

**ECONOMIC DEVELOPMENT
APPROPRIATIONS SUBCOMMITTEE**

JANUARY 2025



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Economic Development Subcommittee Members

Analysis of the Governor's Budget Recommendations

SENATE

Mark S. Lofgren, Chairperson
Adrian Dickey, Vice Chairperson
William A. Dotzler Jr., Ranking Member
Herman C. Quirnbach
Dave Sires

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Ryan Weldon, Vice Chairperson
Elizabeth Wilson, Ranking Member
Jon Dunwell
Dean Fisher
Rob Johnson
Barb Kniff McCulla
Larry McBurney
Sam Wengryn

LEGISLATIVE SERVICES AGENCY

Fiscal Services Division

Evan Johnson (515.281.6301)
evan.johnson@legis.iowa.gov

Legal Services Division

Natalie Sherman (515.725.2299)
natalie.sherman@legis.iowa.gov

Joint Economic Development Appropriations Subcommittee



Chair
Representative
Latham, Shannon



Chair
Senator
Lofgren, Mark S.



Vice Chair
Senator
Dickey, Adrian



Vice Chair
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Weldon, Ryan



Ranking Member
Senator
Dotzler, William A.



Ranking Member
Representative
Wilson, Elizabeth



Representative
Dunwell, Jon



Representative
Fisher, Dean C.



Representative
Johnson, Rob



Representative
Kniff McCulla, Barb



Representative
McBurney, Larry



Senator
Quimbach, Herman
C.

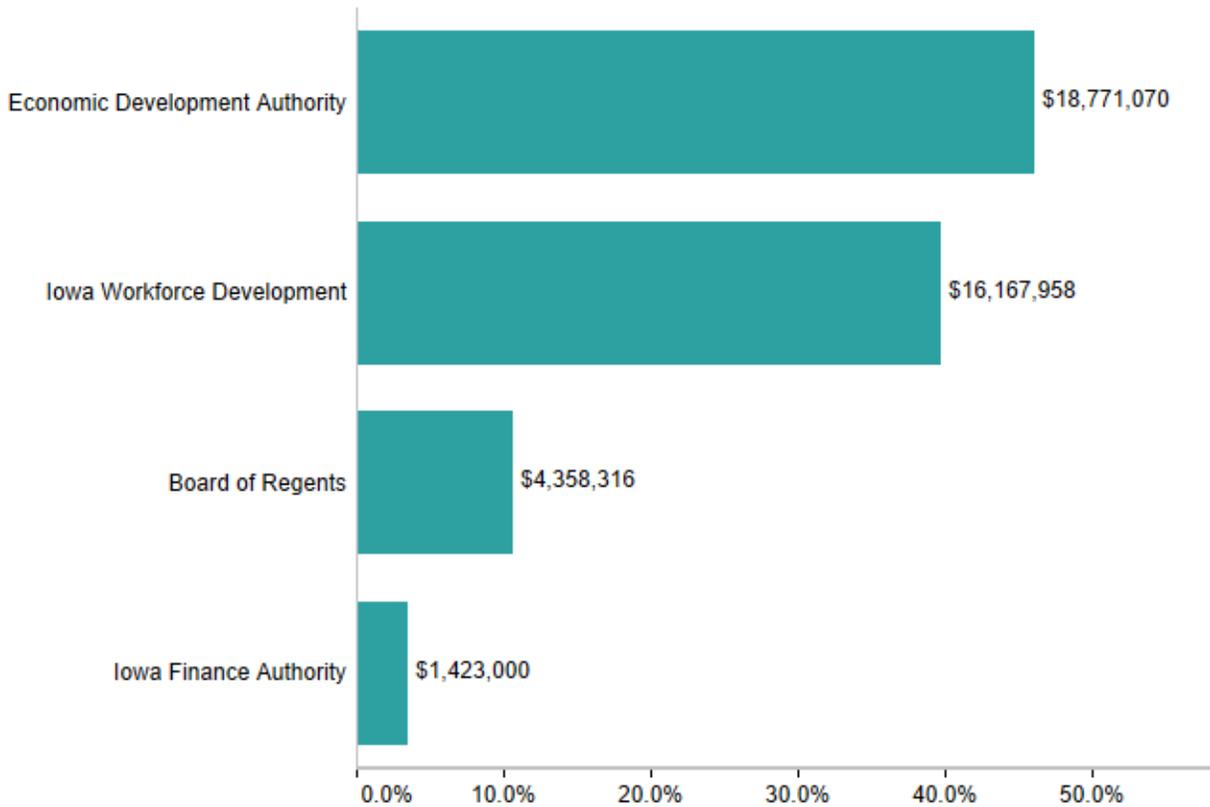


Senator
Sires, Dave

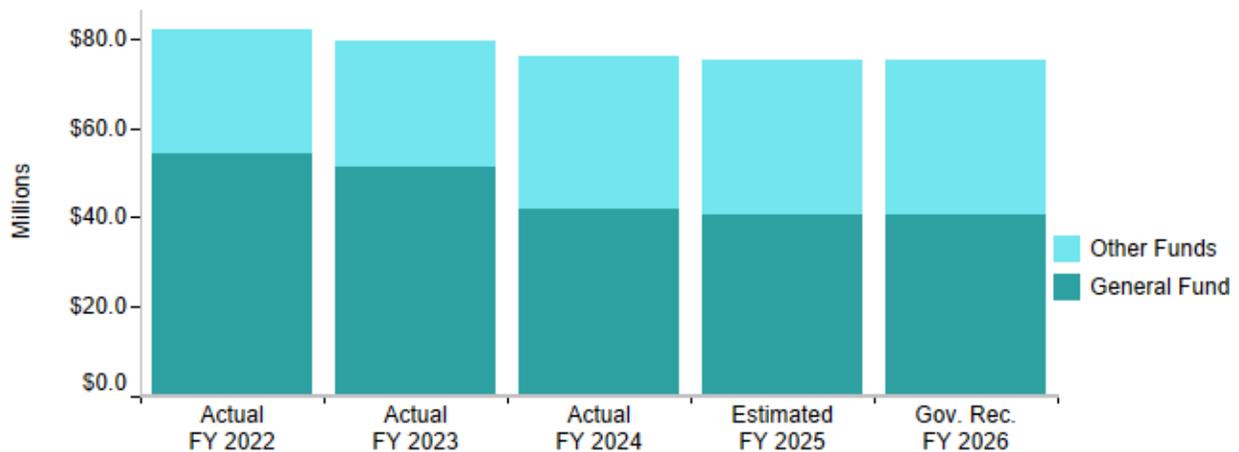


Representative
Wengryn, Sam

**FY 2026 General Fund Governor's Recommendations
 Total: \$40,720,344**



**Funding History by Appropriations Subcommittee —
 Economic Development**



IOWA ECONOMIC DEVELOPMENT AUTHORITY

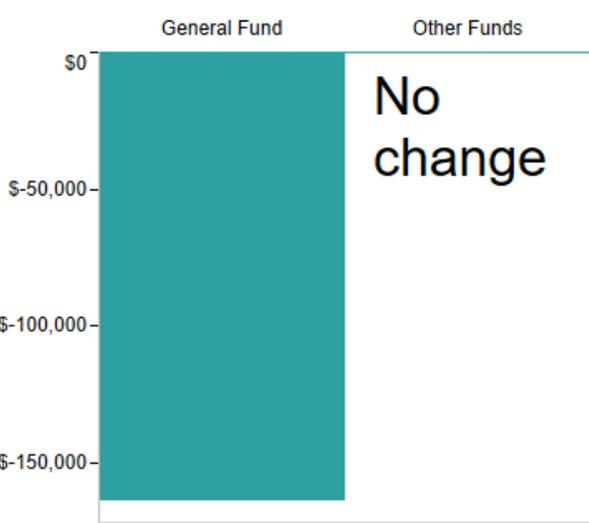
Overview and Funding History

Agency Overview: The [Iowa Economic Development Authority \(IEDA\)](#) is responsible for fostering the economic vitality of the State by working in focused partnerships with businesses, entrepreneurs, communities, and educational entities. The IEDA’s primary responsibilities are in the areas of finance, marketing, local government and service coordination, exporting, tourism, culture, job training and entrepreneurial assistance, and small business.

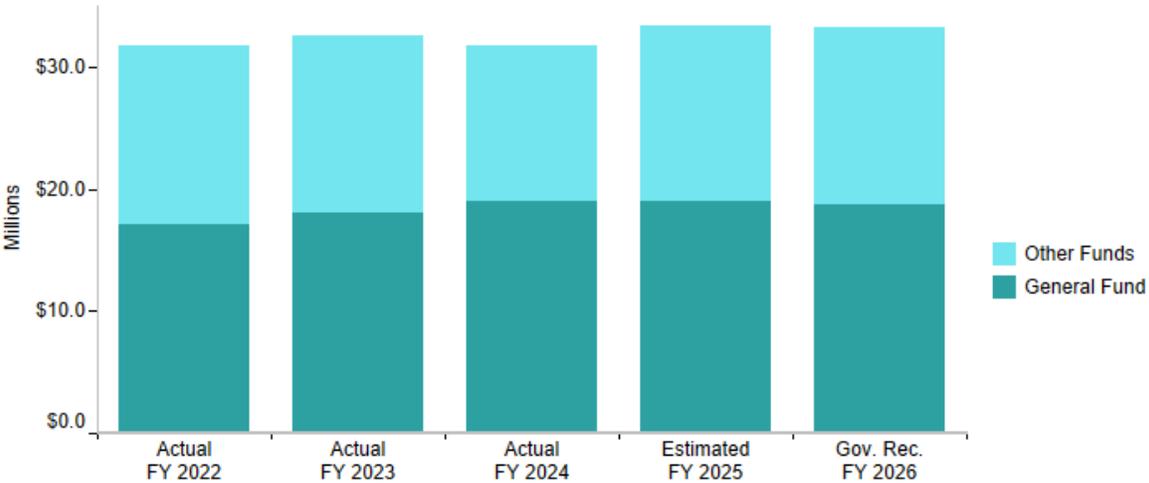
**FY 2026 Governor's Recommendations
Total: \$33,187,745**



**Governor's Recommendations
Compared to Estimated FY 2025**



Funding History



General Fund Recommendations

	Actual FY 2024 (1)	Estimated FY 2025 (2)	Gov Rec FY 2026 (3)	Gov Rec vs Est FY 2025 (4)
Economic Development Authority				
Economic Development Authority				
Economic Development Appropriation	\$ 12,807,359	\$ 12,921,510	\$ 12,999,646	\$ 78,136
World Food Prize	500,000	650,000	1,000,000	350,000
Councils of Governments (COGs) Assistance	250,000	350,000	0	-350,000
Community Advertising and Strategic Plan	1,100,000	1,100,000	1,100,000	0
Community Cultural Grants	172,090	172,090	0	-172,090
Iowa Arts Council	1,400,000	1,450,000	2,227,724	777,724
Great Places	149,710	149,710	0	-149,710
Cultural Trust Grants	150,000	150,000	0	-150,000
Operational Support Grants	448,403	448,403	0	-448,403
Tourism Marketing - Adjusted Gross Receipts	1,440,848	1,443,700	1,443,700	0
Butchery Innovation & Revitalization	633,325	0	0	0
Court Reporter Equipment Incentive Program	0	100,000	0	-100,000
Total Economic Development Authority	\$ 19,051,735	\$ 18,935,413	\$ 18,771,070	\$ -164,343

Governor’s FY 2026 Recommended Changes

Economic Development Appropriation \$78,136

An increase of \$78,136 for general operating expenses and an increase of 3.70 FTE positions for new incentive programs.

World Food Prize \$350,000

An increase of \$350,000 for the World Food Prize. This would bring the appropriation in line with Iowa Code section [15.368](#), which provides a \$1,000,000 standing appropriation for the World Food Prize.

Councils of Governments Assistance \$-350,000

A decrease of \$350,000 to eliminate the appropriation.

Community Cultural Grants \$-172,090

A decrease of \$172,090 to consolidate the appropriation under the Iowa Arts Council.

Iowa Arts Council \$777,724

An increase of \$777,724 and 0.50 FTE position for the Iowa Arts Council. This includes the following:

- \$770,203 and 0.50 FTE position to consolidate appropriations for Community Cultural Grants, the Great Places Program, and Operational Support Grants into the Iowa Arts Council appropriation.
- \$7,521 for operations.

Great Places \$-149,710

A decrease of \$149,710 and 0.50 FTE position to consolidate the appropriation under the Iowa Arts Council.

Cultural Trust Grants \$-150,000

A decrease of \$150,000 eliminating the appropriation and ending the program.

Operational Support Grants \$-448,403

A decrease of \$448,403 to consolidate the appropriation under the Iowa Arts Council.

Court Reporter Equipment Incentive Program \$-100,000

A decrease of \$100,000 eliminating the appropriation. *The Governor is recommending an appropriation of \$50,000 for a new Court Reporter Forgivable Loan Program under the Department of Education.*

Other Fund Recommendations

	Actual FY 2024	Estimated FY 2025	Gov Rec FY 2026	Gov Rec vs Est FY 2025
	(1)	(2)	(3)	(4)
Economic Development Authority				
Economic Development Authority				
High Quality Jobs Program - SWJCF	\$ 11,700,000	\$ 11,700,000	\$ 11,700,000	\$ 0
Manufacturing 4.0 Program - SWJCF	0	2,016,675	2,016,675	0
Empower Rural Iowa Program - SWJCF	700,000	700,000	700,000	0
Butchery Innovation and Revitalization - SWJCF	366,675	0	0	0
Total Economic Development Authority	\$ 12,766,675	\$ 14,416,675	\$ 14,416,675	\$ 0

Discussion Items

Great Places Program — The Great Places Program assists communities in developing innovative and entrepreneurial cultural and tourism efforts. The Great Places Program Fund last received funding in FY 2023. At the beginning of FY 2025, \$953,103 remained in the Fund.

Court Reporter Equipment Incentive Program — 2024 Iowa Acts, [House File 2644](#) (Court Reporter Revolving Fund Act), appropriated \$100,000 to the IEDA for the Court Reporter Equipment Incentive Program. *The Governor is recommending \$50,000 for a new appropriation to the Department of Education to provide forgivable loans to 10 individuals pursuing careers as court reporters after working in a rural community for five years.*

Major Economic Growth Attraction Program — 2024 Iowa Acts, [Senate File 574](#) (Economic Development Authority, Major Economic Growth Attraction Program Act), created the Major Economic Growth Attraction (MEGA) Program. The MEGA Program provides tax credits and refunds to certain businesses that invest at least \$1,000,000,000 in an Iowa project.

Destination Iowa — 2024 Iowa Acts, [House File 2691](#) (FY 2025 Infrastructure Appropriations Act), appropriated \$10,000,000 from the Rebuild Iowa Infrastructure Fund (RIIF) to the Destination Iowa Fund. The Fund provides grants to projects that increase tourism, develop and enhance recreational opportunities, or contribute to quality of life in rural communities. *The Governor is recommending \$10,000,000 from the RIIF in FY 2026.*

Grow Iowa Values Fund — At the beginning of FY 2025, \$1,759,801 in cash remained in the Grow Iowa Values Fund (GIVF). The funding was repealed in 2011 Iowa Acts, chapter [133](#) (FY 2012 Infrastructure Appropriations Act). The Subcommittee may wish to hear about any planned initiatives funded through the GIVF and receive a financial update on the GIVF.

Energy Infrastructure Revolving Loan Program — 2021 Iowa Acts, chapter [177](#) (Taxation and Other Provisions Act), created the Energy Infrastructure Revolving Loan Program (EIRLP) to be administered by the IEDA. The EIRLP, provides low-interest loans for energy infrastructure projects that facilitate electricity or gas generation, transmission, storage, or distribution. There was \$15,879,720 in available funds at the beginning of FY 2025. *The Governor is recommending modernizing the EIRLP and expanding the types of projects eligible for funding to include critical energy infrastructure and water-related infrastructure projects that are tied to economic development.*

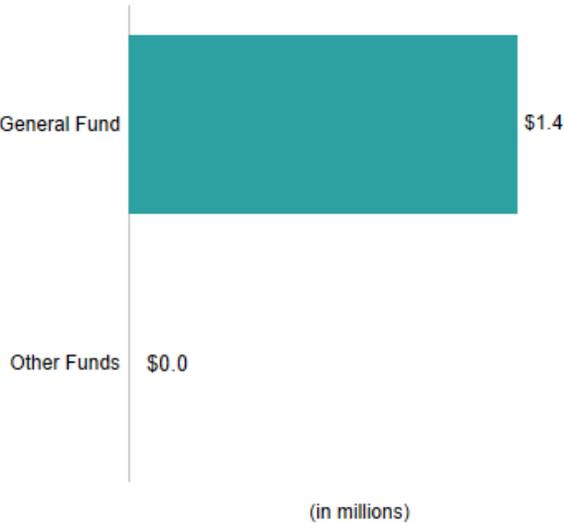
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

IOWA FINANCE AUTHORITY

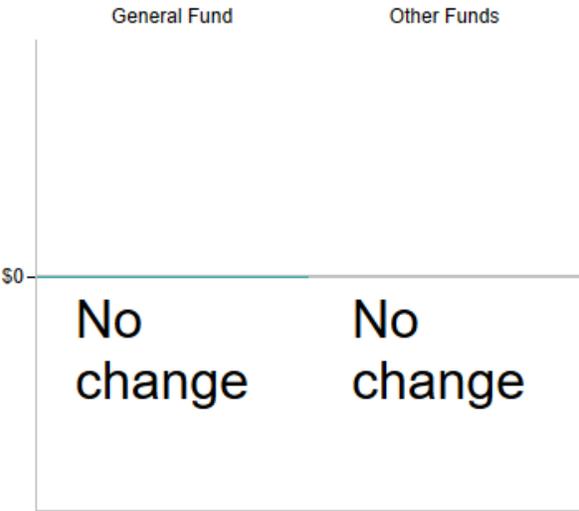
Overview and Funding History

Agency Overview: The [Iowa Finance Authority's \(IFA's\)](#) mission is to finance, administer, advance, and preserve affordable housing and to promote community and economic development for Iowans. The Authority receives no General Fund appropriation for operating expenses and does not have the ability to tax. The major funding sources for the Authority are bond proceeds, title guaranty fees, application fees, and interest earnings.

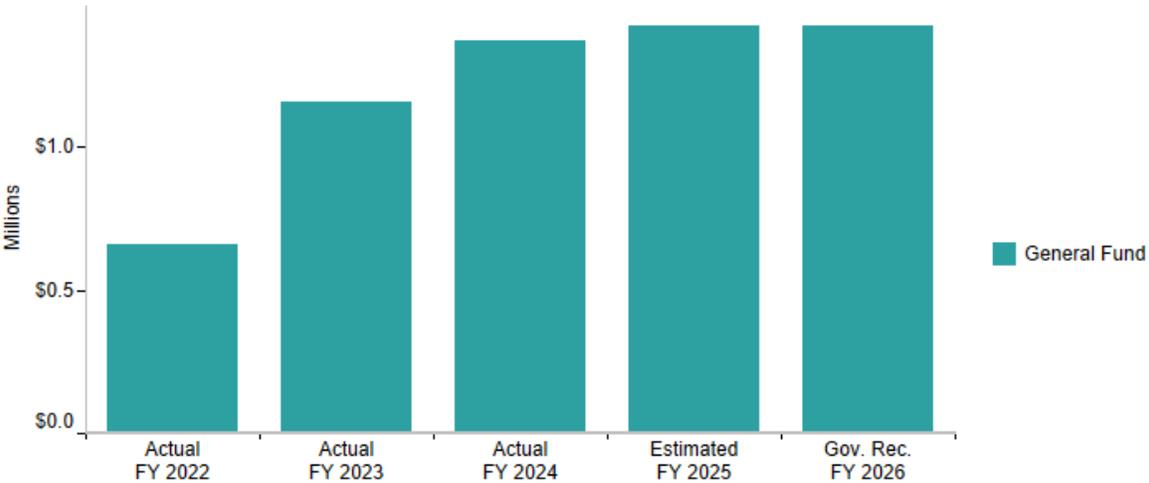
**FY 2026 Governor's Recommendations
Total: \$1,423,000**



**Governor's Recommendations
Compared to Estimated FY 2025**



Funding History



General Fund Recommendations

	Actual FY 2024 (1)	Estimated FY 2025 (2)	Gov Rec FY 2026 (3)	Gov Rec vs Est FY 2025 (4)
Iowa Finance Authority				
Iowa Finance Authority				
Rent Subsidy Program	\$ 873,000	\$ 873,000	\$ 873,000	\$ 0
Housing Renewal Pilot Program	500,000	550,000	550,000	0
Total Iowa Finance Authority	\$ 1,373,000	\$ 1,423,000	\$ 1,423,000	\$ 0

Discussion Items

Rent Subsidy Program — 2023 Iowa Acts, [Senate File 559](#) (FY 2024 Economic Development Appropriations Act), increased the FY 2024 General Fund appropriation for the Home- and Community-Based Services (HCBS) Rent Subsidy Program by \$215,000 to meet Program demand. The Program provides rent assistance to individuals on a Medicaid HCBS waiver. The Subcommittee may wish to receive an update from the IFA about demand for the Program.

Housing Renewal Pilot Program — 2022 Iowa Acts, [House File 2564](#) (FY 2023 Economic Development Appropriations Act), created a new General Fund appropriation of \$500,000 to the IFA. The purpose of the Program is to help acquire and redevelop foreclosed properties that might otherwise become sources of abandonment and blight within their communities. The Program is set to be repealed July 1, 2025. The Subcommittee may wish to receive an update from the IFA about the Program.

State Housing Trust Fund — The State Housing Trust Fund is used for the development and preservation of affordable housing for low-income individuals and for the Iowa Mortgage Help Initiative. At the beginning of FY 2025, the Fund had a balance of \$17,079,623.

