the first homebuyer whose household income is equal to or less
18 20 than the one hundred twenty percent area median income.

CODE: Requires that eligible participants sell each completed ownership unit to a homebuyer whose household income is equal to or less than 120.00% of the area median income to be used as the homebuyer's primary residence. Prohibits the resale of an ownership unit to a person with a household income above 120.00% of the area median income for five years after the ownership unit is first sold.

18 21 6. The nonprofit Iowa affiliate shall use income generated
18 22 from the sale of an ownership unit only for the purpose of
18 23 awarding financial assistance to eligible participants under
18 24 the housing renewal program.

CODE: Requires that any income generated from the sale of an ownership unit be used for the Housing Renewal Program.

18 25 7. The authority shall not use more than five percent of
18 26 moneys appropriated to the housing renewal program fund for
18 27 administration and oversight of the housing renewal program.

CODE: Permits the IFA to use up to 5.00% of moneys appropriated to the Housing Renewal Program Fund for administration and oversight.

18 28 8. The authority, in coordination with the nonprofit
18 29 Iowa affiliate, shall submit an annual report to the general
18 30 assembly on or before December 31 describing the community,
18 31 economic, and financial impact of the housing renewal program.

CODE: Requires the IFA, in coordination with the nonprofit Iowa affiliate, to submit an annual report to the General Assembly by December 31 describing the community, economic, and financial impact of the Housing Renewal Program.

18 32 Sec. 13. REPEAL. 2022 Iowa Acts, chapter 1148, section 20,
18 33 as amended by 2023 Iowa Acts, chapter 110, section 18, and 2025
18 34 Iowa Acts, chapter 155, section 14, is repealed.

Repeals the Session Law sections creating the Housing Renewal Pilot Program under the IFA.

DETAIL: This includes Section 20 of the [FY 2023 Economic Development Appropriations Act](#) as amended by Section 18 of the [FY 2024 Economic Development Appropriations Act](#) and section 14 of the [FY 2025 Economic Development Appropriations Act](#).

Economic Development General Fund

	Actual FY 2025 (1)	Estimated Net FY 2026 (2)	Final Action FY 2027 (4)	Final Action vs Est Net FY 2026 (5)	Page and Line # (6)
<u>Economic Development Authority</u>					
Economic Development Authority					
Economic Development Appropriation	\$ 12,921,510	\$ 12,921,510	\$ 12,903,510	\$ -18,000	PG 2 LN 3
World Food Prize	650,000	500,000	450,000	-50,000	PG 4 LN 1
Councils of Governments (COGs) Assistance	350,000	350,000	0	-350,000	
Community Advertising and Strategic Plan	1,100,000	1,050,000	1,050,000	0	PG 4 LN 8
Community Cultural Grants	172,090	0	0	0	
Iowa Arts Council	1,450,000	1,771,800	1,601,800	-170,000	PG 4 LN 32
Great Places	149,710	0	0	0	
Cultural Trust Grants	150,000	0	0	0	
Arts and Culture Enhancement	428,282	448,403	448,403	0	PG 5 LN 20
Tourism Marketing - Adjusted Gross Receipts	1,443,700	1,443,700	1,443,700	0	PG 5 LN 23
Court Reporter Equipment Incentive Program	100,000	0	0	0	
Total Economic Development Authority	\$ 18,915,292	\$ 18,485,413	\$ 17,897,413	\$ -588,000	
<u>Iowa Finance Authority</u>					
Iowa Finance Authority					
Rent Subsidy Program	\$ 873,000	\$ 873,000	\$ 873,000	\$ 0	PG 6 LN 9
Housing Renewal Pilot Program	550,000	550,000	550,000	0	PG 6 LN 22
Total Iowa Finance Authority	\$ 1,423,000	\$ 1,423,000	\$ 1,423,000	\$ 0	