Disaster Recovery Housing Assistance Program — The Disaster Recovery Housing Assistance Program provides eligible homeowners with up to \$50,000 in a forgivable loan for repair or rehabilitation of their disaster-impacted home for needs outside the scope of insurance or Federal Emergency Management Agency (FEMA) Individual Assistance. The Program received \$6,460,755 in FY 2025 from the Homestead Property Tax Credit Aid pursuant to the Governor’s emergency fund transfer authority in Iowa Code section [8.39](#).

Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

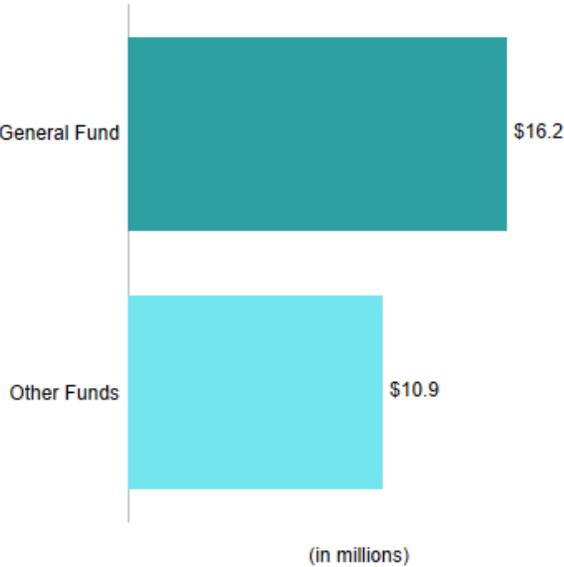
IOWA WORKFORCE DEVELOPMENT

Overview and Funding History

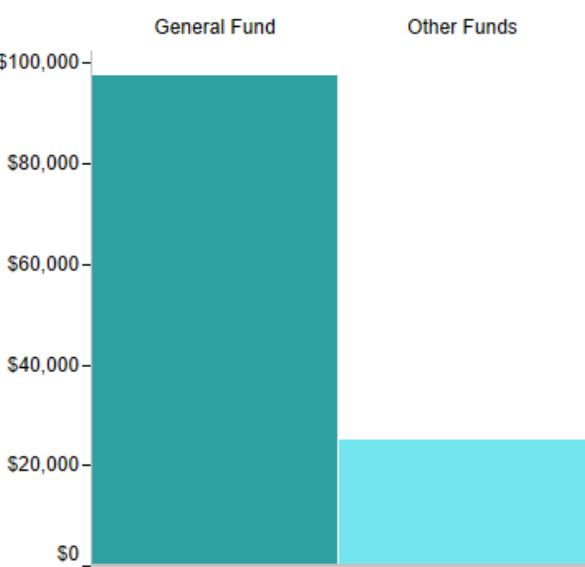
Agency Overview: [Iowa Workforce Development \(IWD\)](#) strives to improve the income, productivity, and safety of all Iowans. In conjunction with State and local economic development efforts, IWD also assists businesses in fulfilling workforce needs. IWD’s major services, products, and activities include:

- Workforce center services
- Business engagement
- Unemployment insurance
- Workforce information and analysis
- Vocational rehabilitation
- Resource management

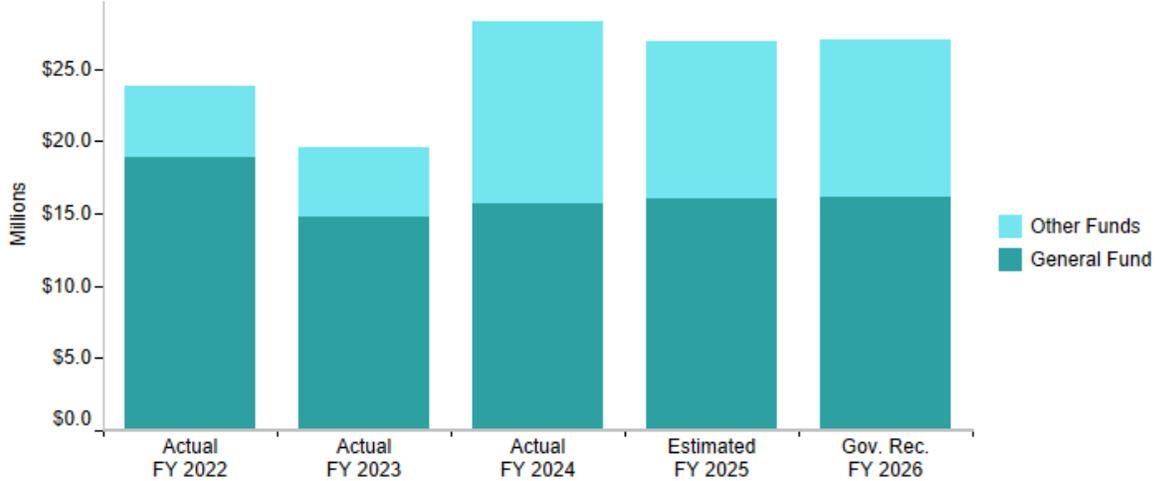
**FY 2026 Governor's Recommendations
Total: \$27,042,367**



**Governor's Recommendations
Compared to Estimated FY 2025**



Funding History



General Fund Recommendations

	Actual FY 2024 (1)	Estimated FY 2025 (2)	Gov Rec FY 2026 (3)	Gov Rec vs Est FY 2025 (4)
Workforce Development, Department of				
IWD - Vocational Rehabilitation Services				
Vocational Rehabilitation	\$ 6,106,732	\$ 6,226,739	\$ 0	\$ -6,226,739
Independent Living	84,804	84,804	0	-84,804
Entrepreneurs with Disabilities Program	138,506	138,506	0	-138,506
Independent Living Center Grant	86,547	86,547	0	-86,547
IWD - Vocational Rehabilitation Services	\$ 6,416,589	\$ 6,536,596	\$ 0	\$ -6,536,596
Iowa Workforce Development				
Operations - Field Offices	\$ 6,675,650	\$ 6,902,636	\$ 6,902,636	\$ 0
Offender Reentry Program	387,158	387,158	393,424	6,266
State Accounting System	228,822	228,822	228,822	0
Workplace Injury and Safety Surveys	125,555	125,555	127,314	1,759
Future Ready Summer Youth Intern Program	250,000	250,000	250,000	0
Adult Education and Literacy Programs	500,000	500,000	500,000	0
Future Ready Reg. Apprenticeship Prog.	760,000	760,000	760,000	0
Employee Misclassification Program	379,631	379,631	382,685	3,054
Entrepreneurs with Disabilities Program	0	0	143,297	143,297
Independent Living Center Grant	0	0	86,547	86,547
Independent Living	0	0	84,804	84,804
Vocational Rehabilitation Services	0	0	6,308,429	6,308,429
Iowa Workforce Development	\$ 9,306,816	\$ 9,533,802	\$ 16,167,958	\$ 6,634,156
Total Workforce Development, Department of	\$ 15,723,405	\$ 16,070,398	\$ 16,167,958	\$ 97,560

Governor’s FY 2026 Recommended Changes

Offender Reentry Program **\$6,266**
 An increase of \$6,266 for general operating expenses.

Workplace Injury and Safety Surveys **\$1,759**
 An increase of \$1,759 for general operating expenses.

Employee Misclassification Program **\$3,054**
 An increase of \$3,054 for general operating expenses and an increase of 3.00 FTE positions to fully staff the Employee Misclassification Program.

Entrepreneurs with Disabilities Program **\$4,791**
 An increase of \$4,791 for general operating expenses. *The Governor is recommending moving this appropriation from the division of Vocational Rehabilitation Services to a program under IWD in FY 2026 for accounting purposes.*

Vocational Rehabilitation Services **\$81,690**
 An increase of \$81,690 and 2.00 FTE positions for general operating expenses. *The Governor is recommending moving this appropriation from the division of Vocational Rehabilitation Services to a program under IWD in FY 2026 for accounting purposes.*

Notes: The Governor is recommending moving the appropriations for Independent Living and the Independent Living Center Grant from the division of Vocation Rehabilitation Services to programs under IWD in FY 2026 for accounting purposes. There is no change in funding compared to estimated 2025.

The Governor is recommending an increase of 14.00 FTE positions to fully staff field offices in FY 2026. This is no change in funding compared to estimated FY 2025.

Other Fund Recommendations

	Actual FY 2024 (1)	Estimated FY 2025 (2)	Gov Rec FY 2026 (3)	Gov Rec vs Est FY 2025 (4)
Workforce Development, Department of				
Iowa Workforce Development				
Field Offices - Spec Cont Fund	\$ 2,416,084	\$ 2,416,084	\$ 4,616,084	\$ 2,200,000
Field Offices - UI Reserve Interest	2,200,000	2,200,000	0	-2,200,000
AMOS Mid-Iowa Organizing Strategy - SWJCF	100,000	100,000	0	-100,000
Future Ready Iowa Coordinator - SWJCF	150,000	0	0	0
Adult Ed and Literacy for the Workforce - SWJCF	5,500,000	5,500,000	5,500,000	0
STEM Internships - SWJCF	633,325	633,325	633,325	0
Work-Based Learning Intermed Net - SWJCF	1,500,000	0	0	0
Workforce Prep Outcome Rep - SWJCF	0	0	125,000	125,000
Total Workforce Development, Department of	\$ 12,499,409	\$ 10,849,409	\$ 10,874,409	\$ 25,000

Governor’s FY 2026 Recommended Changes

Field Offices — Special Contingency Fund \$2,200,000

An increase of \$2,200,000 to replace field office funding that previously came from the interest earned on the Unemployment Compensation Reserve Fund.

Field Offices — Unemployment Insurance Reserve Interest \$-2,200,000

A decrease of \$2,200,000 eliminating the appropriation. The Unemployment Compensation Reserve Fund was eliminated in 2024 Iowa Acts, [Senate File 2411](#) (Work-Based Learning Act).

AMOS Mid-Iowa Organizing Strategy — SWJCF \$-100,000

A decrease of \$100,000 eliminating the appropriation and ending the program.

Workforce Prep Outcome Rep — SWJCF \$125,000

An increase of \$125,000 for staffing costs to complete workforce preparation outcome reporting. *Costs for this appropriation are being accompanied by an equal recommended decrease in the Education budget for workforce preparation outcome reporting.*

Discussion Items

Special Employment Security Contingency Fund — The Subcommittee may wish to hear from the IWD about the funds available from the Special Employment Security Contingency Fund. The appropriation for field offices in FY 2025 was approximately \$2,400,000. Revenues to the Fund are estimated to be \$5,200,000 in FY 2025. Agency expenditures are estimated to be \$6,900,000 in FY 2025. The available balance in the Fund at the beginning of FY 2025 was \$4,500,000 and the available balance at the beginning of FY 2026 is estimated to be \$2,800,000 (excluding \$2,200,000 for cash flow purposes and moneys transferred from the Unemployment Compensation Reserve Fund).

Unemployment Compensation Reserve Fund — Senate File 2411 repealed the Unemployment Compensation Reserve Fund and transferred its balance to various other funds. As of January 7, 2025, no funds have been transferred. The Subcommittee may wish to receive an update on the status of the Reserve Fund.

Workforce Opportunity Fund — The Workforce Opportunity Fund was created in SF 2411 to support training and infrastructure related to the growth and maintenance of the State’s workforce programs. The Subcommittee may wish to request information about plans for the Fund.

Unemployment Insurance Systems Modernization and Reed Act Funding — IWD has been authorized to use up to \$44,600,000 from the federal [Assistance for Unemployed Workers and Struggling Families Act \(Reed Act\)](#) for one-time funding for the modernization of unemployment insurance systems and for the acquisition of programming, software, and equipment required to provide an administrative

system for the Iowa Unemployment Insurance Program. Previous Reed Act appropriations include \$4,800,000 in FY 2016, \$597,000 in FY 2017, and \$39,200,000 in FY 2018. As of November 6, 2024, IWD has expended \$22,601,407 and has an unspent balance of \$22,020,593. There is \$26,192,307 of available Reed Act funding that has yet to be appropriated.

Iowa's Unemployment Compensation Trust Fund — The Unemployment Compensation Trust Fund, or Unemployment Insurance Trust Fund, is administered by the U.S. Department of Labor in cooperation with IWD to help Iowans deal with periods of economic insecurity. State Unemployment Insurance laws are codified in Iowa Code chapter [96](#). The Fund is replenished through insurance taxes paid by Iowa employers based on a formula that includes an employer's five-year average annual benefit payment and the employer's five-year average annual taxable payroll. According to IWD monthly data, \$316,386,582 was provided in regular unemployment insurance benefits in calendar year (CY) 2024, which is an increase from the \$260,476,759 provided in CY 2023. According to federal Department of Labor data, as of January 1, 2025, the balance in the Unemployment Compensation Trust Fund was \$1,951,397,517. *The Governor is recommending modifying the unemployment tax system by decreasing the taxable wage base, reducing the number of tax tables, and lowering the maximum tax rate in all tax tables to 5.4%.*

Iowa Office of Apprenticeship — The [Iowa Office of Apprenticeship](#) was officially recognized as a State Apprenticeship Agency by the U.S. Department of Labor in CY 2024. The Subcommittee may wish to receive an update about plans for the Office.

Vocational Rehabilitation Federal Funding — Federal funds match the General Fund appropriation for Vocational Rehabilitation Services (21.3% State to 78.7% federal). Available federal funds increase each year at the rate of inflation and are allotted to states by formula. State funds are subject to a maintenance of effort requirement.

Healthcare Credentialing Grant — The Governor announced \$3,000,000 in funding from the federal [American Rescue Plan Act \(ARPA\)](#) for the Healthcare Credentialing Grant program. The grants are intended to be used by employers to train and educate nurses, certified nursing assistants (CNAs), and licensed practical nurses (LPNs) in Iowa.

Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

PUBLIC EMPLOYMENT RELATIONS BOARD

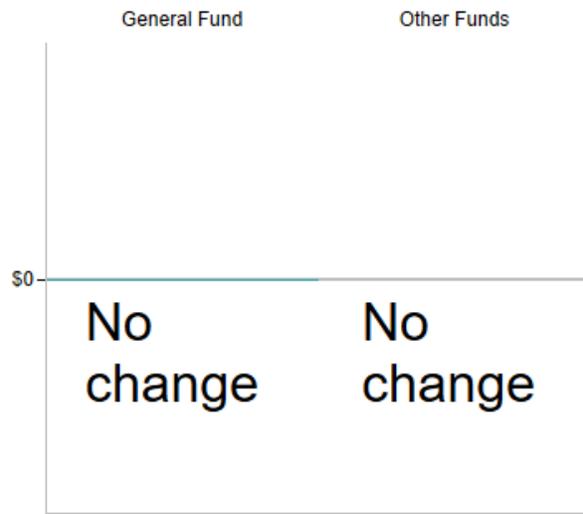
Overview and Funding History

Agency Overview: The Iowa [Public Employment Relations Board \(PERB\)](#) is responsible for implementing the provisions of the [State Public Employment Relations Act](#) and for adjudicating and conciliating labor and management disputes involving public employers and employee organizations throughout the State.

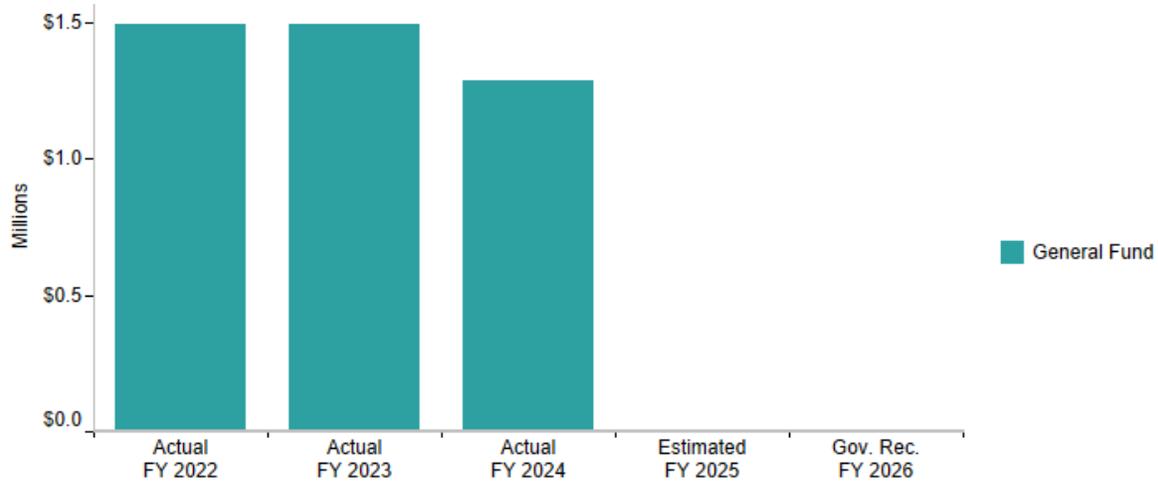
**FY 2026 Governor's Recommendations
Total: \$0**



**Governor's Recommendations
Compared to Estimated FY 2025**



Funding History



General Fund Recommendations

Public Employment Relations Board Alignment — Due to 2024 Iowa Acts, [Senate File 2385](#) (State Government Boards and Commissions Act), the PERB was eliminated and its duties were transferred to the Employment Appeal Board of the Department of Inspections, Appeals, and Licensing (DIAL).

	Actual FY 2024 <u>(1)</u>	Estimated FY 2025 <u>(2)</u>	Gov Rec FY 2026 <u>(3)</u>	Gov Rec vs Est FY 2025 <u>(4)</u>
Public Employment Relations Board				
Public Employment Relations General Office	\$ 1,290,230	\$ 0	\$ 0	\$ 0
Total Public Employment Relations Board	<u>\$ 1,290,230</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

BOARD OF REGENTS

Overview and Funding History

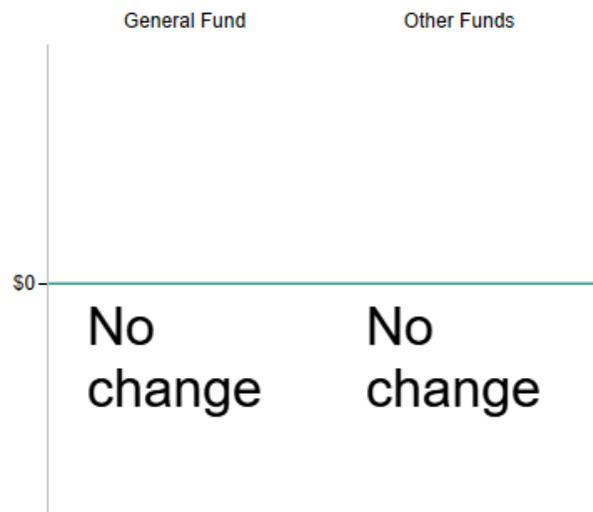
Agency Overview: The Economic Development Appropriations Subcommittee appropriates funds to the [Board of Regents](#) universities for the following purposes:

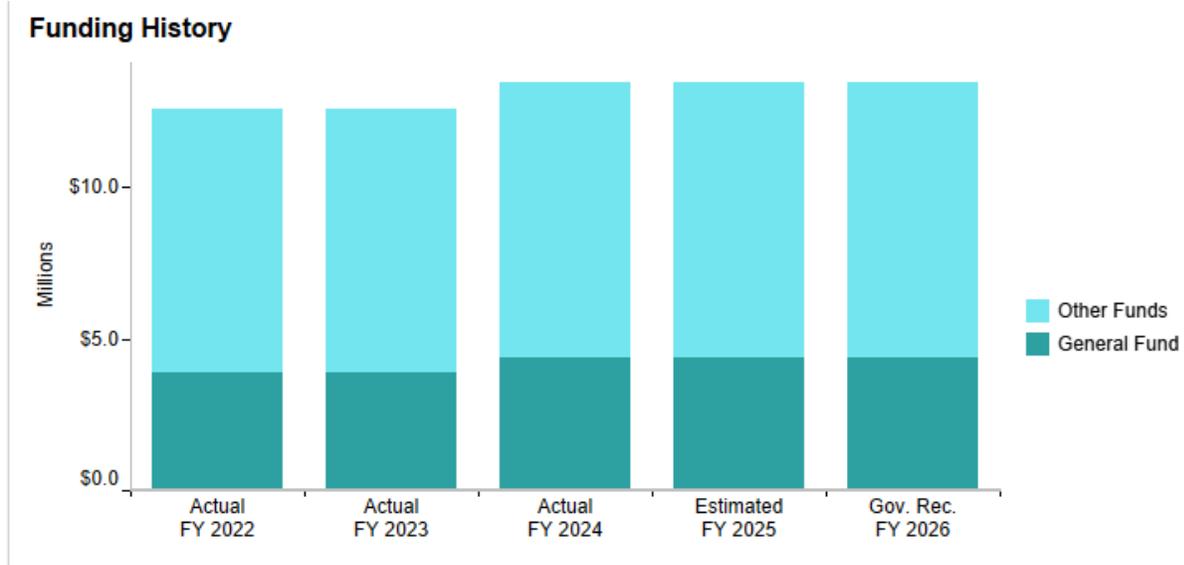
- The Regents Innovation Fund appropriation is allocated to the three Regents institutions for capacity-building infrastructure in areas related to technology commercialization; marketing and business development efforts related to technology commercialization, entrepreneurship, and business growth; and infrastructure projects and programs needed to assist in implementation of activities under Iowa Code chapter [262B](#) (Commercialization of Research). Refer to the **Budget Unit Brief** [Regents Innovation Fund](#) for more information.
- The University of Iowa (UI) Economic Development appropriation includes the UI Pharmaceuticals Program, the UI Research Park, and the Technology Innovation Center. Refer to the **Budget Unit Brief** [University of Iowa — Economic Development](#) for more information.
- The UI Entrepreneur and Economic Growth appropriation is to be used to expand public/private partnerships and programming through the Pappajohn Entrepreneurial Center. Refer to the **Budget Unit Brief** [University of Iowa — Entrepreneur and Economic Growth](#) for more information.
- The Iowa State University (ISU) Economic Development appropriation includes the Institute for Physical Research and Technology, the Small Business Development Centers, and the ISU Research Park. Refer to the **Budget Unit Brief** [Iowa State University — Economic Development](#) for more information.
- The University of Northern Iowa (UNI) Economic Development appropriation includes the Institute for Decision Making (IDM), the Metal Casting Center, Advance Iowa, the Family Business Center, and the MyEntreNet Program. Refer to the **Budget Unit Brief** [University of Northern Iowa — Economic Development](#) for more information.

FY 2026 Governor's Recommendations
Total: \$13,458,316



Governor's Recommendations Compared to Estimated FY 2025





The five-year funding history graph above does not reflect any funding the Board of Regents received through allocations or appropriations from the RIIF. Information on these appropriations can be found in the **Transportation, Infrastructure, and Capitals Appropriations Subcommittee** section of this document.

General Fund Recommendations

	Actual FY 2024 (1)	Estimated FY 2025 (2)	Gov Rec FY 2026 (3)	Gov Rec vs Est FY 2025 (4)
Regents, Board of				
Regents, Board of				
ISU - Biosciences Innovation Ecosystem - GF	\$ 2,963,995	\$ 2,963,995	\$ 2,963,995	\$ 0
UI - Biosciences Innovation Ecosystem - GF	1,000,000	1,000,000	1,000,000	0
UNI - Additive Manufacturing - GF	394,321	394,321	394,321	0
Total Regents, Board of	\$ 4,358,316	\$ 4,358,316	\$ 4,358,316	\$ 0
Total Economic Development	\$ 41,796,686	\$ 40,787,127	\$ 40,720,344	\$ -66,783

Other Fund Recommendations

	Actual FY 2024 (1)	Estimated FY 2025 (2)	Gov Rec FY 2026 (3)	Gov Rec vs Est FY 2025 (4)
Regents, Board of				
Regents, Board of				
Regents Innovation Fund - SWJCF	\$ 3,000,000	\$ 3,000,000	\$ 0	\$ -3,000,000
ISU - Economic Development - SWJCF	2,424,302	2,424,302	2,424,302	0
UI - Economic Development - SWJCF	209,279	209,279	209,279	0
UI - Entrepreneur and Econ Growth - SWJCF	2,000,000	2,000,000	2,000,000	0
UNI - Economic Development - SWJCF	1,466,419	1,466,419	1,466,419	0
UNI - Workforce Development - SWJCF	0	0	3,000,000	3,000,000
Total Regents, Board of	\$ 9,100,000	\$ 9,100,000	\$ 9,100,000	\$ 0
Total Economic Development	\$ 34,366,084	\$ 34,366,084	\$ 34,391,084	\$ 25,000

Governor’s FY 2026 Recommended Changes**Regents Innovation Fund — SWJCF **\$-3,000,000****

A decrease of \$3,000,000 eliminating the appropriation and ending the program.

UNI — Workforce Development — SWJCF **\$3,000,000**

An increase of \$3,000,000 for the University of Northern Iowa (UNI) to offer students from contiguous states the same rate of tuition and mandatory fees that are charged to resident students.

Discussion Items

Economic Development, Commercialization of Research, and Technology Transfer — The Subcommittee may wish to receive an update from the Board of Regents regarding collaboration between the universities and businesses and how these efforts bring private and federal resources into Iowa. According to the Board of Regents, licensed technology has increased revenue to Iowa companies by \$54,000,000 from FY 2020 to FY 2024, while the three universities were awarded \$632,000,000 from competitive federal grants and awards in FY 2024.

UNI Manufacturing 4.0 — UNI’s Institute for Decision Making (IDM) and Additive Manufacturing Center (AMC) are in partnership with the IEDA to advance Manufacturing 4.0 initiatives and economic development training across Iowa. The Subcommittee may wish to request an update from UNI about the partnership and its goals.

Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

Comparisons to Other States — Gross Domestic Product

Data gathered by the [Bureau of Economic Analysis \(BEA\)](#) represents the Gross Domestic Product (GDP) by state. The GDP is the value added to goods and services by economic activity. It is equivalent to a state's gross output (sales or receipts and other operating income, commodity taxes, and inventory change) minus input (consumption of goods and services purchased from other U.S. industries or imported). This measure uses chained 2017 dollars to account for inflation.

When evaluated on a per capita basis, Iowa ranked 20th in the nation with a per capita GDP of \$63,003 in CY 2023. The state with the highest per capita GDP was New York (\$91,523), followed by Massachusetts (\$87,912) and Washington (\$86,682). The three lowest states were Mississippi (\$40,667), West Virginia (\$45,647), and Arkansas (\$46,569).

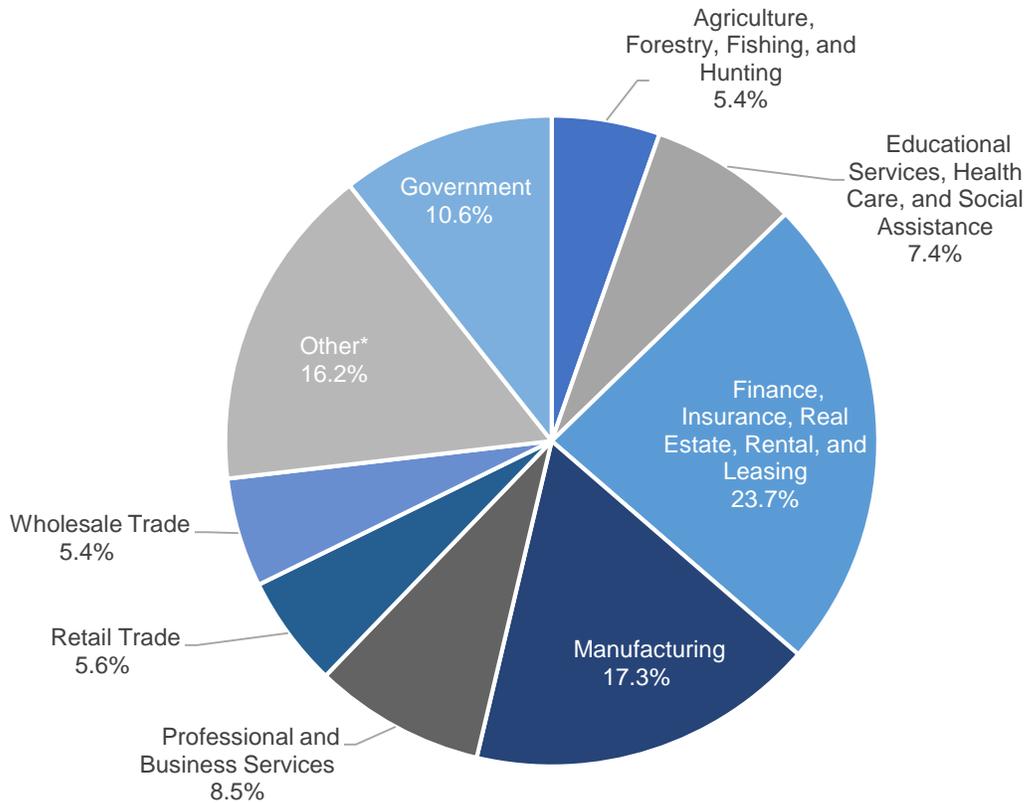
Since 2017, Iowa's GDP has grown by 7.98%, the 38th largest increase among all states. The state with the largest increase was Idaho (31.48%), followed by Utah (31.02%) and Washington (28.47%). The states that had the slowest growth were Alaska (0.95%), Hawaii (1.35%), and Louisiana (3.66%).

The chart on the following page displays Iowa's GDP by North American Industry Classification System (NAICS) sector. The largest two sectors of Iowa's GDP are Finance, Insurance, Real Estate, Rental, and Leasing (23.70%) and Manufacturing (17.30%).

The fastest-growing sectors in Iowa since 2017 are Professional and Business Services (41.90%) and Agriculture, Forestry, Fishing, and Hunting (27.20%). The sectors with the slowest growth since 2017 are Wholesale Trade (-2.10%) and Retail Trade (-0.50%).

For additional comparisons, refer to the [Bureau of Economic Analysis](#).

Iowa's GDP by Industry CY 2023 (\$202.051 Billion Chained 2017 Dollars)



*Other includes:

- Mining
- Utilities
- Construction
- Transportation and Warehousing
- Information
- Arts, Entertainment, Recreation, Accommodation, and Food Services
- Any other industry not otherwise categorized

Reports Required to Be Filed with General Assembly

Reports and other documents required to be filed with the General Assembly are organized by submitting department and by date and are published on the LSA [website](#).

LSA Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov



Appendix A – Appropriations Tracking

Analysis of the Governor's Budget Recommendations

This Appendix contains tracking for the following:

- General Fund
- Other Funds
- Full-Time Equivalent (FTE) Positions

The Legislative Services Agency publishes **Budget Unit Briefs** that discuss the purpose of particular appropriations and programs. If a publication is available, it has been hyperlinked in the title of the appropriation.

Economic Development General Fund

	Actual FY 2024 <u>(1)</u>	Estimated FY 2025 <u>(2)</u>	Gov Rec FY 2026 <u>(3)</u>	Gov Rec vs Est FY 2025 <u>(4)</u>
<u>Economic Development Authority</u>				
Economic Development Authority				
Economic Development Appropriation	\$ 12,807,359	\$ 12,921,510	\$ 12,999,646	\$ 78,136
World Food Prize	500,000	650,000	1,000,000	350,000
Councils of Governments (COGs) Assistance	250,000	350,000	0	-350,000
Community Advertising and Strategic Plan	1,100,000	1,100,000	1,100,000	0
Community Cultural Grants	172,090	172,090	0	-172,090
Iowa Arts Council	1,400,000	1,450,000	2,227,724	777,724
Great Places	149,710	149,710	0	-149,710
Cultural Trust Grants	150,000	150,000	0	-150,000
Operational Support Grants	448,403	448,403	0	-448,403
Tourism Marketing - Adjusted Gross Receipts	1,440,848	1,443,700	1,443,700	0
Butchery Innovation & Revitalization	633,325	0	0	0
Court Reporter Equipment Incentive Program	0	100,000	0	-100,000
Total Economic Development Authority	\$ 19,051,735	\$ 18,935,413	\$ 18,771,070	\$ -164,343
<u>Iowa Finance Authority</u>				
Iowa Finance Authority				
Rent Subsidy Program	\$ 873,000	\$ 873,000	\$ 873,000	\$ 0
Housing Renewal Pilot Program	500,000	550,000	550,000	0
Total Iowa Finance Authority	\$ 1,373,000	\$ 1,423,000	\$ 1,423,000	\$ 0
<u>Public Employment Relations Board</u>				
Public Employment Relations				
General Office	\$ 1,290,230	\$ 0	\$ 0	\$ 0
Total Public Employment Relations Board	\$ 1,290,230	\$ 0	\$ 0	\$ 0

Economic Development General Fund

	Actual FY 2024 <u>(1)</u>	Estimated FY 2025 <u>(2)</u>	Gov Rec FY 2026 <u>(3)</u>	Gov Rec vs Est FY 2025 <u>(4)</u>
<u>Workforce Development, Department of</u>				
IWD - Vocational Rehabilitation Services				
Vocational Rehabilitation	\$ 6,106,732	\$ 6,226,739	\$ 0	\$ -6,226,739
Independent Living	84,804	84,804	0	-84,804
Entrepreneurs with Disabilities Program	138,506	138,506	0	-138,506
Independent Living Center Grant	86,547	86,547	0	-86,547
IWD - Vocational Rehabilitation Services	\$ 6,416,589	\$ 6,536,596	\$ 0	\$ -6,536,596
Iowa Workforce Development				
Operations - Field Offices	\$ 6,675,650	\$ 6,902,636	\$ 6,902,636	\$ 0
Offender Reentry Program	387,158	387,158	393,424	6,266
State Accounting System	228,822	228,822	228,822	0
Workplace Injury and Safety Surveys	125,555	125,555	127,314	1,759
Future Ready Summer Youth Intern Program	250,000	250,000	250,000	0
Adult Education and Literacy Programs	500,000	500,000	500,000	0
Future Ready Reg. Apprenticeship Prog.	760,000	760,000	760,000	0
Employee Misclassification Program	379,631	379,631	382,685	3,054
Entrepreneurs with Disabilities Program	0	0	143,297	143,297
Independent Living Center Grant	0	0	86,547	86,547
Independent Living	0	0	84,804	84,804
Vocational Rehabilitation Services	0	0	6,308,429	6,308,429
Iowa Workforce Development	\$ 9,306,816	\$ 9,533,802	\$ 16,167,958	\$ 6,634,156
Total Workforce Development, Department of	\$ 15,723,405	\$ 16,070,398	\$ 16,167,958	\$ 97,560
<u>Regents, Board of</u>				
Regents, Board of				
ISU - Biosciences Innovation Ecosystem - GF	\$ 2,963,995	\$ 2,963,995	\$ 2,963,995	\$ 0
UI - Biosciences Innovation Ecosystem - GF	1,000,000	1,000,000	1,000,000	0
UNI - Additive Manufacturing - GF	394,321	394,321	394,321	0
Total Regents, Board of	\$ 4,358,316	\$ 4,358,316	\$ 4,358,316	\$ 0
Total Economic Development	\$ 41,796,686	\$ 40,787,127	\$ 40,720,344	\$ -66,783

Economic Development Other Funds

	Actual FY 2024 (1)	Estimated FY 2025 (2)	Gov Rec FY 2026 (3)	Gov Rec vs Est FY 2025 (4)
<u>Economic Development Authority</u>				
Economic Development Authority				
High Quality Jobs Program - SWJCF	\$ 11,700,000	\$ 11,700,000	\$ 11,700,000	\$ 0
Manufacturing 4.0 Program - SWJCF	0	2,016,675	2,016,675	0
Empower Rural Iowa Program - SWJCF	700,000	700,000	700,000	0
Butchery Innovation and Revitalization - SWJCF	366,675	0	0	0
Total Economic Development Authority	\$ 12,766,675	\$ 14,416,675	\$ 14,416,675	\$ 0
<u>Workforce Development, Department of</u>				
Iowa Workforce Development				
Field Offices - Spec Cont Fund	\$ 2,416,084	\$ 2,416,084	\$ 4,616,084	\$ 2,200,000
Field Offices - UI Reserve Interest	2,200,000	2,200,000	0	-2,200,000
AMOS Mid-Iowa Organizing Strategy - SWJCF	100,000	100,000	0	-100,000
Future Ready Iowa Coordinator - SWJCF	150,000	0	0	0
Adult Ed and Literacy for the Workforce - SWJCF	5,500,000	5,500,000	5,500,000	0
STEM Internships - SWJCF	633,325	633,325	633,325	0
Work-Based Learning Intermed Net - SWJCF	1,500,000	0	0	0
Workforce Prep Outcome Rep - SWJCF	0	0	125,000	125,000
Total Workforce Development, Department of	\$ 12,499,409	\$ 10,849,409	\$ 10,874,409	\$ 25,000
<u>Regents, Board of</u>				
Regents, Board of				
Regents Innovation Fund - SWJCF	\$ 3,000,000	\$ 3,000,000	\$ 0	\$ -3,000,000
ISU - Economic Development - SWJCF	2,424,302	2,424,302	2,424,302	0
UI - Economic Development - SWJCF	209,279	209,279	209,279	0
UI - Entrepreneur and Econ Growth - SWJCF	2,000,000	2,000,000	2,000,000	0
UNI - Economic Development - SWJCF	1,466,419	1,466,419	1,466,419	0
UNI - Workforce Development - SWJCF	0	0	3,000,000	3,000,000
Total Regents, Board of	\$ 9,100,000	\$ 9,100,000	\$ 9,100,000	\$ 0
Total Economic Development	\$ 34,366,084	\$ 34,366,084	\$ 34,391,084	\$ 25,000



Explanation of FTE Position Data

Analysis of the Governor's Budget Recommendations

The following is an explanation of the full-time equivalent (FTE) position information provided on the following tables. The columns of FTE position data represent different points in time that the numbers were compiled. For additional information on the State's FTE positions, see the ***Fiscal Research Brief*** entitled [FY 2023 FTE Positions and Personnel Costs](#).

Actual FY 2024: This data represents the actual FTE position utilization calculated at the close of the fiscal year. The FTE position usage is calculated by taking the actual hours worked during the fiscal year and dividing the number by 2,080 hours. For example, if a department has budgeted a full-time position (equating to 1.00 FTE) and this position is vacant for six months of the fiscal year, at the close of the fiscal year the calculation of the actual FTE position would be 0.50 ($1,040 \div 2,080 = 0.50$). The calculation of the actual FTE position factors out the portion of the position that was vacant during the fiscal year.

Estimated FY 2025: This data represents the estimated FTE positions that were budgeted by the departments at the beginning of FY 2025 and incorporates any revisions made to the budget by the departments through (approximately) December 2024. Changes to the estimates can occur for a variety of reasons. For example, if departments are not provided funding for salary adjustments to cover the costs of funding collective bargaining contracts, the departments will often reduce the number of FTE positions in order to cover costs.

Gov. Rec. FY 2026: This is the Governor's recommendation for FY 2026.

Gov. Rec. FY 2026 vs Est. FY 2025: This represents the difference between the Governor's recommended FTE positions for FY 2026 and the most recent estimates for FY 2025.

Economic Development

FTE Positions

	Actual FY 2024 (1)	Estimated FY 2025 (2)	Gov Rec FY 2026 (3)	Gov Rec vs Est FY 2025 (4)
<u>Cultural Affairs, Department of</u>				
Cultural Affairs, Dept. of				
Administration Division	0.01	0.00	0.00	0.00
Historical Division	0.64	0.00	0.00	0.00
Historic Sites	0.07	0.00	0.00	0.00
Arts Division	0.08	0.00	0.00	0.00
Great Places	0.03	0.00	0.00	0.00
Total Cultural Affairs, Department of	0.83	0.00	0.00	0.00
<u>Economic Development Authority</u>				
Economic Development Authority				
Economic Development Appropriation	58.06	64.75	68.45	3.70
High Quality Jobs Creations Assistance	8.48	9.75	9.75	0.00
Economic Dev Energy Projects Fund	5.89	7.45	7.45	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	0.00	0.00
Iowa Commission on Volunteer Service	0.23	0.00	0.00	0.00
Future Ready Iowa Mentor Prog - SWJCF	0.01	0.00	0.00	0.00
State Historical Preservation Program Fund	9.30	12.00	12.00	0.00
Iowa Arts Council	4.82	5.50	6.00	0.50
Great Places	0.98	0.50	0.00	-0.50
Total Economic Development Authority	88.74	100.95	104.65	3.70

Economic Development

FTE Positions

	Actual FY 2024 (1)	Estimated FY 2025 (2)	Gov Rec FY 2026 (3)	Gov Rec vs Est FY 2025 (4)
<u>Workforce Development, Department of</u>				
IWD - Vocational Rehabilitation Services				
Vocational Rehabilitation	221.97	249.00	4.00	-245.00
Independent Living	1.27	1.00	0.00	-1.00
IWD - Vocational Rehabilitation Services	223.24	250.00	4.00	-246.00
Iowa Workforce Development				
Labor Services Division	0.89	0.00	0.00	0.00
Workers' Compensation Division	0.35	0.00	0.00	0.00
Field Office Operating Fund	158.19	153.43	167.43	14.00
Offender Reentry Program	4.63	5.00	5.00	0.00
Workplace Injury and Safety Surveys	2.03	2.55	2.55	0.00
Employee Misclassification Program	2.63	1.00	4.00	3.00
Independent Living	0.00	0.00	1.00	1.00
Vocational Rehabilitation Services	0.00	0.00	247.00	247.00
Iowa Workforce Development	168.71	161.98	426.98	265.00
Total Workforce Development, Department of	391.95	411.98	430.98	19.00
<u>Public Employment Relations Board</u>				
Public Employment Relations				
General Office	2.91	0.00	0.00	0.00
Total Public Employment Relations Board	2.91	0.00	0.00	0.00
<u>Regents, Board of</u>				
Regents, Board of				
ISU - Economic Development - SWJCF	50.94	50.94	50.94	0.00
UI - Economic Development - SWJCF	6.00	6.00	6.00	0.00
UI - Entrepreneur and Econ Growth - SWJCF	8.00	8.00	8.00	0.00
UNI - Economic Development - SWJCF	13.00	13.00	13.00	0.00
ISU - Biosciences Innovation Ecosystem - GF	9.18	9.18	9.18	0.00
UI - Biosciences Innovation Ecosystem - GF	4.35	4.35	4.35	0.00
UNI - Additive Manufacturing - GF	2.73	2.73	2.73	0.00
Total Regents, Board of	94.20	94.20	94.20	0.00
Total Economic Development	578.63	607.13	629.83	22.70

The following information summarizes FY 2024 General Fund and non-General Fund appropriations for departments under the purview of the Economic Development Appropriations Subcommittee. Appropriations are adjusted for several factors throughout the fiscal year, including supplemental appropriations, deappropriations, and adjustments to standing appropriations to account for actual expenditures. Other activity associated with appropriated funds includes: balances brought forward, transfers, and reversions. The tables show each of the departments’ appropriations and the changes that occurred throughout the fiscal year. The following information describes each column. Columns described below that are not displayed in the tables did not have any activity.