Economic Development General Fund

	Actual FY 2025 (1)	Estimated Net FY 2026 (2)	Final Action FY 2027 (4)	Final Action vs Est Net FY 2026 (5)	Page and Line # (6)
<u>Workforce Development, Department of</u>					
IWD - Vocational Rehabilitation Services					
Vocational Rehabilitation	\$ 6,226,739	\$ 0	\$ 0	\$ 0	
Independent Living	84,804	0	0	0	
Entrepreneurs with Disabilities Program	138,506	0	0	0	
Independent Living Center Grant	86,547	0	0	0	
IWD - Vocational Rehabilitation Services	\$ 6,536,596	\$ 0	\$ 0	\$ 0	
Iowa Workforce Development					
Operations - Field Offices	\$ 6,902,636	\$ 6,902,636	\$ 6,902,636	\$ 0	PG 7 LN 7
Offender Reentry Program	387,158	387,158	387,158	0	PG 7 LN 18
State Accounting System	228,822	228,822	228,822	0	PG 7 LN 29
Workplace Injury and Safety Surveys	125,555	125,555	125,555	0	PG 7 LN 33
Future Ready Summer Youth Intern Program	250,000	250,000	0	-250,000	
Vocational Rehabilitation Services	0	6,226,739	6,226,739	0	PG 8 LN 5
Independent Living	0	84,804	0	-84,804	
Entrepreneurs with Disabilities Program	0	138,506	138,506	0	PG 8 LN 19
Independent Living Center Grant	0	86,547	0	-86,547	
Adult Education and Literacy Programs	500,000	500,000	500,000	0	PG 8 LN 22
Future Ready Reg. Apprenticeship Prog.	760,000	760,000	760,000	0	PG 8 LN 35
Employee Misclassification Program	379,631	379,631	0	-379,631	
Iowa Workforce Development	\$ 9,533,802	\$ 16,070,398	\$ 15,269,416	\$ -800,982	
Total Workforce Development, Department of	\$ 16,070,398	\$ 16,070,398	\$ 15,269,416	\$ -800,982	
<u>Regents, Board of</u>					
Regents, Board of					
ISU - Biosciences Innovation Ecosystem	\$ 2,963,995	\$ 2,963,995	\$ 2,963,995	\$ 0	PG 15 LN 6
SUI - Biosciences Innovation Ecosystem	1,000,000	1,000,000	1,000,000	0	PG 15 LN 15
UNI - Additive Manufacturing	394,321	394,321	394,321	0	PG 15 LN 24
Total Regents, Board of	\$ 4,358,316	\$ 4,358,316	\$ 4,358,316	\$ 0	
Total Economic Development	\$ 40,767,006	\$ 40,337,127	\$ 38,948,145	\$ -1,388,982	

Economic Development Other Funds

	Actual FY 2025 (1)	Estimated Net FY 2026 (2)	Final Action FY 2027 (4)	Final Action vs Est Net FY 2026 (5)	Page and Line # (6)
<u>Economic Development Authority</u>					
Economic Development Authority					
High Quality Jobs Program - SWJCF	\$ 11,700,000	\$ 11,700,000	\$ 0	\$ -11,700,000	
Business Incentives for Growth - SWJCF	0	0	11,700,000	11,700,000	PG 9 LN 32
Manufacturing 4.0 Program - SWJCF	2,016,675	2,016,675	2,350,000	333,325	PG 10 LN 10
Empower Rural Iowa Program - SWJCF	700,000	700,000	700,000	0	PG 10 LN 13
Total Economic Development Authority	\$ 14,416,675	\$ 14,416,675	\$ 14,750,000	\$ 333,325	
<u>Workforce Development, Department of</u>					
Iowa Workforce Development					
Field Offices - Spec Cont Fund	\$ 2,416,084	\$ 4,616,084	\$ 4,616,084	\$ 0	PG 9 LN 11
Field Offices - UI Reserve Interest	2,200,000	0	0	0	
AMOS Mid-Iowa Organizing Strategy - SWJCF	100,000	0	0	0	
Workforce Prep Outcome Rep - SWJCF	0	125,000	125,000	0	PG 13 LN 23
Adult Ed and Literacy for the Workforce - SWJCF	5,500,000	5,500,000	4,500,000	-1,000,000	PG 13 LN 28
STEM Internships - SWJCF	633,325	633,325	0	-633,325	
Total Workforce Development, Department of	\$ 10,849,409	\$ 10,874,409	\$ 9,241,084	\$ -1,633,325	
<u>Regents, Board of</u>					
Regents, Board of					
Regents Innovation Fund - SWJCF	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 0	PG 10 LN 15
ISU - Economic Development - SWJCF	2,424,302	2,424,302	2,424,302	0	PG 11 LN 10
SUI - Economic Development - SWJCF	209,279	209,279	209,279	0	PG 12 LN 13
SUI - Entrepreneur and Econ Growth - SWJCF	2,000,000	2,000,000	2,000,000	0	PG 12 LN 25
UNI - Economic Development - SWJCF	1,466,419	1,466,419	1,466,419	0	PG 12 LN 30
UNI - Workforce Development - SWJCF	0	0	1,000,000	1,000,000	PG 13 LN 8
UNI - Nursing Program Expansion - SWJCF	0	0	600,000	600,000	PG 13 LN 16
Total Regents, Board of	\$ 9,100,000	\$ 9,100,000	\$ 10,700,000	\$ 1,600,000	
Total Economic Development	\$ 34,366,084	\$ 34,391,084	\$ 34,691,084	\$ 300,000	