- **Original Appropriation:** This is the amount appropriated in enacted appropriations bills during the 2023 Legislative Session.
- **Adjustment to Standings:** These adjustments represent changes that are made to budgeted standing unlimited appropriations for the purpose of balancing the year-end amount. There are numerous standing unlimited appropriations established in the Iowa Code. The exact amount for each of these appropriations is not known until the close of the fiscal year. As the General Assembly develops the annual budget, an estimated amount is included for budgeting purposes. This estimated appropriation is then adjusted to reflect actual expenditures.
- **Supplemental Appropriations/Deappropriations:** These changes represent the supplemental appropriations and deappropriations enacted during the 2024 Legislative Session.
- **Session Law Adjustment:** During the 2023 Legislative Session, [SF 562](#) (FY 2024 Justice System Appropriations Act) appropriated \$13.0 million to the DOC for Department-Wide Duties. Senate File 562 also appropriated \$6.5 million to the Department of Public Safety (DPS) for Department-Wide Duties. [House File 561](#) (FY 2024 Health and Human Services Appropriations Act) appropriated \$2.2 million to the Department of Health and Human Services (HHS) for HHS Facilities.
- **Salary Adjustment (Other Funds Only):** Several non-General Fund appropriations were authorized to receive appropriation adjustments to fund salary increases for FY 2024.
- **Total Appropriation:** This is the sum of all of appropriations and adjustments listed above. It represents the final appropriation amount after changes were applied.
- **Balance Brought Forward:** These are the appropriated funds allowed to carry forward from FY 2023 to FY 2024. These funds provided additional spendable dollars for FY 2024.
- **Transfers In and Out (General Fund Only):** These adjustments represent transferred appropriation spending authority between enacted appropriations. These transfers are usually implemented by the Governor through the authority provided in Iowa Code section [8.39](#).
- **Balance Carryforward:** These are appropriated funds that are allowed to carry forward from FY 2024 to FY 2025. These funds provide additional spendable dollars for FY 2025.
- **Reversions:** These are the unspent appropriated funds that revert back to the fund from which they were appropriated.
- **Total Adjustments:** This is the sum of the Balance Brought Forward, Transfers, Balance Carryforward, and Reversions.
- **Total Expended:** This number represents the appropriation after all of the above adjustments have been made. The result is the total appropriated funds that were expended in FY 2024.

Economic Development – FY 2024
General Fund

		Total Appropriation					Adjustments						Total Expended
		Original Approp	Adj to Standings	Session Law Adj	Supp & Deapprop	Total	Balance Brought Forward	Transfer In	Transfer Out	Balance Carry Forward	Reversion	Total	
Economic Development Authority	Butchery Innovation & Revitalization	\$633,325	\$0	\$0	\$0	\$633,325	\$0	\$0	\$0	\$0	\$0	\$0	\$633,325
	Community Advertising and Strategic Plan	\$1,100,000	\$0	\$0	\$0	\$1,100,000	\$218,586	\$0	\$0	\$-96,949	\$0	\$121,636	\$1,221,636
	Community Cultural Grants	\$172,090	\$0	\$0	\$0	\$172,090	\$0	\$0	\$0	\$-2,090	\$0	\$-2,090	\$170,000
	Councils of Governments (COGs) Assistance	\$250,000	\$0	\$0	\$0	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000
	Cultural Trust Grants	\$150,000	\$0	\$0	\$0	\$150,000	\$0	\$0	\$0	\$-15,000	\$0	\$-15,000	\$135,000
	Economic Development Appropriation	\$12,807,359	\$0	\$0	\$0	\$12,807,359	\$1,755,073	\$0	\$0	\$-1,328,584	\$0	\$426,490	\$13,233,849
	Great Places	\$149,710	\$0	\$0	\$0	\$149,710	\$18,628	\$0	\$0	\$-43,459	\$0	\$-24,831	\$124,879
	Iowa Arts Council	\$1,400,000	\$0	\$0	\$0	\$1,400,000	\$137,535	\$0	\$0	\$-522,448	\$0	\$-384,913	\$1,015,087
	Operational Support Grants	\$448,403	\$0	\$0	\$0	\$448,403	\$0	\$0	\$0	\$0	\$-1,556	\$-1,556	\$446,847
	Tourism Marketing - Adjusted Gross Receipts	\$1,443,700	\$-2,852	\$0	\$0	\$1,440,848	\$0	\$0	\$0	\$0	\$0	\$0	\$1,440,848
	World Food Prize	\$500,000	\$0	\$0	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000
Iowa Finance Authority	Housing Renewal Pilot Program	\$500,000	\$0	\$0	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000
	Rent Subsidy Program	\$873,000	\$0	\$0	\$0	\$873,000	\$37,817	\$0	\$0	\$-45,516	\$0	\$-7,699	\$865,301
Public Employment Relations Board	General Office*	\$1,290,230	\$0	\$0	\$0	\$1,290,230	\$202,182	\$0	\$0	\$-413,294	\$-413,294	\$-624,405	\$665,825
Regents, Board of	ISU - Biosciences Innovation Ecosystem - GF	\$2,963,995	\$0	\$0	\$0	\$2,963,995	\$0	\$0	\$0	\$0	\$0	\$0	\$2,963,995
	UI - Biosciences Innovation Ecosystem - GF	\$1,000,000	\$0	\$0	\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000
	UNI - Additive Manufacturing - GF	\$394,321	\$0	\$0	\$0	\$394,321	\$0	\$0	\$0	\$0	\$0	\$0	\$394,321
Workforce Development, Department of	Adult Education and Literacy Programs	\$500,000	\$0	\$0	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000
	Employee Misclassification Program	\$379,631	\$0	\$0	\$0	\$379,631	\$0	\$0	\$0	\$0	\$0	\$0	\$379,631

*The FY 2024 ending balance for the PERB Office was incorrectly reported as \$413,294 and was revised downward to \$383,452 after subsequent reporting. Reversions were upwardly revised from \$413,294 to \$443,134. These reversions will be reflected in FY 2025.

Economic Development – FY 2024
General Fund

		Total Appropriation					Adjustments						Total Expended
		Original Approp	Adj to Standings	Session Law Adj	Supp & Deapprop	Total	Balance Brought Forward	Transfer In	Transfer Out	Balance Carry Forward	Reversion	Total	
Workforce Development, Department of	Entrepreneurs with Disabilities Program	\$138,506	\$0	\$0	\$0	\$138,506	\$0	\$0	\$0	\$0	\$0	\$0	\$138,506
	Future Ready Reg. Apprenticeship Prog.	\$760,000	\$0	\$0	\$0	\$760,000	\$0	\$0	\$0	-\$760,000	\$0	-\$760,000	\$0
	Future Ready Summer Youth Intern Program	\$250,000	\$0	\$0	\$0	\$250,000	\$365,296	\$0	\$0	-\$250,000	-\$9,228	\$106,069	\$356,069
	I/3 State Accounting System	\$228,822	\$0	\$0	\$0	\$228,822	\$0	\$0	\$0	\$0	\$0	\$0	\$228,822
	Independent Living	\$84,804	\$0	\$0	\$0	\$84,804	\$0	\$0	\$0	\$0	\$0	\$0	\$84,804
	Independent Living Center Grant	\$86,547	\$0	\$0	\$0	\$86,547	\$0	\$0	\$0	\$0	\$0	\$0	\$86,547
	Offender Reentry Program	\$387,158	\$0	\$0	\$0	\$387,158	\$0	\$0	\$0	\$0	\$0	\$0	\$387,158
	Operations - Field Offices	\$6,675,650	\$0	\$0	\$0	\$6,675,650	\$0	\$0	\$0	\$0	\$0	\$0	\$6,675,650
	Vocational Rehabilitation	\$6,106,732	\$0	\$0	\$0	\$6,106,732	\$0	\$0	\$0	\$0	\$0	\$0	\$6,106,732
	Workplace Injury and Safety Surveys	\$125,555	\$0	\$0	\$0	\$125,555	\$0	\$0	\$0	\$0	\$0	\$0	\$125,555
Grand Total		\$41,799,538	-\$2,852	\$0	\$0	\$41,796,686	\$2,735,117	\$0	\$0	-\$3,477,339	-\$424,077	-\$1,166,299	\$40,630,387

*The FY 2024 ending balance for the PERB Office was incorrectly reported as \$413,294 and was revised downward to \$383,452 after subsequent reporting. Reversions were upwardly revised from \$413,294 to \$443,134. These reversions will be reflected in FY 2025.

Economic Development – FY 2024
Other Funds

		Total Appropriation			Adjustments				Total Expended
		Original Approp	Supp & Deapprop	Total	Balance Brought Forward	Balance Carry Forward	Reversion	Total	
Economic Development Authority	Butchery Innovation and Revitalization - SWJCF	\$366,675	\$0	\$366,675	\$0	\$0	\$0	\$0	\$366,675
	Empower Rural Iowa Program - SWJCF	\$700,000	\$0	\$700,000	\$501,535	\$-591,580	\$0	\$-90,046	\$609,954
	High Quality Jobs Program - SWJCF	\$11,700,000	\$0	\$11,700,000	\$0	\$0	\$0	\$0	\$11,700,000
	USS Iowa - VLPF	\$0	\$0	\$0	\$75,000	\$0	\$-75,000	\$0	\$0
Health and Human Services, Dep.. Regents, Board of	Future Ready Iowa Mentor. Prog. - SWJCF	\$0	\$0	\$0	\$177,962	\$0	\$-200	\$177,761	\$177,761
	ISU - Economic Development - SWJCF	\$2,424,302	\$0	\$2,424,302	\$0	\$0	\$0	\$0	\$2,424,302
	Regents Innovation Fund - SWJCF	\$3,000,000	\$0	\$3,000,000	\$0	\$0	\$0	\$0	\$3,000,000
	UI - Economic Development - SWJCF	\$209,279	\$0	\$209,279	\$0	\$0	\$0	\$0	\$209,279
	UI - Entrepreneur and Econ Growth - SWJCF	\$2,000,000	\$0	\$2,000,000	\$0	\$0	\$0	\$0	\$2,000,000
	UNI - Economic Development - SWJCF	\$1,466,419	\$0	\$1,466,419	\$0	\$0	\$0	\$0	\$1,466,419
Workforce Development, Department of	Adult Ed and Literacy for the Workforce - SWJCF	\$5,500,000	\$0	\$5,500,000	\$383,720	\$-476,660	\$0	\$-92,939	\$5,407,061
	AMOS Mid-Iowa Organizing Strategy - SWJCF	\$100,000	\$0	\$100,000	\$0	\$-4,643	\$0	\$-4,643	\$95,357
	Field Offices - Spec Cont Fund	\$2,416,084	\$0	\$2,416,084	\$0	\$0	\$0	\$0	\$2,416,084
	Field Offices - UI Reserve Interest	\$2,200,000	\$0	\$2,200,000	\$0	\$0	\$0	\$0	\$2,200,000
	Future Ready Iowa Coordinator - SWJCF	\$150,000	\$0	\$150,000	\$0	\$0	\$0	\$0	\$150,000
	STEM Internships - SWJCF	\$633,325	\$0	\$633,325	\$0	\$-373,672	\$0	\$-373,672	\$259,653
	Work-Based Learning Intermed Net - SWJCF	\$1,500,000	\$0	\$1,500,000	\$0	\$0	\$0	\$0	\$1,500,000
Grand Total		\$34,366,084	\$0	\$34,366,084	\$1,138,216	\$-1,446,554	\$-75,200	\$-383,538	\$33,982,546



Appendix C – Sample of Budget Schedules

Analysis of the Governor’s Budget Recommendations

Schedule 1 Example

Schedule 1 shows the decision packages used by the Executive Branch to arrive at a department’s annual budget request (dollars and FTE positions) and the Governor’s recommendations for a budget unit.

STATE OF IOWA
Fiscal Year 2026 Annual Budget
SPECIAL DEPARTMENT: (810) Revenue, Department of
Budget Unit: (625T010001) Revenue, Department of
Schedule 1

Rank	Description	Funding Source	Fiscal Year 2026 Department Request	Fiscal Year 2026 Governor's Recommendations
Base	This appropriation funds the majority of the operations of the Department of Revenue.	Appropriation FTE	15,378,678 166.66	15,378,678 166.66
0001	General Increase	Appropriation	0	169,605
Total Budget Unit Funding		Fiscal Year 2025 Estimated	Fiscal Year 2026 Department Request	Fiscal Year 2026 Governor's Recommendations
Appropriation		\$ 15,378,678	\$ 15,378,678	\$ 15,548,283
Total FTE		166.66	166.66	166.66

Department name & budget unit number

Fiscal year

Base appropriation and FTE positions plus decision packages

Total appropriation and FTE positions

Budget schedules are available at: www.legis.iowa.gov/publications/fiscal/budgetSchedules.

Schedule 6 Example

Schedule 6 provides a detailed budget for all appropriated accounts or funds under the control of a department. Resources include the appropriation, the salary adjustment (if applicable), across-the-board reductions, supplemental appropriations, intrastate receipts from other agencies, receipts from local governments, and other receipts such as fees. Expenditures include all expenses related to the operating budget, such as salary, travel, and contracts. Expenditures also include reversions or balance brought forward.

STATE OF IOWA					
Fiscal Year 2026 Annual Budget					
SPECIAL DEPARTMENT: (810) Revenue, Department of					
Budget Unit: (625T010001) Revenue, Department of					
Schedule 6					
	Fiscal Year 2024 Actual	Fiscal Year 2025 Estimated	Fiscal Year 2026 Department Request	Fiscal Year 2026 Governor's Recomm	
Resources					
Appropriations					
Appropriation	\$ 15,056,183	\$ 15,378,678	\$ 15,378,678	\$ 15,548,283	← Department name & budget unit number
Other Resources					
Balance Brought Forward (Approps)	183,922	214,113	214,113	214,113	← Fiscal year
Receipts					
Intra State Receipts	18,692,703	21,558,094	22,831,103	22,831,103	
Reimbursement from Other Agencies	9,847	7,200	7,200	7,200	
Gov Fund Type Transfers - Other Age	1,047,435	1,202,697	860,000	860,000	
Refunds & Reimbursements	8,454	4,010	4,010	4,010	← Budget unit receipts
Other	534,310	430,000	430,000	430,000	
	<u>20,292,749</u>	<u>23,202,001</u>	<u>24,132,313</u>	<u>24,132,313</u>	
Total Resources	<u>\$ 35,532,854</u>	<u>\$ 38,794,792</u>	<u>\$ 39,725,104</u>	<u>\$ 39,894,709</u>	
FTE					
	<u>153.73</u>	<u>166.66</u>	<u>166.66</u>	<u>166.66</u>	← FTE positions
Disposition of Resources					
Personal Services-Salaries	\$ 15,991,971	\$ 18,524,079	\$ 18,524,079	\$ 18,524,079	
Personal Travel In State	35,782	54,449	50,382	50,382	
State Vehicle Operation	4,978	6,677	6,677	6,677	
Personal Travel Out of State	68,701	196,227	180,923	180,923	
Office Supplies	135,840	138,842	140,086	309,691	
Facility Maintenance Supplies	1,800	0	0	0	← Budget unit expenditures
Equipment Maintenance Supplies	6,972	10,735	7,000	7,000	
Printing & Binding	262,120	220,951	254,474	254,474	
Postage	984,019	1,682,132	1,899,337	1,899,337	
Communications	631,269	546,884	579,872	579,872	

Budget schedules are available at: www.legis.iowa.gov/publications/fiscal/budgetSchedules.



Appendix D – Report on Federal Grants

Analysis of the Governor’s Budget Recommendations

Grants Enterprise Management Report

The Grants Enterprise Management System (GEM\$) was established by the Iowa Legislature in 2004 to simplify the grant identification and application process for State customers and to provide a unified grants management approach within State government.

The Office of Grants Enterprise Management under the DOM is required to submit a report to the Fiscal Services Division of the Legislative Services Agency (LSA) by January 31 of each year, with a listing of all grants received during the previous calendar year with a value over \$1,000 and the funding entity and purpose for each grant.

The tables below are the report received by the DOM.

2024 Competitive-Noncompetitive Grant Report
Report Required by Iowa Code Section 8.9
Iowa Department of Management
Source: Data submitted by State Agencies

State Agency	Title of Application	CFDA		Application Amount Awarded	Match Amount	Maintenance of Effort Required	Funding Start Date	Funding End Date	# of FTEs Associated with Grant
		Number if known	Date						
Administrative Services, Iowa Department of	Institute of Museum and Library Services (IMLS) - Grants To States Program	45.310	N/A	2,210,343.00	0.00	Yes	10/1/23	9/30/25	5
Administrative Services, Iowa Department of	National Endowment for the Humanities - National History Day Supplemental Funding	45.149	2/8/2024	13,518.00	0.00	No	3/1/24	2/28/25	0
Administrative Services, Iowa Department of	National Endowment for the Humanities: United We Stand Connecting through Culture	45.149	2/23/2024	28,290.00	0.00	No	4/1/24	5/31/25	0
Administrative Services, Iowa Department of	NHPRC STATE BOARD PROGRAMMING GRANTS	89.003	5/8/2024	0.00	8,615.00	No	1/1/2025	12/31/2025	0
Administrative Services, Iowa Department of	Provisional Iowa Humanities Council	45.149	1/8/2024	698,378.00	0.00	No	2/1/24	6/30/25	2.5
Administrative Services, Iowa Department of	Provisional Iowa Humanities Council	45.149	3/8/2024	1,009,082.00	0.00	No	2/1/24	6/30/25	2.5
Subtotal DAS				3,959,611.00	8,615.00				
Agriculture and Land Stewardship, Iowa Department of	2024 CAPS Grant	10.025	7/2/2024	117,854.00	14,998.00	No	1/1/2024	12/31/2024	1
Agriculture and Land Stewardship, Iowa Department of	2024 Specialty Crop Block Grant Program	10.17	8/22/2024	368,970.30	0.00	No	9/30/2024	9/29/2027	0
Agriculture and Land Stewardship, Iowa Department of	Bipartisan Infrastructure Law State Gulf Hypoxia Program FY24	66.485	10/30/2024	6,281,301.00	0.00	No	1/1/2025	12/31/2029	1
Agriculture and Land Stewardship, Iowa Department of	FFY24 ADT Grant	10.025	4/24/2024	230,998.00	0.00	No	4/1/2024	3/31/2025	1
Agriculture and Land Stewardship, Iowa Department of	FFY24 Animal Health Umbrella Cooperative Agreement	10.025	3/13/2024	369,010.00	0.00	No	4/1/2024	3/31/2025	2
Agriculture and Land Stewardship, Iowa Department of	FFY24 US Swine Health Improvement Plan (SHIP)	10.025	3/14/2024	125,950.00	0.00	No	4/1/2024	3/31/2025	1
Agriculture and Land Stewardship, Iowa Department of	FFY25 Meat & Poultry Inspection	10.475	9/12/2024	TBD	0.00	No	10/1/2024	9/30/2025	38
Agriculture and Land Stewardship, Iowa Department of	FY2025-2027 Pesticide Performance Partnership Grant	66.605	6/11/2024	3,179,403.00	765,801.00	No	7/1/2025	6/30/2027	12
Agriculture and Land Stewardship, Iowa Department of	FY24 A&E Regulatory Grant	15.25	3/14/2024	5,000.00	5,000.00	No	7/1/2023	6/30/2024	0
Agriculture and Land Stewardship, Iowa Department of	FY24 D2 IA Dept of Ag LIVESTOCK HPAI	10.025	8/20/2024	116,263.00	0.00	No	6/5/2024	6/4/2025	1
Agriculture and Land Stewardship, Iowa Department of	FY24 Farmed Cervid CWD Management and Response Activities	10.025	6/5/2024	140,741.00	0.00	No	7/1/2024	6/30/2025	0
Agriculture and Land Stewardship, Iowa Department of	FY24 IA Avian HPAI	10.025	6/25/2024	181,925.00	0.00	No	5/27/2024	5/26/2025	1
Agriculture and Land Stewardship, Iowa Department of	Provide administrative support to 17 NRCS field offices by converting part-time CAs to full-time and will add 4 state technicians to increase conservation activities across Iowa.	10.069	3/14/2024	5,220,000.00	0.00	No	10/1/2023	9/15/2028	21
Subtotal IDALS				16,337,415.30	785,799.00				
Attorney General, Iowa	BJA FY24 Collaborative Crisis Response and Intervention Training	16.738	5/22/2024	250,000.00	0.00	No	10/1/2024	9/30/2027	1
Attorney General, Iowa	Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	1/31/2024	1,607,282.00	401,820.00	No	10/1/2023	9/30/2025	2
Attorney General, Iowa	OVC FY24 VOCA Victim Assistance Formula Grant	16.575	6/4/2024	7,625,910.00	0.00	No	10/1/2023	9/30/2027	5
Attorney General, Iowa	OVC FY24 VOCA Victim Compensation Formula Grant	16.576	6/4/2024	2,131,000.00	0.00	No	10/1/2023	9/30/2027	3
Attorney General, Iowa	OVW Fiscal Year 2024 Local Law Enforcement Grants for Enforcement of Cybercrimes Program	16.06	5/1/2024	\$500,000	0.00	No	10/1/2024	9/30/2027	2
Attorney General, Iowa	OVW FY 2024 STOP Formula Grant	16.588	6/20/2024	\$1,882,990	627,664.00	No	7/1/2024	6/30/2026	2
Attorney General, Iowa	OVW FY2024 Sexual Assault Services Formula Program	16.017	6/5/2024	854,696.00	0.00	No	8/1/2024	7/31/2026	1
Subtotal AG				12,468,888.00	1,029,484.00				
Commerce, Iowa Department of	2024 - PHMSA Damage Prevention Grant	20.72	4/5/2024	97,001.00	0.00	No	9/30/2024	9/29/2025	12
Commerce, Iowa Department of	2024 - PHMSA Pipeline Safety Program State Base Grant		9/28/2023	854,652.00	0.00	No	1/1/2024	12/31/2024	14
Commerce, Iowa Department of	2024 One Call Grant Application	20.721	4/4/2024	47,615.00	0.00	No	10/1/2024	9/30/2025	1
Commerce, Iowa Department of	2024 State Damage Prevention Grant	20.72	4/4/2024	86,229.00	0.00	No	10/1/2024	9/30/2025	1
Commerce, Iowa Department of	2025 Gas Pipeline Safety Program	20.7	9/26/2024	TBD	0.00	No	1/1/2025	12/31/2025	9
Commerce, Iowa Department of	PHMSA - One Call - 2023	20.721		48,127.00	0.00	No	10/1/2024	9/30/2025	15
Subtotal Commerce				1,133,624.00	0.00				
Corrections, Iowa Department of	BJA FY24 Edward Byrne Memorial Justice Assistance Grant (JAG) for Apprenticeship Program			0.00	0.00				0
Corrections, Iowa Department of	BJA FY24 Second Chance Act Smart Supervision Program	16812		900,000.00	0.00	No	10/1/2024	9/30/2027	0
Corrections, Iowa Department of	SCAAP FY2024 submission			0.00	0.00				0
Subtotal Corrections				900,000.00	0.00				