Economic Development FTE Positions

	Actual FY 2025 (1)	Estimated Net FY 2026 (2)	Final Action FY 2027 (4)	Final Action vs Est Net FY 2026 (5)	Page and Line # (6)
<u>Economic Development Authority</u>					
Economic Development Authority					
Economic Development Appropriation	57.41	66.25	70.15	3.90	PG 2 LN 3
High Quality Jobs Creations Assistance	8.37	0.50	0.00	-0.50	
Economic Dev Energy Projects Fund	4.75	8.95	8.95	0.00	
Wine, Beer, and Spirits Promotion Board	0.98	1.00	1.00	0.00	
Small Business Credit Initiative Fund	0.00	0.00	4.50	4.50	
State Historical Preservation Program Fund	9.30	9.85	9.85	0.00	
Business Incentives for Growth Fund	0.00	11.35	11.35	0.00	
Iowa Arts Council	4.56	5.95	5.70	-0.25	
Great Places	0.93	0.75	0.00	-0.75	
Total Economic Development Authority	86.30	104.60	111.50	6.90	
<u>Workforce Development, Department of</u>					
IWD - Vocational Rehabilitation Services					
Vocational Rehabilitation	231.71	0.00	0.00	0.00	
Independent Living	0.02	0.00	0.00	0.00	
IWD - Vocational Rehabilitation Services	231.74	0.00	0.00	0.00	
Iowa Workforce Development					
Field Office Operating Fund	190.88	156.09	157.09	1.00	PG 7 LN 7
Offender Reentry Program	3.74	4.00	4.00	0.00	PG 7 LN 18
Workplace Injury and Safety Surveys	1.51	1.90	1.90	0.00	PG 7 LN 33
Vocational Rehabilitation Services	0.00	268.00	233.00	-35.00	PG 8 LN 5
Employee Misclassification Program	2.34	3.00	0.00	-3.00	
Iowa Workforce Development	198.47	432.99	395.99	-37.00	
Total Workforce Development, Department of	430.21	432.99	395.99	-37.00	
<u>Public Employment Relations Board</u>					
Public Employment Relations					
General Office	0.01	0.00	0.00	0.00	
Total Public Employment Relations Board	0.01	0.00	0.00	0.00	

Economic Development FTE Positions

	Actual FY 2025 (1)	Estimated Net FY 2026 (2)	Final Action FY 2027 (4)	Final Action vs Est Net FY 2026 (5)	Page and Line # (6)
<u>Regents, Board of</u>					
Regents, Board of					
ISU - Economic Development - SWJCF	50.94	50.94	50.94	0.00	PG 11 LN 10
SUI - Economic Development - SWJCF	6.00	6.00	6.00	0.00	PG 12 LN 13
SUI - Entrepreneur and Econ Growth - SWJCF	8.00	8.00	8.00	0.00	PG 12 LN 25
UNI - Economic Development - SWJCF	13.00	13.00	13.00	0.00	PG 12 LN 30
ISU - Biosciences Innovation Ecosystem	14.81	14.81	14.81	0.00	PG 15 LN 6
SUI - Biosciences Innovation Ecosystem	4.35	4.35	4.35	0.00	PG 15 LN 15
UNI - Additive Manufacturing	2.73	2.73	2.73	0.00	PG 15 LN 24
Total Regents, Board of	99.83	99.83	99.83	0.00	
Total Economic Development	616.35	637.42	607.32	-30.10	