2024 Competitive-Noncompetitive Grant Report
Report Required by Iowa Code Section 8.9
Iowa Department of Management
Source: Data submitted by State Agencies

State Agency	Title of Application	CFDA		Amount Awarded	Match Amount	Maintenance of Effort Required	Funding Start Date	Funding End Date	# of FTEs Associated with Grant
		Number if known	Application Date						
Economic Development, Iowa Department of	Bipartisan Infrastructure Law (BIL) EECBG Program	81.128		2,004,050.00	0.00	No	11/1/2023	10/31/2026	2
Economic Development, Iowa Department of	Home Energy Rebates: Home Electrification & Appliance Rebates	81.041		60,473,810.00	0.00	Yes	1/1/2025	12/31/2028	4
Economic Development, Iowa Department of	State Energy Program (SEP) Formula Allocation 2024	81.041		873,500.00	0.00	Yes	7/1/2024	6/30/2025	1
Economic Development, Iowa Department of	State Heating Oil & Propane Program (SHOPP)	81.138		130,000.00	130,000.00	Yes	7/1/2024	6/30/2027	2
Economic Development, Iowa Department of	State-Based Home Energy Efficiency Contractor Training Grant Program	81.041		2,188,600.00	0.00	Yes	2/1/2024	12/22/2027	1
Subtotal EDA				65,669,960.00	130,000.00				
Education, Iowa Department of	COMPREHENSIVE LITERACY STATE DEVELOPMENT GRANT PROGRAM: CFDA 84.371C	84.371C		24,117,902.00	0.00	No	10/1/2024	6/30/2029	0
Education, Iowa Department of	Iowa Charter School Program	84.282A		0.00	0.00	No	10/1/2024	6/30/2029	2
Subtotal IDOE				24,117,902.00	0.00				
Health and Human Services, Iowa Department of	Disaster Assistance for State Units on Aging (SUA) and Tribal Organizations in Major Disasters Declared by the President	93.048		116,296.00	0.00	No	7/1/2024	6/30/2025	1
Health and Human Services, Iowa Department of	SU-17-001-PAA SAMHSA Amendments-Iowa CCBHC Planning Grant No Cost Extension	829		681,556.00		No	3/31/2024	3/30/2025	3
Subtotal HHS				797,852.00	0.00				
Homeland Security and Emergency Management	2023 Building Resilience Infrastructure and Communities (BRIC)	97.047	2/29/2024	TBD	5,726,431.74	Yes	10/1/2024	9/30/2027	13
Homeland Security and Emergency Management	2023 Emergency Management Performance Grant	97.042	5/18/2023	4,686,295.00	4,686,295.00	No	10/1/2022	9/30/2025	0
Homeland Security and Emergency Management	2023 Flood Mitigation Assistance (FMA 23)	97.029		14,493,967.85	1,405,476.75	Yes	10/1/2024	9/30/2027	4
Homeland Security and Emergency Management	2024 Emergency Management Performance Grant	97.042	6/24/2024	4,212,669.00	4,212,669.00	No	10/1/2023	9/30/2026	0
Homeland Security and Emergency Management	2024 State Homeland Security Program (SHSP)	97.067	6/13/2024	4,362,750.00	0.00	No	9/1/2024	8/31/2027	0
Homeland Security and Emergency Management	4784 Severe Storms, Tornadoes, and Flooding	97.036	5/24/2024	28,500,000.00	7,125,000.00	No	5/24/2024	5/24/2028	8
Homeland Security and Emergency Management	DR 4796 - Disaster Case Management	97.088	6/24/2024	9,653,751.95	0.00	No	6/24/2024	12/24/2025	2
Homeland Security and Emergency Management	DR4779 - Disaster Case Management services	97.088	5/14/2024	3,173,470.40	0.00	No	5/14/2024	5/14/2026	1
Homeland Security and Emergency Management	DR4784 - Disaster Case Management	97.088	5/24/2024	601,658.21	0.00	No	5/24/2024	5/24/2026	1
Homeland Security and Emergency Management	Flood Mitigation Assistance 23 Swift Current (FMA 23 Swift Current)	97.029	11/15/2023	10,000,000.00	1,000,000.00	No	9/13/2024	9/13/2027	3
Homeland Security and Emergency Management	Hazardous Materials Emergency Preparedness Grant 2024	20.703		286,639.00	71,695.00	No	10/1/2022	9/30/2025	0
Homeland Security and Emergency Management	HMGP 4784 Severe Storms, Tornadoes and Flooding	97.039	5/24/2024	10,650,678.67	2,662,669.00	Yes	5/24/2024	5/24/2029	18
Homeland Security and Emergency Management	HMGP 4796 Severe Storms, Flooding, Straight-Line Winds and Tornadoes	97.039	6/24/2024	36,677,940.00	12,225,980.00	Yes	6/24/2024	6/24/2029	20
Homeland Security and Emergency Management	HMGP4779 Severe Storms and Tornadoes April 26-27, 2024	97.039	5/14/2024	2,127,446.67	531,861.67	Yes	5/14/2024	5/14/2029	7
Homeland Security and Emergency Management	Iowa Safeguarding Tomorrow Revolving Loan Fund Capitalization Grant	97.139	4/30/2024	17,400,000.00	1,740,000.00	Yes	1/2/2025	1/1/2027	2
Homeland Security and Emergency Management	LPDM 24 - Congressionally directed Pre-Disaster Mitigation Grant Program	97.047	6/28/2024	8,000,000.00	800,000.00	No	9/13/2024	9/12/2027	2
Homeland Security and Emergency Management	Non Profit Security Grant	97.008	6/7/2024	4,489,822.00	0.00	No	9/1/2024	8/31/2027	0
Homeland Security and Emergency Management	PA 4779 Severe Storms	97.036	7/1/2024	5,870,279.00	1,674,600.95	No	4/26/2024	7/19/2028	5
Homeland Security and Emergency Management	PA 4796 Severe Storms, Flooding, Straight-line Winds, and Tornadoes	97.036	6/24/2024	100,000,000.00	25,000,000.00	No	6/16/2024	6/24/2028	27
Subtotal HSEM				265,187,367.75	68,862,679.11				
Management, Iowa Department of	State Digital Equity Capacity Grant Program (2024)			8,442,129.37	0.00	No	8/28/2024	9/15/2029	3
Subtotal DOM				8,442,129.37	0.00				
Natural Resources, Iowa Department of	2024 FEMA CTP Floodplain Mapping program	97.045	7/9/2024	2,421,363.00	0.00	Yes	10/1/2024	9/30/2025	0
Natural Resources, Iowa Department of	Breeding and migration ecology of at-risk birds and bats within restored woodlands of the Missouri River Corridor	15.634	2/23/2024	250,000.00	83,367.00	No	1/1/2025	12/31/2027	0
Natural Resources, Iowa Department of	Clean Air Act 103 Grant ? Inflation Reduction Act	66.034	10/18/2024	1,586,664.00	0.00	No	7/1/2024	6/30/2029	0
Natural Resources, Iowa Department of	Conservation Delivery for Private Forest Owners	10.902	5/3/2024	991,604.00	110,178.20	No	8/2/2024	8/1/2029	0

2024 Competitive-Noncompetitive Grant Report
Report Required by Iowa Code Section 8.9
Iowa Department of Management
Source: Data submitted by State Agencies

State Agency	Title of Application	CFDA		Amount Awarded	Match Amount	Maintenance of Effort Required	Funding Start Date	Funding End Date	# of FTEs Associated with Grant
		Number known	Application Date						
Natural Resources, Iowa Department of	CY25 Iowa State University Multiple Species Inventory and Monitoring Program Field Component	15.634	6/28/2024	1,969,780.00	1,060,611.00	No	1/1/2025	12/31/2027	0
Natural Resources, Iowa Department of	Davis County Multiple Species Habitat Conservation Plan Land Acquisition	15.615	8/30/2023	1,723,125.00	574,375.00	Yes	1/1/2024	12/31/2026	0
Natural Resources, Iowa Department of	Eastern Massasauga Rattlesnake Monitoring	15.615	9/5/2023	48,306.00	16,103.00	No	1/1/2024	6/30/2026	0
Natural Resources, Iowa Department of	European Spongy Moth, Lymantria dispar Survey	10.025			0.00	No	4/15/2024	4/1/2025	0
Natural Resources, Iowa Department of	European spongy moth, Lymantria dispar Survey	10.025	7/10/2024	13,000.00	0.00	No	6/15/2024	4/15/2025	0
Natural Resources, Iowa Department of	FFY 2024 base and BIL support for Iowa's CWA Section 604(b)	66.454	6/28/2024	452,000.00	0.00	No	7/1/2024	9/30/2028	0
Natural Resources, Iowa Department of	FFY 2024 CWSRF Base Grant	66.458	9/27/2024	11,048,000.00	2,209,600.00	No	9/1/2024	9/30/2026	0
Natural Resources, Iowa Department of	FFY 2024 CWSRF BIL general supplemental grant	66.458	9/27/2024	30,779,000.00	6,155,800.00	No	9/1/2024	9/30/2027	0
Natural Resources, Iowa Department of	FFY 2024 project and program funding for nonpoint source management under Section 319(h)	66.46	7/2/2024	3,693,000.00	280,000.00	Yes	10/1/2024	9/30/2029	0
Natural Resources, Iowa Department of	FY 2024 CWA Section 106 monitoring	66.419	6/26/2024	168,775.00	0.00	No	10/1/2024	12/31/2026	0
Natural Resources, Iowa Department of	FY2024 - FY2025 Pollution Prevention Grant Program	66.708	5/16/2024	331,809.00	331,809.00	No	10/1/2024	9/30/2026	0
Natural Resources, Iowa Department of	FY24 - Bat Conservation in Iowa and Illinois, 2025 through 2027	15.634	2/23/2024	250,000.00	85,096.00	No	1/1/2025	12/30/2027	0
Natural Resources, Iowa Department of	FY26 Iowa DNR Technical Assistance for Iowa's Multiple Species Inventory and Monitoring Program	15.634	6/28/2024	402,834.00	216,912.00	No	7/1/2025	6/30/2028	0
Natural Resources, Iowa Department of	Iowa 2024 - CVA Dubuque Marina Pump-out Systems	15.616	11/14/2023	28,690.00	9,536.00	Yes	10/1/2024	9/30/2025	0
Natural Resources, Iowa Department of	Iowa 2024 Water Use Data Project	15.981	4/11/2024	125,000.00	17,677.00				0
Natural Resources, Iowa Department of	Iowa 2025-2027 Statewide Wildlife Restoration Land Acquisition	15.611	7/12/2024	8,250,000.00	2,750,000.00	No	10/1/2024	9/30/2027	0
Natural Resources, Iowa Department of	Iowa ANS Management FFY24	15.608	4/29/2024	91,132.00	30,377.36	No	1/1/2025	12/31/2025	0
Natural Resources, Iowa Department of	Iowa Des Moines Lobe Wetland Initiative IV	15.623	2/14/2024	TBD	4,073,455.00	Yes	7/1/2025	7/1/2028	0
Natural Resources, Iowa Department of	Iowa DNR Nature Based Solutions	15.654	2/23/2024	980,000.00	0.00	No	4/1/2024	12/31/2028	0
Natural Resources, Iowa Department of	Iowa DNR Nature Based Solutions - Mississippi River	15.654	6/6/2024	535,000.00	0.00	No	7/1/2024	12/31/2028	0
Natural Resources, Iowa Department of	Iowa DNR VPA-HIP	10.093	9/24/2024	348,898.00	0.00	No	9/23/2024	9/30/2026	0
Natural Resources, Iowa Department of	Iowa Emerging Contaminants in Small or Disadvantaged Communities (EC-SDC)	66.442	9/27/2024	47,825,000.00	0.00	No	9/1/2024	9/30/2028	0
Natural Resources, Iowa Department of	Iowa FFY23 White-nose Syndrome	15.684	12/20/2023	32,372.00	0.00	No	1/1/2024	3/31/2025	0
Natural Resources, Iowa Department of	Iowa FFY24 White-nose Syndrome	15.684	10/24/2024	35,791.00	0.00	No	1/1/2025	3/31/2026	0
Natural Resources, Iowa Department of	Iowa Forest Resiliency Partnership Program	10.731	9/25/2024	3,575,427.00	894,537.00	No	12/1/2024	11/30/2029	0
Natural Resources, Iowa Department of	Iowa FY25 Fish & Wildlife Management Program	15.611	3/8/2024	11,541,278.00	1,413,370.00	No	7/1/2024	6/30/2025	0
Natural Resources, Iowa Department of	Iowa FY25 Fish Culture	15.605	3/12/2024	2,623,183.00	874,394.00	No	7/1/2024	6/30/2025	0
Natural Resources, Iowa Department of	Iowa FY25 Fisheries Research	15.605	3/15/2024	955,462.00	318,488.00	No	7/1/2024	6/30/2025	0
Natural Resources, Iowa Department of	Iowa FY25 Hunter Education	15.611	3/14/2024	1,423,618.00	474,593.00	No	7/1/2024	6/30/2025	0
Natural Resources, Iowa Department of	Iowa FY25 Wildlife Research and Surveys	15.611	3/19/2024	918,844.00	306,281.00	No	7/1/2024	6/30/2025	0
Natural Resources, Iowa Department of	Iowa-2024 BIG Tier 1-Dubuque Marina	15.622	9/20/2023	170,100.00	567,000.00	Yes	7/1/2024	12/31/2025	0
Natural Resources, Iowa Department of	Long Term Resource Monitoring Program FY24	15.978	1/18/2024	587,298.00	0.00	No	10/1/2023	9/30/2024	0
Natural Resources, Iowa Department of	P2 in Iowa: Expanding P2's reach - GHG & Hazardous Materials Source Reduction	66.717	4/8/2024	80,270.00	4,225.00	No	10/1/2024	9/30/2026	0
Natural Resources, Iowa Department of	Restoring Rural Community Forests	10.664	11/13/2024	453,972.00	453,972.00	No	7/1/2025	6/30/2030	0
Natural Resources, Iowa Department of	Walnut Twig Beetle, Pityophthorus juglandis, Survey	10.025	3/10/2024	20,000.00	0.00	No	4/15/2024	4/1/2025	0
Natural Resources, Iowa Department of	Wetland & Upland Restoration in Prairie Pothole Joint Venture								
Natural Resources, Iowa Department of	Priority Areas of the Iowa Wetland Management District	15.654	3/26/2024	208,028.00	0.00	No	7/1/2024	12/31/2026	0
Subtotal DNR				136,938,623.00	23,311,756.56				
Public Safety, Iowa Department of	2020 Adam Walsh Grant - SMART	16.75		195,600.00	0.00	No	10/1/2020	9/30/2024	0
Public Safety, Iowa Department of	2021 Assistance to Firefighters Grant Program	97.043		408,956.52	61,343.48	No	8/19/2022	8/18/2024	0
Public Safety, Iowa Department of	2021 Fire Prevention and Safety	97.043		114,285.71	0.00	No	7/1/2023	4/10/2025	0
Public Safety, Iowa Department of	2022 Adam Walsh Grant - SMART	16.75		170,000.00	0.00	No	10/1/2022	9/30/2025	0
Public Safety, Iowa Department of	2022 Formula DNA Capacity Enhancement for Backlog Reduction (CEBR)	16.741		874,064.00	0.00	No	10/1/2022	9/30/2024	0

2024 Competitive-Noncompetitive Grant Report
Report Required by Iowa Code Section 8.9
Iowa Department of Management
Source: Data submitted by State Agencies

State Agency	Title of Application	CFDA	Application Date	Amount Awarded	Match Amount	Maintenance of Effort Required	Funding Start Date	Funding End Date	# of FTEs Associated with Grant
		Number if known							
Public Safety, Iowa Department of	2022 NICS Act Record Improvement Program (NARIP)	16.813		101,441.00	0.00	No	1/1/2023	6/30/2024	0
Public Safety, Iowa Department of	2023 Assistance to Firefighters Grant Program	97.043		273,913.04	41,086.96	No	8/6/2024	8/5/2026	0
Public Safety, Iowa Department of	2023 Formula DNA Capacity Enhancement for Backlog Reduction (CEBR)	16.741		739,060.00	0.00	No	10/1/2024	9/30/2026	4
Public Safety, Iowa Department of	2023 Formula DNA Capacity Enhancement for Backlog Reduction (CEBR)	16.741		968,753.00	0.00	No	10/1/2023	9/30/2025	4
Public Safety, Iowa Department of	2023 Internet Crimes Against Children - ICAC Continuation	16.543		442,013.00	0.00	No	10/1/2023	9/30/2024	0
Public Safety, Iowa Department of	2023 National Criminal History Improvement Program (NCHIP)	16.554		1,200,000.00	0.00	No	7/1/2023	10/31/2024	0
Public Safety, Iowa Department of	2024 National Criminal History Improvement Program (NCHIP)	16.554		153,200.00	0.00	No	10/1/2024	9/30/2025	0
Public Safety, Iowa Department of	2024 National Criminal History Improvement Program (NCHIP) 15PBJS-24-GK-02359-NCHI	16.554		1,424,500.00	0.00	No	10/1/2024	9/30/2026	0
Public Safety, Iowa Department of	Advancing Interoperable Communications in Rural Emergency Medicine (REMCDDP)	97.12		1,859,953.00	0.00	No	9/29/2023	9/28/2025	1
Public Safety, Iowa Department of	Body Worn Camera Project	16.835		1,225,000.00	1,225,000.00	No	10/1/2023	9/30/2025	0
Public Safety, Iowa Department of	COPS Anti-Heroin Task Force (AHTF)	16.71		195,000.00	0.00	No	10/1/2022	9/30/2025	0
Public Safety, Iowa Department of	COPS Anti-Methamphetamine Program (CAMP)	16.71		1,514,920.00	0.00	No	10/1/2024	9/30/2027	2
Public Safety, Iowa Department of	COPS Anti-Methamphetamine Program (CAMP)	16.71		1,513,660.00	0.00	No	10/1/2021	9/30/2024	2
Public Safety, Iowa Department of	De-Escalation	16.71		285,000.00	0.00	No	10/1/2023	9/30/2025	0
Public Safety, Iowa Department of	FY2023 HP-CMV Grant Program MASFO	20.237		2,000,000.00	0.00	No	9/1/2023	9/30/2025	0
Public Safety, Iowa Department of	FY2024 MCSAP Grant Program	20.218		7,061,322.00	371,649.00	Yes	10/1/2023	9/30/2026	85
Public Safety, Iowa Department of	FY2024 MCSAP Grant Program	20.218		7,061,322.00	371,649.00	Yes	10/1/2023	9/30/2026	85
Public Safety, Iowa Department of	HIDTA Cedar Rapids Task Force - DNE	95.001		136,730.00	0.00	No	1/1/2024	12/31/2025	1
Public Safety, Iowa Department of	HIDTA Cedar Rapids Task Force - DNE	95.001		136,730.00	0.00	No	1/1/2023	12/31/2024	1
Public Safety, Iowa Department of	HIDTA Cedar Rapids Task Force - DNE	95.001		136,730.00	0.00	No	1/1/2025	12/31/2026	1
Public Safety, Iowa Department of	HIDTA H001 - Local (pass through)	95.001		776,149.00	0.00	No	1/1/2024	12/31/2025	0
Public Safety, Iowa Department of	HIDTA H001 - Local (pass through)	95.001		776,149.00	0.00	No	1/1/2023	12/31/2024	0
Public Safety, Iowa Department of	HIDTA H001 - Local (pass through)	95.001		776,149.00	0.00	No	1/1/2025	12/31/2026	0
Public Safety, Iowa Department of	HIDTA Interdiction - Iowa State Patrol	95.001		11,000.00	0.00	No	1/1/2024	12/31/2025	0
Public Safety, Iowa Department of	HIDTA Interdiction - Iowa State Patrol	95.001		11,000.00	0.00	No	1/1/2023	12/31/2024	0
Public Safety, Iowa Department of	HIDTA Interdiction - Iowa State Patrol	95.001		11,000.00	0.00	No	1/1/2025	12/31/2026	0
Public Safety, Iowa Department of	HIDTA Iowa Interdiction Support - DNE	95.001		258,090.00	0.00	No	1/1/2024	12/31/2025	1
Public Safety, Iowa Department of	HIDTA Iowa Interdiction Support - DNE	95.001		258,090.00	0.00	No	1/1/2023	12/31/2024	1
Public Safety, Iowa Department of	HIDTA Iowa Interdiction Support - DNE	95.001		258,090.00	0.00	No	1/1/2025	12/31/2026	1
Public Safety, Iowa Department of	HIDTA Management & Coordination	95.001		101,717.00	0.00	No	1/1/2024	12/31/2025	0
Public Safety, Iowa Department of	HIDTA Management & Coordination	95.001		101,717.00	0.00	No	1/1/2023	12/31/2024	0
Public Safety, Iowa Department of	HIDTA Management & Coordination	95.001		101,717.00	0.00	No	1/1/2025	12/31/2026	0
Public Safety, Iowa Department of	HIDTA Muscatine Task Force - DNE	95.001		152,925.00	0.00	No	1/1/2024	12/31/2025	1
Public Safety, Iowa Department of	HIDTA Muscatine Task Force - DNE	95.001		152,925.00	0.00	No	1/1/2025	12/31/2026	1
Public Safety, Iowa Department of	HIDTA Muscatine Task Force - DNE	95.001		152,925.00	0.00	No	1/1/2023	12/31/2024	1
Public Safety, Iowa Department of	HIDTA Quad Cities Metropolitan Enforcement Group - DNE	95.001		135,504.00	0.00	No	1/1/2024	12/31/2025	1
Public Safety, Iowa Department of	HIDTA Quad Cities Metropolitan Enforcement Group - DNE	95.001		135,504.00	0.00	No	1/1/2023	12/31/2024	1
Public Safety, Iowa Department of	HIDTA Quad Cities Metropolitan Enforcement Group - DNE	95.001		135,504.00	0.00	No	1/1/2025	12/31/2026	1
Public Safety, Iowa Department of	HIDTA SAUSA Northern (Linn Co. Attorney)	95.001		246,822.00	0.00	No	1/1/2024	12/31/2025	0
Public Safety, Iowa Department of	HIDTA SAUSA Northern (Linn Co. Attorney)	95.001		246,822.00	0.00	No	1/1/2025	12/31/2026	0
Public Safety, Iowa Department of	HIDTA SAUSA Northern (Linn Co. Attorney)	95.001		246,822.00	0.00	No	1/1/2023	12/31/2024	0
Public Safety, Iowa Department of	HIDTA SAUSA Southern (Attorney General)	95.001		246,822.00	0.00	No	1/1/2024	12/31/2025	0
Public Safety, Iowa Department of	HIDTA SAUSA Southern (Attorney General)	95.001		246,822.00	0.00	No	1/1/2023	12/31/2024	0
Public Safety, Iowa Department of	HIDTA SAUSA Southern (Attorney General)	95.001		246,822.00	0.00	No	1/1/2025	12/31/2026	0
Public Safety, Iowa Department of	HIDTA Tri-State Sioux City Task Force - DNE	95.001		150,447.00	0.00	No	1/1/2024	12/31/2025	1
Public Safety, Iowa Department of	HIDTA Tri-State Sioux City Task Force - DNE	95.001		150,447.00	0.00	No	1/1/2025	12/31/2026	1
Public Safety, Iowa Department of	HIDTA Tri-State Sioux City Task Force - DNE	95.001		150,447.00	0.00	No	1/1/2023	12/31/2024	1

2024 Competitive-Noncompetitive Grant Report
Report Required by Iowa Code Section 8.9
Iowa Department of Management
Source: Data submitted by State Agencies

State Agency	Title of Application	CFDA		Amount Awarded	Match Amount	Maintenance of Effort Required	Funding Start Date	Funding End Date	# of FTEs Associated with Grant
		Number if known	Application Date						
Public Safety, Iowa Department of	NFA State Training Grant	97.043		20,000.00	0.00	No	10/1/2024	9/30/2025	0
Public Safety, Iowa Department of	Social Security Administration	93.775		409,517.37	0.00	No	10/1/2024	9/30/2025	2
Public Safety, Iowa Department of	Social Security Administration	93.775		97,983.44	0.00	No	10/1/2024	9/30/2025	1
Public Safety, Iowa Department of	2024 Byrne JAG			1,900,000.00	0.00	No	10/1/2024	9/30/2027	2
Public Safety, Iowa Department of	2024 Coverdell			281,437.00	0.00	No	10/1/2024	9/30/2026	0
Public Safety, Iowa Department of	2024 Coverdell			294,696.00	0.00	No	10/1/2024	9/30/2027	1
Public Safety, Iowa Department of	2024 RSAT			307,388.00	102,462.00	No	10/1/2024	9/30/2027	1
Public Safety, Iowa Department of	JAG SORNA 2024			90,000.00	0.00	No	10/1/2024	9/30/2027	0
Public Safety, Iowa Department of	John R Justice			65,313.00	0.00	No	10/1/2024	9/30/2027	1
Public Safety, Iowa Department of	PSN - Southern District - 2024			112,175.00	0.00	No	10/1/2024	9/30/2027	1
Public Safety, Iowa Department of	PSN Northern District			90,681.00	0.00	No	10/1/2024	9/30/2027	1
Public Safety, Iowa Department of	SCIP 2024			1,433,585.00	0.00	No	10/1/2024	9/30/2027	2
Public Safety, Iowa Department of	STOP 2024			60,000.00	0.00	No	10/1/2024	9/30/2027	1
Subtotal DPS (includes ODCP)				41,593,357.08	2,173,190.44				
Veterans Home, Iowa	FAI Dietary Services Upgrade	64005		23,119,133.37	12,448,764.12	No	7/1/2025	6/30/2030	0
Subtotal IVA				23,119,133.37	12,448,764.12				
Workforce Development, Iowa Department of	FY24 Iowa Foreign Labor Certification Grant			394,166.00	0.00	No	10/1/2024	9/30/2025	4
Workforce Development, Iowa Department of	FY24 Iowa Workforce Development WOTC Initial Funding Allotment - Change 1			46,030.00	0.00	No	11/17/2023	2/2/2024	3
Workforce Development, Iowa Department of	Iowa Work Opportunity Tax Credit Funding Allotments for Fiscal Year 2024 - Change 2			132,945.00	0.00	No	2/3/2024	9/30/2024	3
Workforce Development, Iowa Department of	Iowa Workforce Development DW WIOA 2024 application			5,363,928.00	0.00	No	7/1/2024	6/30/2027	24
Workforce Development, Iowa Department of	Iowa Workforce Development ES WP 2024 application			6,042,244.00	0.00	No	7/1/2024	6/30/2025	3
Workforce Development, Iowa Department of	Iowa Workforce Development FY 2025 UI State Administration Base Funding	17.225		29,800,460.00	0.00	No	10/1/2024	12/31/2025	306
Workforce Development, Iowa Department of	Iowa Workforce Development FY 24 Trade Adjustment Assistance (TAA) Training and Other Activities (TaOA) Funds Distribution	17.245		174,921.00	0.00	No	10/1/2023	6/30/2026	2
Workforce Development, Iowa Department of	Iowa Workforce Development UIPL 17-24 PEUC 2024 Application	17.225		447,925.00	0.00	No	7/1/2024	9/30/2025	22
Workforce Development, Iowa Department of	Iowa Workforce Development UIPL FPUC 2024 Application	17.225		895,850.00	0.00	No	7/1/2024	9/25/2025	22
Workforce Development, Iowa Department of	Iowa Workforce Development UIPL No. 17-24 PUA Administration Funding	17.225		1,763,410.00	0.00	No	7/1/2024	9/30/2025	22
Workforce Development, Iowa Department of	Iowa Workforce Development WIG WP 2024 application			441,356.00	0.00	No	7/1/2024	6/30/2025	2
Workforce Development, Iowa Department of	Iowa Workforce Development YOUTH WIOA 2024 application			5,089,513.00	0.00	No	4/1/2024	6/30/2027	31
Workforce Development, Iowa Department of	PY 2024 Iowa Workforce Development SCSEP Application			1,018,925.00	0.00	No	7/1/2024	6/30/2025	1
Workforce Development, Iowa Department of	Workforce Innovation and Opportunity Act (WIOA) Adult Activities Program Allotments for Program Year (PY) 2024			3,674,183.00	0.00	No	7/1/2024	6/30/2027	31
Subtotal IWD				55,285,856.00	0.00				
Total				655,951,718.87	108,750,288.23				



Appendix E – Fee Project

Analysis of the Governor’s Budget Recommendations

The Fee Project acts as a reference guide to fees charged by departments and agencies. The information reflects FY 2023 and FY 2024 and, when possible, includes the number of persons who paid each fee and the amount of revenue generated by each fee. The information is reported by State agencies as of December 2024. The Fee Project workbooks for each subcommittee are available on each respective subcommittee webpage at the links listed below. Hard copies of these reports are available from the Fiscal Services Division upon request.

Administration and Regulation — www.legis.iowa.gov/docs/publications/FEES/1518541.xlsx

Agriculture and Natural Resources — www.legis.iowa.gov/docs/publications/FEES/1518542.xlsx

Economic Development — www.legis.iowa.gov/docs/publications/FEES/1518543.xlsx

Education — www.legis.iowa.gov/docs/publications/FEES/1518547.xlsx

Health and Human Services — www.legis.iowa.gov/docs/publications/FEES/1518544.xlsx

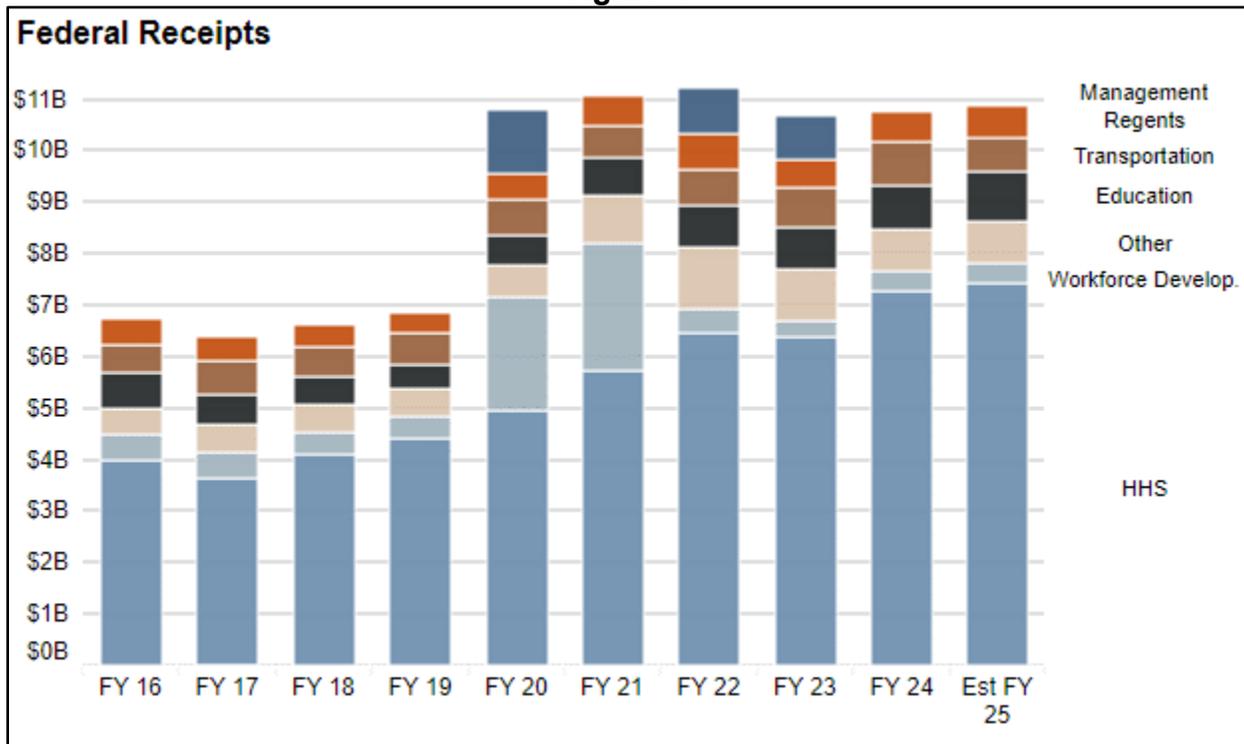
Justice System — www.legis.iowa.gov/docs/publications/FEES/1518545.xlsx

Transportation — www.legis.iowa.gov/docs/publications/FEES/1518546.xlsx

FY 2025 Federal Funds

In FY 2020, federal receipts received by the State of Iowa increased by nearly \$4.000 billion compared to FY 2019 due to the COVID-19 pandemic. Federal receipts have remained elevated since FY 2020. For FY 2025, it is estimated that Iowa will receive a total of \$10.893 billion in federal funds. The majority of the federal funds are received by the Department of Health and Human Services (HHS) and are distributed to the Medicaid Program. **Figure 1** shows the recipients of federal funds from FY 2016 through estimated FY 2025.

Figure 1



Note: Fiscal years in **Figure 1** are on a state fiscal year.

Figure 2 provides a history of federal funds received by Iowa departments for FY 2022, FY 2023, FY 2024, and estimated federal funds for FY 2025.

Figure 2

Federal Receipts (in Millions)				
	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025
Education	\$ 1,183.6	\$ 1,006.8	\$ 828.6	\$ 839.8
Health and Human Services	6,455.6	6,371.0	7,263.4	7,440.0
Management	852.2	851.6	6.0	5.9
Other	815.6	803.4	833.6	948.1
Regents	715.6	548.5	617.6	647.5
Transportation	697.2	787.6	867.6	652.3
Workforce Development	475.8	321.8	377.5	359.7
Grand Total	\$ 11,195.5	\$ 10,690.6	\$ 10,794.3	\$ 10,893.3

Federal Funds Tracking: Grants Enterprise Management System

The Iowa [Grants Enterprise Management System \(GEM\\$\)](#) is operated by the Department of Management (DOM) and is designed as a resource for State agencies and local governments for researching and applying for federal grant opportunities and tracking the award of funding, if granted. The GEM\$ does all of the following:

- Manages the reporting of grants applied for and received by State agencies.
- Posts State grants available for application.
- Manages State agency awards to government entities, nonprofit organizations, private businesses, and individuals. This includes the grant application, selection, award/contracting, monitoring, communications, modification, reporting, closeout, and financial management processes.

GEM\$ also enables State departments to collaborate on grants when possible. Agencies that used GEM\$ to report their awards in FY 2024 include the following:

- Department of Administrative Services
- Iowa Economic Development Authority
- Department of Education
- Department of Management
- Department of Homeland Security and Emergency Management
- Department of Health and Human Services
- Department of Public Defense
- Department of Public Safety
- Department of Justice
- Department of Corrections
- Iowa College Student Aid Commission
- Department of Agriculture and Land Stewardship
- Department of Natural Resources
- Office of the Attorney General
- Department of Workforce Development
- Department for the Blind
- Department on Aging
- Department of Transportation
- Judicial Branch

Related Websites

Federal Funds Information for States: www.ffis.org
 Government Accountability Office: www.gao.gov

Federal Block Grants

In the 2023 Session the General Assembly passed 2023 Iowa Acts, chapter [161](#) (FY 2024 and FY 2025 Federal Block Grant Appropriations Act). The Act authorized the following block grants through FY 2025.

Substance Use Block Grant — Health and Human Services

FY 2025 Appropriation: \$13.2 million

Description: The Substance Use Block Grant (SUBG) provides funds to prevent and treat substance use. Grantees must develop a comprehensive primary prevention program that includes activities and services in various settings. The program must target the general population and sub-groups at high risk for substance use. To receive their full SUBG awards, grantees must enact and enforce laws prohibiting the sale or distribution of tobacco products to individuals under the age of 18.

Community Mental Health Services Block Grant — Health and Human Services

FY 2025 Appropriation: \$7.7 million

Description: The Community Mental Health Services Block Grant (MHBG) awards grants to provide community mental health services. Grantees have flexibility to use funds for new programs or to supplement their current activities. Grantees must submit a plan explaining how they will use MHBG funds, distribute funds to local government entities and nongovernmental organizations, comply with general federal requirements for managing grants, and form and support a state or territory mental health planning council.

Maternal and Child Health Services Block Grant — Health and Human Services

FY 2025 Appropriation: \$6.6 million

Description: The purpose of the Maternal and Child Health Services Block Grant Program is to create federal/state partnerships that enable each state/jurisdiction to address the health services needs of mothers, infants, and children, which includes children with special health care needs and their families. States receive formula-based funding to improve the health of families, particularly those with low income or limited access to health services.

Preventive Health and Health Services Block Grant — Health and Human Services

FY 2025 Appropriation: \$1.7 million

Description: The Preventive Health and Health Services Block Grant provides flexible funding for unfunded or underfunded public health needs, including prevention services and outbreak control.

Edward Byrne Memorial Justice Assistance Grant Program — Public Safety

FY 2025 Appropriation: \$0.4 million

Description: The Justice Assistance Grant (JAG) award funds provide additional personnel, equipment, supplies, contractual support, training, technical assistance, and information systems for criminal justice. This may include programming related to law enforcement, prosecution and courts, prevention and education, corrections and community corrections, drug treatment and enforcement, planning, evaluation, technology improvement, crime victims and witnesses, mental health and related law enforcement and corrections, and implementation of State crisis intervention court proceedings and related programs or initiatives.

Residential Substance Abuse Treatment for State Prisoners Formula Grant — Public Safety

FY 2025 Appropriation: \$2.0 million

Description: The Residential Substance Abuse Treatment for State Prisoners Formula Grant is a formula grant program intended to enhance the capabilities of state, local, and tribal governments to provide residential substance use disorder (SUD) treatment to adult and juvenile populations during detention or incarceration. The Grant may also be used to initiate or continue evidence-based SUD treatment in jails, to prepare individuals for reintegration into the community, and to assist them and their communities throughout the reentry process by delivering community-based treatment and other recovery aftercare services.

Community Services Block Grant — Health and Human Services

FY 2025 Appropriation: \$8.0 million

Description: The Community Services Block Grant (CSBG) provides funds to administer support services that alleviate the causes and conditions of poverty. Local Community Action Agencies provide CSBG-funded services and activities including housing, nutrition, utility, and transportation assistance; employment, education, and other income and asset building services; crisis and emergency services; and community asset building initiatives.

Community Development Block Grant — Iowa Economic Development Authority

FY 2025 Appropriation: \$26.5 million

Description: The Community Development Block Grant (CDBG), funded through the U.S. Department of Housing and Urban Development, provides annual grants on a formula basis to states, cities, and counties. The main purpose of the program is to develop viable communities by providing decent housing, suitable living environments, and expanded economic opportunities, primarily for persons of low and moderate incomes. Funds are typically used for housing assistance, job training and employment-related transportation services, water and sewer improvements, community facility improvements, the opportunities and threats fund, and neighborhood revitalization activities.

Surface Transportation Block Grant Program — Transportation

FY 2025 Appropriation: \$188.8 million

Description: The Surface Transportation Block Grant (STBG) provides flexible funding that may be used by states and localities for projects to preserve and improve the conditions and performance on any federal-aid highway, bridge and tunnel projects on any public road, pedestrian and bicycle infrastructure, and transit capital projects, including intercity bus terminals.

Low-Income Home Energy Assistance Program — Health and Human Services

FY 2025 Appropriation: \$54.6 million

Description: The Low-Income Home Energy Assistance Program (LIHEAP) Block Grant provides funds to assist low-income households with meeting immediate home energy needs. The LIHEAP benefits target households with low incomes, particularly those that have a high home energy burden (percentage of income that goes to heating and cooling bills) and/or have members who are elderly, disabled, and/or young children. Grant recipients can use funds for heating and/or cooling costs, and up to 15.0% of their funding (or 25.0% with a waiver) for weatherization assistance.

Social Services Block Grant — Health and Human Services

FY 2025 Appropriation: \$15.3 million

Description: The purpose of the Social Services Block Grant (SSBG) is to support social services supporting economic self-sufficiency; preventing or remedying neglect, abuse, or the exploitation of children and adults; preventing or reducing inappropriate institutionalization; and securing referrals for institutional care, where appropriate. Services and eligibility requirements vary by state. The Uniform Definitions of Services, which include 29 service categories, provide guidelines to states for reporting purposes. Service categories most frequently supported by SSBG include child care, child welfare, services for persons with disabilities, case management services, and protective services for adults.

Child Care and Development Block Grant — Health and Human Services

FY 2025 Appropriation: \$103.1 million

Description: The Child Care and Development Block Grant (CCDBG) Act authorizes the Child Care Development Fund (CCDF) Program and authorizes discretionary appropriations to support grants to state, territorial, and tribal lead agencies. The CCDF is the primary federal funding source to help low-income families afford child care.

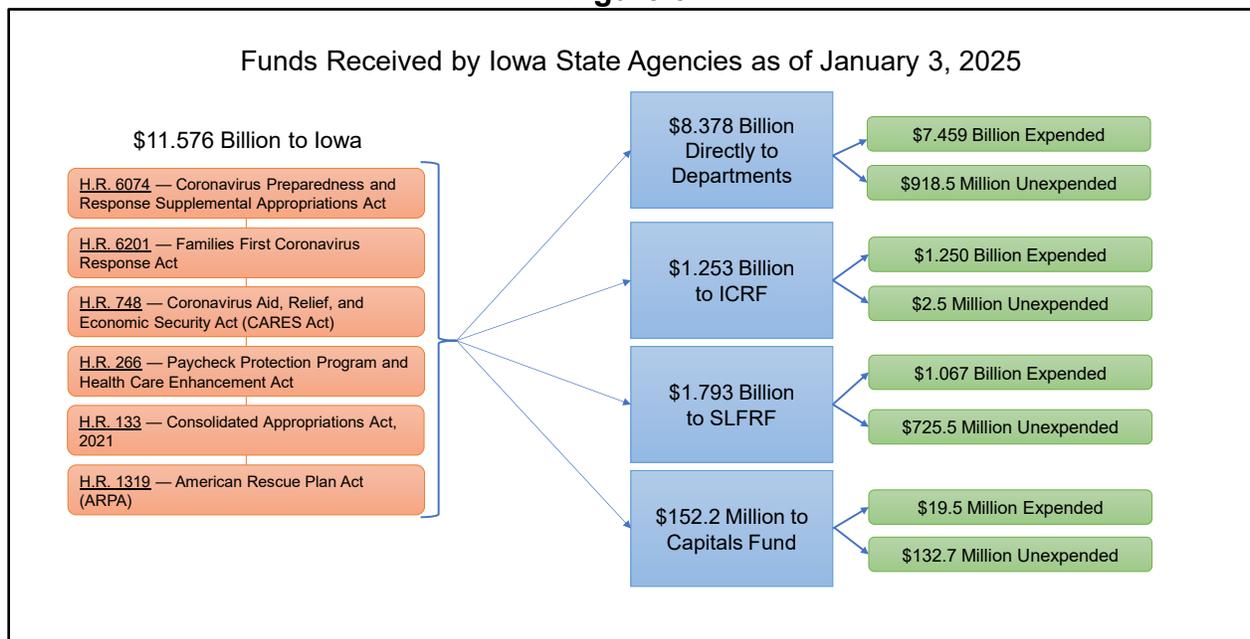
CARES Act, ARPA, and Other Federal Stimulus Acts

In response to the COVID-19 pandemic, the federal government enacted six Acts since March 2020. Those Acts are as follows:

- [H.R. 6074](#) — Coronavirus Preparedness and Response Supplemental Appropriations Act, enacted March 6, 2020.
- [H.R. 6201](#) — Families First Coronavirus Response Act, enacted March 18, 2020.
- [H.R. 748](#) — Coronavirus Aid, Relief, and Economic Security (CARES) Act, enacted March 27, 2020.
- [H.R. 266](#) — Paycheck Protection Program and Health Care Enhancement Act, enacted April 24, 2020.
- [H.R. 133](#) — Consolidated Appropriations Act, 2021, enacted December 27, 2020.
- [H.R. 1319](#) — American Rescue Plan Act of 2021 (ARPA), enacted March 11, 2021.

Through January 3, 2025, State agencies in Iowa have reported federal awards totaling \$11.576 billion related to the six Acts to address a wide variety of expenses related to the COVID-19 pandemic. Of this total, \$8.378 billion has been awarded directly to agencies, \$1.253 billion was awarded to the Iowa Coronavirus Relief Fund (ICRF), \$1.793 billion was awarded to the Iowa Coronavirus State and Local Fiscal Recovery Fund (SLFRF) for the State and nonentitlement units of government, and \$152.2 million was awarded to the Coronavirus Capitals Fund. The **Appendix** at the end of the Federal Funds section details the \$8.378 billion awarded directly to State departments.

Figure 3



The ICRF is nearing the point of final reporting, with program expenditures having ended September 30, 2022. Awards directly to departments remain a major source of expenditures, but these funding streams have various end dates, with most sunsetting by the end of CY 2026. Approximately 40.5% of the expenditures from the SLFRF remain to be made and any funds not obligated by December 31, 2024, and expended by December 31, 2026, will revert to the federal government.

Total expenditures from the programs that have accounted for the most funding are outlined in **Figure 4**. The majority of expenditures (73.3%) occurred from FY 2020 through FY 2022. Federal payments for unemployment insurance, which are separate from any payments made to unemployment insurance from the ICRF and SLFRF, were more than half of all expenditures in FY 2020 (58.1%) and FY 2021 (55.8%). The Coronavirus Relief Fund was the second major program from which expenditures were made and comprised 26.2% of expenditures in FY 2020 and 18.9% in FY 2021. Medicaid expenditures were made monthly and continued until the end of calendar year 2023. The Medicaid Program has comprised 12.8% of total expenditures since FY 2020. Beginning in FY 2022, two new programs established under the ARPA began to contribute to total spending. The SLFRF has totaled \$1,067.1 million in expenditures and will be one of the major programs in the future. The American Rescue Plan Elementary and Secondary School Emergency Relief Program also comprised a major source of expenditures with a total of \$745.2 million. As of January 3, 2025, \$345.0 million from COVID-19 funds has been spent in FY 2025.

Figure 4

COVID-19 Aid Expenditures by Top Eight Programs							
(in Millions)							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
American Rescue Plan Elementary and Secondary School Emerg. Relief	\$0.0	\$0.0	\$176.0	\$294.3	\$214.8	\$60.0	\$745.2
Child Care and Development Block Grant	\$6.2	\$62.6	\$205.0	\$137.9	\$74.2	\$12.8	\$498.7
Coronavirus Relief Fund	\$553.3	\$574.3	\$104.5	\$14.7	\$0.0	\$0.0	\$1,246.8
Coronavirus State and Local Fiscal Recovery Fund	\$0.0	\$0.0	\$386.8	\$253.3	\$223.6	\$203.4	\$1,067.1
Elementary and Secondary School Emergency Relief Fund	\$64.4	\$75.3	\$221.5	\$48.9	\$6.5	\$0.0	\$416.5
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	\$0.0	\$38.9	\$53.7	\$21.6	\$46.5	\$22.7	\$183.5
Medicaid	\$136.6	\$301.1	\$322.0	\$340.9	\$156.9	\$0.0	\$1,257.5
Other	\$125.2	\$286.4	\$496.5	\$273.8	\$157.1	\$45.6	\$1,384.7
Unemployment Insurance	\$1,228.0	\$1,692.8	\$64.6	\$7.0	\$0.1	\$0.5	\$2,993.0
Grand Total	\$2,113.8	\$3,031.4	\$2,030.7	\$1,392.5	\$879.6	\$345.0	\$9,792.9

Note: This figure reflects expenses that occurred between July 1 and June 30 without regard to accrual adjustments.

Figure 5

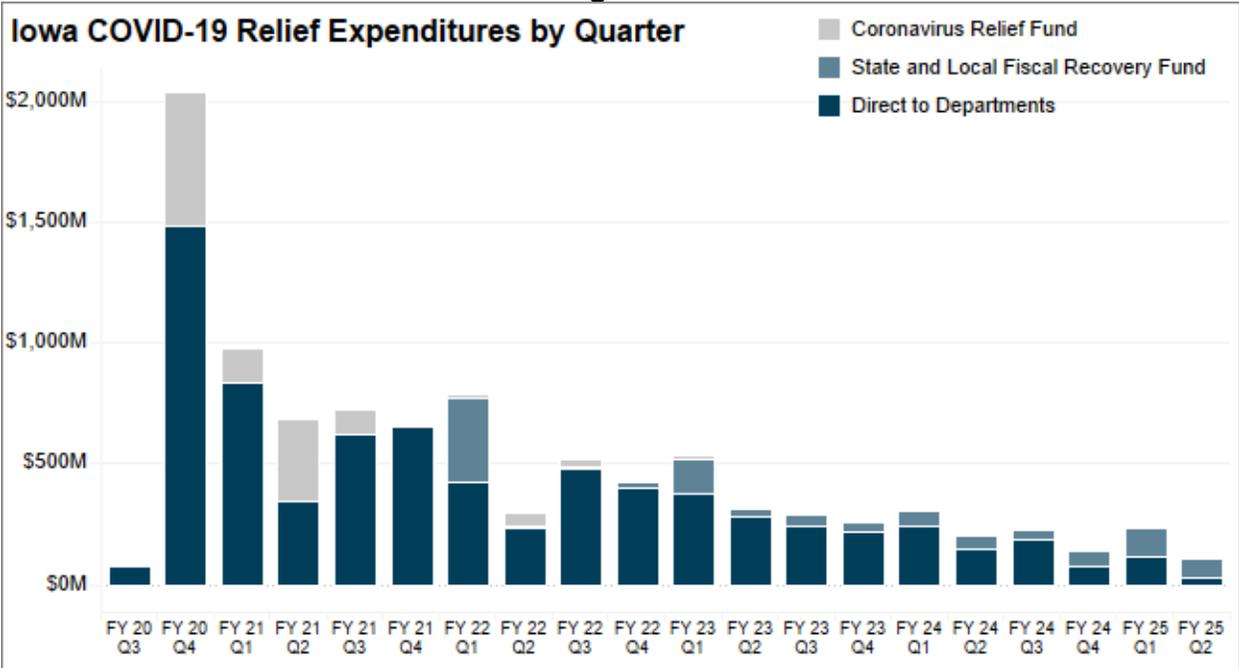


Figure 5 shows how federal relief funding has been spent by quarter and how expenditures have slowed. The figure displays larger expenditures at the start of the COVID-19 pandemic (FY 2020 Q4). The ICRF accounted for a large part of spending through FY 2021 Q3, but expenditures since then have decreased. Funding provided directly to departments has provided the largest share of expenditures in each quarter. Expenditures from the SLFRF began in earnest in FY 2022 Q1, but these expenditures were driven by the two largest payments. One was a transfer to the Unemployment Compensation Trust Fund, and the second was a transfer to nonentitlement units of government in Iowa.

Figure 6 focuses more closely on the top eight programs for the four most recent quarters. The SLFRF is 43.1% of all expenditures, and American Rescue Plan Elementary and Secondary School Emergency Relief is 25.4% of all expenditures. Lastly, the SLFRF will remain a major portion of State expenditures into FY 2027, with \$725.5 million in funds remaining.

Figure 6

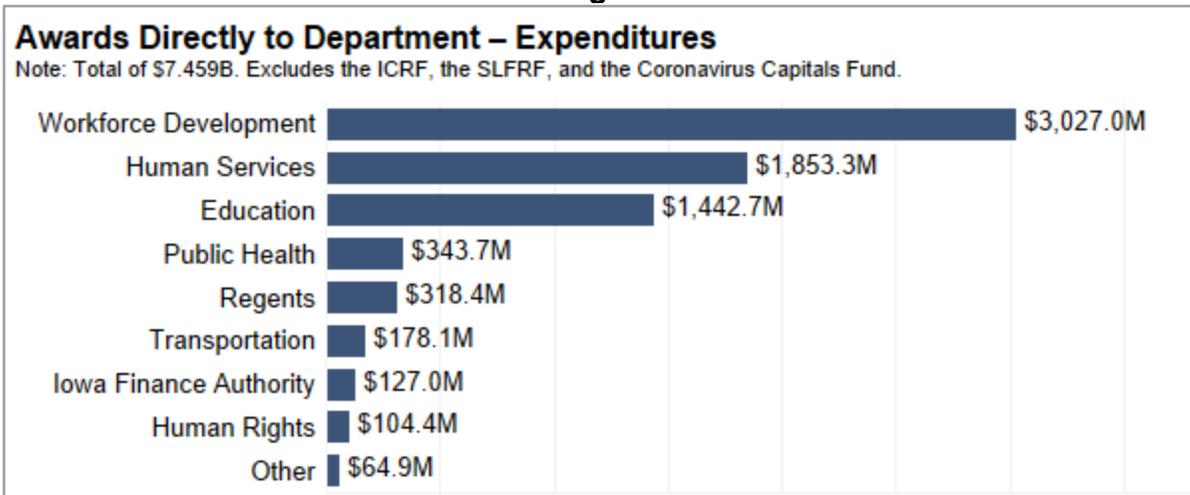
Federal COVID-19 Aid Expenditures by Four Most Recent Quarters					
Top 8 Programs (in Millions)					
	FY 24 Q3	FY 24 Q4	FY 25 Q1	FY 25 Q2	Total
American Rescue Plan Elementary and Secondary School Emerg. Relief	\$86.6	\$34.4	\$55.4	\$4.6	\$181.0
Capital Projects Fund	\$0.1	\$4.4	\$14.4	\$0.5	\$19.4
Child Care and Development Block Grant	\$59.5	\$7.1	\$3.4	\$9.3	\$79.4
Coronavirus State and Local Fiscal Recovery Fund	\$38.2	\$69.2	\$125.5	\$74.2	\$307.1
Emergency Rental Assistance Program	\$2.9	\$2.4	\$2.6	\$1.1	\$9.0
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	\$7.6	\$9.2	\$18.6	\$4.0	\$39.4
Homeowner Assistance Fund	\$1.7	\$2.6	\$5.0	\$2.1	\$11.4
Immunization Cooperative Agreements	\$4.4	\$1.4	\$3.0	\$1.5	\$10.2
Other	\$24.4	\$15.2	\$9.1	\$6.8	\$55.5
Total	\$225.4	\$145.8	\$237.1	\$104.1	\$712.5

Note: This figure reflects expenses that occurred between July 1 and June 30 without regard to accrual adjustments.

Awards Directly to Departments

Figure 7 displays the eight agencies that received the most funding and combines all other agencies. Of the \$8.378 billion in federal funds awarded directly to State agencies, \$7.459 billion (89.0%) has been expended as of January 3, 2025. Of the total year-to-date expenditures, \$2.993 billion (40.1%) has been expended for worker unemployment benefits. This figure does not include the funds from the ICRF and SLFRF allocated for this same purpose. The then-Department of Human Services has expended \$1.853 billion (24.8%), the majority of which has been dedicated to the Medicaid Program. The Department of Education has expended \$1.443 billion (19.3%), with approximately half of expenditures going to American Rescue Plan Elementary and Secondary School Emergency Relief. The then-Department of Public Health has expended \$343.7 million (4.6%). The Board of Regents has expended \$318.4 million (4.3%). The Department of Transportation has expended \$178.1 million (2.4%). The Iowa Finance Authority has expended \$127.0 million (1.7%). The then-Department of Human Rights has expended \$104.4 million (1.4%).

Figure 7



Iowa Coronavirus Relief Fund

Iowa received \$1.250 billion in federal funds through the CARES Act on April 20, 2020, illustrated in **Figure 8**. To date, \$2.5 million in interest earnings has been credited to the Fund. As of January 3, 2025, net transfers to agencies total \$1.247 billion, with some moneys having been returned to the Fund. The current balance in the Fund is \$2.5 million. Of the \$1.247 billion transferred to the agencies, a total of \$293,000 remains unexpended. The U.S. Department of the Treasury has revised the guidance to provide that a cost associated with a necessary expenditure incurred due to the public health emergency shall be considered to have been incurred by December 31, 2021, if the recipient has incurred an obligation concerning such cost by December 31, 2021. Recipients were allowed to record their expenditures through September 30, 2022. As of January 3, 2025, \$3.2 million has been returned to the federal government. A final report has not been issued on all ICRF expenditures, but the State is allowed to retain interest earnings for administrative expenses.

Figure 8

Coronavirus Relief Fund (April 2020 CARES Act)		
Coronavirus Relief Fund		
Federal Support	\$	1,250,000,000
Interest		2,510,891
Federal Support Returned		-3,207,151
Net Transfers to Agencies		-1,247,124,889
Fund Balance	\$	2,178,851
Department Activities		
Transfers Received		1,247,124,889
Reported Expenses		-1,246,832,043
Unexpended Transfers	\$	292,847
Total Unexpended	\$	2,471,697

Iowa State and Local Coronavirus Fiscal Recovery Fund

The State of Iowa has received \$1.703 billion in federal funds and \$90.0 million in interest as of January 3, 2025, that has been deposited into the SLFRF. A total of \$1.118 billion has been transferred to various agencies. The first \$237.5 million was transferred to the Department of Workforce Development's (IWD's) Unemployment Insurance Trust Fund. These funds are used to support ongoing unemployment benefits for Iowans. An additional \$221.2 million was transferred to the Iowa Department of Revenue for payments to nonentitlement units of government, which are cities with a population of less than 50,000. Funds provided to State and local governments have broad spending flexibility, including addressing emergency and economic effects of the pandemic; replenishing revenue losses due to the shutdown of the economy; investments in water, sewer, and broadband infrastructure; and premium pay to essential workers.

Funds in the SLFRF must be used to cover costs incurred by recipients between March 3, 2021, and December 31, 2024. Funds must be obligated by December 31, 2024, and expended by December 31, 2026, or they will revert to the federal government. As of January 3, 2025, \$725.5 million remains unexpended.

Figure 9 reflects SLFRF activity across the State. This includes moneys that remain in the Fund and moneys that have been transferred to agencies and are no longer in the SLFRF but have not been expended by the State.

Figure 9

Coronavirus State and Local Fiscal Recovery Fund Revenue, Transfers, and Department Activities		
Coronavirus Fiscal Recovery Fund		
Federal Support	\$	1,702,553,364
Interest		90,047,793
Net Transfers to Agencies		-1,117,994,768
Fund Balance	\$	674,606,389
Department Activities		
Transfers Received		1,117,994,768
Reported Expenses		-1,067,120,217
Unexpended Transfers	\$	50,874,552
Total Unexpended	\$	725,480,941

Figure 10 shows expenses at a program level. Note that some programs may show expenses that exceed transfers that have been made to a department. The discrepancy is primarily due to the ongoing nature of transaction reporting. The Legislative Services Agency (LSA) will continue to monitor these programs.

Figure 10
Iowa Coronavirus State and Local Fiscal Recovery Fund
Total Transfers and Expenditures

	Net Transfers	Expenditures
Administrative Services	\$ 41,251,447	\$ 39,311,497
Local Government Relief Payments Support	386,225	386,225
Public Sector Premium Pay - Corrections	1,524,000	1,524,000
Public Sector Premium Pay - Teachers	95,000	95,000
Public Sector Premium Pay - Peace Officers	5,988,000	5,988,000
Premium Pay Administration	6,000	6,000
PPE and DME Storage and Distribution - DAS	1,623,933	1,494,755
Iowa Juvenile Home - Demolition and Asbestos Remediation	353,278	353,278
Park Avenue Project	21,039,511	20,039,235
HHS Strategic Space Planning	10,235,500	9,425,004
Aging (HHS)	\$ 435,000	\$ 491,800
Office of the Public Guardian	435,000	491,800
Agriculture and Land Stewardship	\$ 8,000,000	\$ 7,645,393
Iowa Conservation Infrastructure	8,000,000	7,645,393
Attorney General	\$ 167,209	\$ 626,890
Victim Assistance	167,209	626,890
Office of the Chief Information Officer (DOM)	\$ 147,600,634	\$ 154,045,019
OCIO Broadband Community Engagement	1,320,000	1,320,000
Broadband Infrastructure Support Grants	79,703,138	86,455,345
Broadband Expansion Grant Administration	3,415,255	3,490,982
Security Operations Center	4,124,559	4,124,559
Data Center Migration	15,458,321	15,495,017
Operations System Replacement	760,000	661,478
Endpoint Detection and Response Platform	4,193,906	4,193,906
Capitol Complex Network Upgrade	2,208,562	2,208,562
Inventory and Asset Management	452,575	397,080
Digital Transformation Project	7,667,103	7,933,918
Identity and Access Management	3,490,375	3,490,375
Identity and Access Management Fall 2023	3,595,086	3,595,086
State Financial System	17,392,668	16,859,625
Joint Forces HQ HVAC Replacement	2,319,086	2,319,086
Statewide IT Organization	1,500,000	1,500,000
College Student Aid Commission (Department of Education)	\$ 7,710,211	\$ 7,541,969
GEAR UP Iowa Future Ready	1,834,657	1,663,280
National Guard Benefits Program	600,000	600,000
National Guard Service Scholarship Supp. Spring 2023	1,600,000	1,600,000
National Guard Service Scholarship Supp. Spring 2023 - Additional	175,554	175,554
Last-Dollar Scholarship Program	3,500,000	3,500,000
ICAPS Security	0	3,135
Corrections	\$ 10,360,410	\$ 10,360,410
Homes for Iowa	10,000,000	10,000,000
Iowa Correctional Offender Network	360,410	360,410

Iowa Coronavirus State and Local Fiscal Recovery Fund (continued)
Total Transfers and Expenditures

	Net Transfers	Expenditures
Education	\$ 3,301,703	\$ 3,696,361
Iowa Private Sector Premium Pay	732,020	732,020
Critical Incident Mapping	481,693	481,693
GEAR UP Iowa Future Ready	1,266,472	1,663,579
Summer Food Service Program/Seamless Summer Option	403,237	403,923
ICAPS System Security	84,265	81,130
Charter School Start Up and Expansion	334,017	334,017
Economic Development Authority	\$ 124,049,736	\$ 123,909,710
Tourism Marketing Projects	1,241,754	1,241,754
Iowa Promotional Campaign Fall 2021	3,899,982	3,899,982
Iowa Promotional Campaign Spring 2022	4,700,000	4,700,000
Iowa Promotional Campaign Spring 2023	3,750,000	3,750,000
Manufacturing 4.0 Small Manufacturers	4,500,000	4,431,419
Manufacturing 4.0 Mid-Size Manufacturers	19,125,000	19,196,054
Downtown Housing Grant Program	7,986,000	8,065,326
Nonprofit Initiative	36,529,000	36,484,052
Destination Iowa	38,873,000	38,688,856
Iowa Brand Development	305,000	305,000
Manufacturing 4.0 - Tech. Investment Small Manufacturers	1,630,000	1,681,756
Talent Attraction	410,000	381,808
Iowa Food Insecurity Infrastructure	1,100,000	1,083,703
Governor's Office	\$ 15,000	\$ 15,000
Boards and Commissions Review	15,000	15,000
Health and Human Services	\$ 1,673,454	\$ 32,842
Administration	186,800	0
Office of the Public Guardian	0	10,400
HHS Strategic Space Planning	1,486,654	0
Opioid Prevention, Treatment, and Recovery Program	0	22,442
Homeland Security	\$ 38,273,107	\$ 26,387,648
PPE Storage	213,304	213,304
School Safety Improv. Fund and Vulnerability Assessments	35,151,778	23,341,595
School Safety Administration	2,625,000	2,549,724
Perry School District Building Improvements	283,025	283,025
Iowa Finance Authority	\$ 73,552,349	\$ 46,751,729
Wastewater Infrastructure for Unsewered Communities	12,144,279	9,625,982
Economically Significant Projects	22,000,000	16,193,465
Minority Down Payment Assistance Pilot Program	965,000	965,000
Watershed Protection Projects	6,451,138	4,164,999
Industrial Water Reuse Projects	57,813	107,813
Housing Finance General Office	17,539,600	0
Home Rehabilitation Block Grant Pilot Program	616,667	320,000
Iowa Home Program	5,462,667	479,972
Low-Income Housing Tax Credit Program	8,315,186	14,894,499

Iowa Coronavirus State and Local Fiscal Recovery Fund (continued)
Total Transfers and Expenditures

	Net Transfers	Expenditures
Iowa PBS	\$ 1,042,994	\$ 1,042,994
Antenna Replacement	1,042,994	1,042,994
Management	\$ 10,080,944	\$ 9,866,163
Fund Administration	3,638,759	3,638,759
Workforce Realignment Consultant	42,500	42,500
Guidehouse Alignment Consultant	1,035,514	1,035,514
Rule Management Program	2,562,546	2,562,546
Organizational Change Management Support	543,000	543,000
Alignment Employee Engagement	1,685,544	1,685,544
Area Education Agency Benchmarking	300,000	300,000
SLFRF Interest Projects	214,781	0
Correctional Institutions Data Analysis	58,300	58,300
Natural Resources	\$ 117,479	\$ 117,479
Hazardous Condition Remediation Plan	117,479	117,479
Public Defense	\$ 3,113,768	\$ 3,239,364
DPS and DPD Deployment	1,413,294	1,413,294
Deployment 2024	1,700,474	1,711,069
Recruitment Incentives Program	0	115,000
Public Health (HHS)	\$ 653,056	\$ 769,796
Centers of Excellence	653,056	769,796
Public Safety	\$ 35,985,950	\$ 35,569,441
Computer-Aided Dispatch	981,910	981,910
DPS Recruitment Initiative	644,899	661,223
School Safety Hardware and Software	7,382,710	6,811,815
School Safety Bureau	2,335,000	2,150,431
Motor Vehicle Enforcement Transition	19,160,498	19,294,610
DPS and DPD Deployment	583,566	583,566
Deployment 2024	169,996	169,996
School Resource Officer	54,599	54,599
ISP Aircraft	4,672,773	4,861,292
State Fair	\$ 1,500,000	\$ 1,500,000
Iowa State Fair Security Improvements	1,500,000	1,500,000
Regents	\$ 14,780,865	\$ 14,613,159
UNI Future Ready Iowa Scholarship Program	3,050,889	3,022,152
Veterinary Diagnostic Lab Phase II	10,358,312	11,166,973
Biosciences Infrastructure	1,371,664	424,034
Revenue	\$ 221,185,312	\$ 221,185,312
Local Government Relief	221,185,312	221,185,312
Transportation	\$ 85,800,000	\$ 71,494,054
Commercial Aviation Airports	83,000,000	68,694,054
Motor Vehicle Enforcement Transition	2,800,000	2,800,000

Iowa Coronavirus State and Local Fiscal Recovery Fund (continued)
Total Transfers and Expenditures

	Net Transfers	Expenditures
Veterans Affairs	\$ 265,232	\$ 265,232
Veterans Trust Fund Supplemental Grant	265,232	265,232
Workforce Development	\$ 287,078,908	\$ 286,640,956
Unemployment Insurance Trust Fund	237,470,586	237,470,586
IowaWORKS Program Promotion	601,023	601,023
Reemployment Case Management System	6,366,257	5,737,535
Child Care Challenge	6,813,777	6,830,888
Summer Youth Internship Projects	1,312,892	1,312,892
Labor Market Information System	437,378	448,813
Child Care Challenge Bus. Incentive	7,782,058	7,153,559
Health Careers Registered Apprenticeship	778,269	788,596
Health Careers Registered Apprenticeship 2.0	467,217	554,744
Work-Based Learning Professional Profiling System	950,179	1,633,363
Teacher and Paraeducator Registered Apprenticeship	21,171,644	21,172,243
Iowa Language Learners Job Training Program	118,678	146,949
Statewide CDL Infrastructure	1,981,240	1,982,071
Entry-Level Driver Training Program	323,334	393,861
IowaWORKS Mobile	307,647	268,605
Home Base Iowa Portal	196,729	145,229
	<u>\$ 1,117,994,768</u>	<u>\$ 1,067,120,216</u>

Department of Administrative Services (DAS)

- **Local Government Relief Payments Support:** The Governor has transferred \$386,000 to administer local government relief for nonentitlement units in cities with a population less than 50,000. The DAS has expended the balance of the funds.
- **Iowa Public Sector Premium Pay:** The Governor has transferred \$7.6 million to provide a premium pay lump-sum payment to teachers employed by the State, law enforcement and corrections officers, and medical professionals working in corrections. The DAS has expended the balance of the funds. This includes \$6,000 expended for administration.
- **PPE and DME Storage and Distribution:** The Governor has transferred \$1.6 million to pay for centralized storage of personal protective equipment (PPE) and durable medical equipment (DME). The DAS has expended \$1.5 million, and there is a balance of \$129,000 remaining.
- **Iowa Juvenile Home:** The Governor has transferred \$353,000 for the demolition and asbestos remediation at the Iowa Juvenile Home to prepare the site for community redevelopment. The DAS has expended the balance of the funds.
- **Park Avenue Project:** The Governor has transferred \$21.0 million for the purchase of a building, completion of infrastructure improvements, and relocation of staff. The DAS has expended \$20.0 million, and there is a balance of \$1.0 million remaining.
- **Health and Human Services Strategic Space Planning:** The Governor has transferred \$10.2 million to the DAS to renovate the Lucas State Office Building and the Hoover State Office Building. The DAS has expended \$9.4 million, and there is a balance of \$810,000 remaining.

Department on Aging (HHS)

- **Office of the Public Guardian:** The Governor has transferred \$435,000 to reduce the waiting list and pay for case opening fees for Iowans to expedite the transition of patients from hospitals to community-based settings. The Department has expended \$492,000. This expenditure exceeds the amount transferred to date by \$57,000, but additional funds are expected to be transferred in the future.

Department of Agriculture and Land Stewardship (DALs)

- **Iowa Conservation Infrastructure:** The Governor has transferred \$8.0 million to improve water quality by harnessing the collective ability of private and public resources, organizations, and contractors to rally around the Nutrient Reduction Strategy and implement proven conservation practices to reduce nutrients delivered to Iowa waterways. This program invests in nonpoint source conservation projects in priority watersheds with layered benefits including improved water quality, habitat, recreation, and carbon sequestration. The DALs has expended \$7.6 million, and there is a balance of \$355,000 remaining.

Iowa Office of the Attorney General (AG)

- **Victim Assistance:** The Governor has transferred \$167,000 to provide grants to counties, provide traveling advocates to deliver services to victims, offer increased access to the criminal justice system, and provide increased mental health counseling. The AG has expended \$627,000. This expenditure exceeds the amount transferred to date by \$460,000, but additional funds are expected in the future.

Office of the Chief Information Officer (DOM)

- **OCIO Broadband Community Engagement:** The Governor has transferred \$1.3 million to provide Iowa cities and counties with education, research, consulting, and related support in connection with the development of broadband plans. Such plans will identify stakeholders, partners, funding sources, and supporting data that can be used to support broadband development at the local government level. The Office of the Chief Information Officer (OCIO) has expended the balance of the funds.
- **Broadband Infrastructure Support Grants:** The Governor has transferred \$79.7 million to Broadband Infrastructure Grants. These grants are intended to support broadband expansion across the State. The OCIO has expended \$86.5 million. This expenditure exceeds the amount transferred to date by \$6.8 million, but additional funds are expected to be transferred in the future.

- **Broadband Expansion Grant Administration:** The Governor has transferred \$3.4 million to administer broadband grants. The OCIO has expended \$3.5 million. This expenditure exceeds the amount transferred to date by \$76,000, but additional funds are expected to be transferred in the future.
- **Security Operations Center:** The Governor has transferred \$4.1 million to expand the Security Operations Center to provide continuous security monitoring services, provide security of network systems, and improve the State's ability to respond to cyberattacks. The OCIO has expended the balance of the funds.
- **Data Center Migration:** The Governor has transferred \$15.5 million to support the State's Data Center Migration and Resiliency Project to include migration of data to a new data center and to update or replace aged infrastructure. The OCIO has expended \$15.5 million. This expenditure exceeds the amount transferred to date by \$37,000, but additional funds are expected to be transferred in the future.
- **Operations System Replacement:** The Governor has transferred \$760,000 to replace unsupported endpoints and software across the State network. The OCIO has expended \$661,000, and there is a balance of \$99,000 remaining.
- **Endpoint Detection and Response Platform:** The Governor has transferred \$4.2 million to acquire software licenses for a new endpoint detection and response (EDR) platform capable of serving State agencies and local governments. The EDR platform will provide additional security protections for managed endpoints including personal computers, servers, and other devices. The OCIO has expended the balance of the funds.
- **Capitol Complex Network Upgrade:** The Governor has transferred \$2.2 million to replace network and wireless infrastructure across the Capitol complex. The OCIO has expended the balance of the funds.
- **Inventory and Asset Management:** The Governor has transferred \$453,000 to acquire or build systems intended to track information technology (IT) assets. The OCIO has expended \$397,000, and there is a balance of \$55,000 remaining.
- **Digital Transformation Project:** The Governor has transferred \$7.7 million to update State websites to improve user experience. The OCIO has expended \$7.9 million. This expenditure exceeds the amount transferred to date by \$267,000, but additional funds are expected to be transferred in the future.
- **Identity and Access Management:** The Governor has transferred \$3.5 million for a one-year renewal of the Okta platform, which provides a single identity access point to employees and citizens to interact with systems operated by the State. The OCIO has expended the balance of the funds.
- **Identity and Access Management Fall 2023:** The Governor has transferred \$3.6 million for a one-year renewal of the Okta platform. The OCIO has expended the balance of the funds.
- **State Financial System:** The Governor has transferred \$17.4 million to upgrade the current State finance and accounting system to a cloud-based system to improve security and system functionality. The OCIO has expended \$16.9 million, and there is a balance of \$533,000 remaining.
- **Joint Forces HQ HVAC Replacement:** The Governor has transferred \$2.3 million to replace the heating, ventilation, and air conditioning (HVAC) equipment in the data center at the Joint Forces Headquarters. This equipment serves the Iowa Air National Guard, the Iowa Communications Network, and the OCIO. The OCIO has expended the balance of the funds.
- **Statewide IT Organization:** The Governor has transferred \$1.5 million to support the costs of engaging a third party for consulting and the development of various implementation plans for statewide IT reorganization. The OCIO has expended the balance of the funds.

College Student Aid Commission (Department of Education)

- **GEAR UP Iowa Future Ready:** The Governor has transferred \$1.8 million to launch the GEAR UP Iowa Future Ready project. This four-year project will support a cohort of students beginning in the ninth grade and will follow them as they progress through school, while also supporting the graduating class at partner schools each year. The program is a partnership between Iowa College Aid, partner school districts, certain higher education institutions, and community-based organizations. The College Student Aid Commission (CSAC) has expended \$1.7 million, and there is a balance of \$171,000 remaining.
- **National Guard Benefits Program:** The Governor has transferred \$600,000 to provide tuition reimbursement for Iowa National Guard soldiers and airmen. The Program provides scholarship

awards to Iowa National Guard members who attend eligible Iowa colleges and universities. The CSAC has expended the balance of the funds.

- **National Guard Service Scholarship Supplemental — Spring 2023:** The Governor has transferred \$1.6 million to provide tuition reimbursement for Iowa National Guard soldiers and airmen. The CSAC has expended the balance of the funds.
- **National Guard Service Scholarship Additional Supplemental — Spring 2023:** The Governor has transferred \$176,000 to provide tuition reimbursement for Iowa National Guard soldiers and airmen. The CSAC has expended the balance of the funds.
- **Last-Dollar Scholarship Program:** The Governor has transferred \$3.5 million to cover any remaining tuition and qualified fees for students who meet the Federal Pell Grant qualifications. The program provides funding to Iowans for short-term programs of study aligned with high-demand jobs at Iowa colleges. The CSAC has expended the balance of the funds.
- **ICAPS Security:** A transfer has not been recorded, but funds are expected to be transferred in the future. The project will protect Iowa College Aid Processing System (ICAPS) data by adding multi-factor authentication, enhancing record audit history, using the State's web application firewall, and adding Completely Automated Public Turing test to tell Computers and Humans Apart (CAPTCHA) technology. The CSAC has expended \$3,000.

Department of Corrections (DOC)

- **Homes for Iowa:** The Governor has transferred \$10.0 million to support a building trades jobs training program for Iowa inmates. This program constructs modular homes for income-qualified Iowa residents. The DOC has expended the balance of the funds.
- **Iowa Corrections Offender Network (ICON):** The Governor has transferred \$360,000 to support programming needs for the ICON system. The DOC has expended the balance of the funds.

Department of Education

- **Iowa Private Sector Premium Pay:** The Governor has transferred \$732,000 to provide a premium pay lump-sum payment to teachers at independent schools. The Department has expended the balance of the funds.
- **Critical Incident Mapping:** The Governor has transferred \$482,000 for a critical incident mapping system. Critical incident mapping will be made available to independently accredited nonpublic K-12 school locations to include a detailed floor plan of the school building and surrounding school grounds that incorporates key information needed by emergency first responders to plan for and respond to an emergency. The Department has expended the balance of the funds.
- **GEAR UP Iowa Future Ready:** The Governor has transferred \$1.3 million to launch the GEAR UP Iowa Future Ready project. This four-year project will support a cohort of students beginning in the ninth grade and will follow them as they progress through school, while also supporting the graduating class at partner schools each year. The program is a partnership between Iowa College Aid, partner school districts, certain higher education institutions, and community-based organizations. The Department has expended \$1.7 million. This expenditure exceeds the amount transferred to date by \$397,000, but additional funds are expected to be transferred in the future.
- **Summer Food Service Program/Seamless Summer Option:** The Governor has transferred \$403,000 to expand existing summer meal sites and promote new summer meal sites in eligible areas currently underserved by summer meal programs. The Department has expended \$404,000. This expenditure exceeds the amount transferred to date by \$700, but additional funds are expected to be transferred in the future.
- **ICAPS System Security:** The Governor has transferred \$84,000 to protect ICAPS data by adding multi-factor authentication, enhancing record audit history, using the State's web application firewall, and adding CAPTCHA technology. The Department has expended \$81,000, and there is a balance of \$3,000 remaining.
- **Charter School Start Up and Expansion:** The Governor has transferred \$334,000 to assist existing charter schools in the improvement or expansion of offerings and to assist newly authorized charter schools in preparation for operation. The department has expended the balance of the Funds.

Economic Development Authority (IEDA)

- **Tourism Marketing Projects:** The Governor has transferred \$1.2 million to promote tourism through investment in an image inventory for tourism marketing campaigns and redesign of the [Travellowa.com](https://www.travellowa.com) tourism website. The IEDA has expended the balance of the funds.
- **Iowa Promotional Campaign — Fall 2021:** The Governor has transferred \$3.9 million to invest in a comprehensive multimedia advertising campaign around a 30-second video that introduces Iowa to the nation and encourages travelers to explore the State. The IEDA has expended the balance of the funds.
- **Iowa Promotional Campaign — Spring 2022:** The Governor has transferred \$4.7 million to invest in a comprehensive multimedia advertising campaign around a 30-second video that introduces Iowa to the nation and encourages travelers to explore the State. The IEDA has expended the balance of the funds.
- **Iowa Promotional Campaign — Spring 2023:** The Governor has transferred \$3.8 million to a multimedia advertising campaign intended to encourage people to visit, live, and work in Iowa. The IEDA has expended the balance of the funds.
- **Manufacturing 4.0 — Small:** The Governor has transferred \$4.5 million to help Iowa's small manufacturers continue to advance their processes; automate decision making; and optimize their current human capital from manual, labor-intensive positions into highly skilled, value-added occupations. The IEDA has expended \$4.4 million, and there is a balance of \$69,000 remaining.
- **Manufacturing 4.0 — Mid-Size:** The Governor has transferred \$19.1 million to help Iowa's mid-size manufacturers continue to advance their processes; automate decision making; and optimize their current human capital from manual, labor-intensive positions into highly skilled, value-added occupations. The IEDA has expended \$19.2 million. This expenditure exceeds the amount transferred to date by \$71,000, but additional funds are expected to be transferred in the future.
- **Downtown Housing Grant Program:** The Governor has transferred \$8.0 million to develop upper-story spaces in downtown properties into residential units to create new housing units in rural Iowa communities. The IEDA has expended \$8.1 million. This expenditure exceeds the amount transferred to date by \$79,000, but additional funds are expected to be transferred in the future.
- **Nonprofit Initiative:** The Governor has transferred \$36.6 million to provide grants for Iowa nonprofits to invest in infrastructure and expand services. The IEDA has expended \$36.5 million, and there is a balance of \$45,000 remaining.
- **Destination Iowa:** The Governor has transferred \$38.9 million to bolster the quality of life in Iowa's communities and attract visitors to the State. The IEDA has expended \$38.7 million, and there is a balance of \$184,000 remaining.
- **Iowa Brand Development:** The Governor has transferred \$305,000 to develop an overall brand strategy for the State of Iowa. The IEDA has expended the balance of the funds.
- **Manufacturing 4.0 — Tech. Investment Small Manufacturers:** The Governor has transferred \$1.6 million to assist firms with between 3 and 150 employees to acquire specialized hardware or software in the Industry 4.0 technology groups. The IEDA has expended \$1.7 million. This expenditure exceeds the amount transferred to date by \$52,000, but additional funds are expected to be transferred in the future.
- **Talent Attraction:** The Governor has transferred \$410,000 to build a talent attraction system that is trackable, is personal, leverages partnerships statewide, and gives communities a meaningful role in the [This is Iowa](#) campaign. The IEDA has expended \$382,000, and there is a balance of \$28,000 remaining.
- **Iowa Food Insecurity Infrastructure:** The Governor has transferred \$1.1 million to assist eligible nonprofit food banks and nonprofit food pantry networks that have experienced economic hardship to build, expand, or rehabilitate facilities to enable them to increase the amount of food distributed to local food pantries throughout Iowa. The IEDA has expended \$1.1 million, and there is a balance of \$16,000 remaining.

Governor's Office

- **Boards and Commissions Review:** The Governor has transferred \$15,000 for a review of the State's boards and commissions. The Governor's Office has expended the balance of the funds.

Department of Health and Human Services (HHS)

- **Administration:** The Governor has transferred \$187,000 to the HHS for administrative costs related to accountability, compliance, and program integrity. No funds have been expended.
- **Office of the Public Guardian:** A transfer has not been recorded, but funds are expected to be transferred in the future. The project will reduce the waiting list and pay for case opening fees for lowans to expedite the transition of patients from hospitals to community-based settings. The HHS has expended \$10,000.
- **HHS Strategic Space Planning:** The Governor has transferred \$1.5 million to the HHS to renovate the Lucas State Office Building and the Hoover State Office Building. No funds have been expended.
- **Opioid Prevention, Treatment, and Recovery Program:** A transfer has not been recorded, but funds are expected to be transferred in the future. The Program will invest in opioid prevention, treatment, and recovery programs for lowans impacted by the opioid epidemic. The HHS has expended \$22,000.

Department of Homeland Security and Emergency Management (HSEMD)

- **PPE Storage:** The Governor has transferred \$213,000 to pay for a warehouse lease for the storage of PPE. The HSEMD has expended the balance of the funds.
- **School Safety Vulnerability Assessments and School Safety Improvement Fund:** The Governor has transferred \$35.2 million to perform vulnerability assessments and minor capital improvements for school safety enhancements. The HSEMD has expended \$23.3 million, and there is a balance of \$11.8 million remaining.
- **School Safety Administration:** The Governor has transferred \$2.6 million to pay for costs associated with the administration of the School Safety Program. The HSEMD has expended \$2.5 million, and there is a balance of \$75,000 remaining.
- **Perry School District Building Improvements:** The Governor has transferred \$283,000 to pay for building improvements in the Perry School District. The HSEMD has expended the balance of the funds.

Iowa Finance Authority (IFA)

- **Wastewater Infrastructure for Unsewered Communities:** The Governor has transferred \$12.1 million to the Water Infrastructure Fund to provide grants for property owners residing in an unsewered community to repair or upgrade their septic system. A portion of funding will also be reserved to provide financial assistance to unsewered communities to implement an existing plan for constructing a centralized wastewater system. The IFA has expended \$9.6 million, and there is a balance of \$2.5 million remaining.
- **Economically Significant Projects:** The Governor has transferred \$22.0 million to provide funding to support the Clean and/or Drinking Water State Revolving Fund-eligible water infrastructure components of projects in Iowa that serve a large population or geographical area. The IFA has expended \$16.2 million, and there is a balance of \$5.8 million remaining.
- **Minority Down Payment Assistance (DPA) Pilot Program:** The Governor has transferred \$965,000 to provide 200 eligible Iowa minority households with assistance purchasing a home. The Program provides a \$5,000 down payment and a closing costs assistance grant when used with the IFA's [FirstHome](#) mortgage program. The IFA has expended the balance of the funds.
- **Watershed Protection Projects:** The Governor has transferred \$6.5 million to invest in nonpoint source watershed projects that improve water quality, focusing on green infrastructure and measures to control nonpoint source pollution from hydromodification. The IFA has expended \$4.2 million, and there is a balance of \$2.3 million remaining.
- **Industrial Water Reuse Projects:** The Governor has transferred \$58,000 to provide matching grants for manufacturers to install on-site water reuse systems at industrial and/or manufacturing facilities. The IFA has expended \$108,000. This expenditure exceeds the amount transferred to date by \$50,000, but additional funds are expected to be transferred in the future.

- **Housing Finance General Office:** The Governor has transferred \$17.5 million to the IFA for housing finance and general office expenses. No funds have been expended.
- **Home Rehabilitation Block Grant Pilot Program:** The Governor has transferred \$617,000 to offer eligible Iowa communities an opportunity to offer property owners in a target neighborhood financial assistance for eligible repair expenses to help preserve their homes and develop new affordable housing opportunities. Funding opportunities must benefit households with incomes at or below 80.0% of the area median income. The IFA has expended \$320,000, and there is a balance of \$297,000 remaining.
- **Iowa HOME Program:** The Governor has transferred \$5.5 million to deploy funds for defined residential unit construction projects focused on targeted area median income levels and increased affordable housing unit availability. The IFA has expended \$480,000, and there is a balance of \$5.0 million remaining.
- **Low-Income Housing Tax Credit (LIHTC) Program:** The Governor has transferred \$8.3 million to provide assistance in the form of a one-time loan extended to housing businesses that have been awarded 2021 LIHTC tax credits to complete low-income housing projects. The IFA has expended \$14.9 million. This expenditure exceeds the amount transferred to date by \$6.6 million, but additional funds are expected to be transferred in the future.

Iowa PBS

- **Antenna Replacement:** The Governor has transferred \$1.0 million to replace a transmitting antenna and transmission line with a new, shared NextGen TV-ready antenna and transmission line. Iowa PBS has expended the balance of the funds.

Department of Management (DOM)

- **Fund Administration:** The Governor has transferred \$3.6 million to pay for administrative costs associated with the SLFRF. The DOM has expended the balance of the funds.
- **Workforce Realignment Consultant:** The Governor has transferred \$43,000 to review workforce service delivery and to align State programs to return to prepandemic rates of unemployment and labor participation. The DOM has expended the balance of the funds.
- **Guidehouse Alignment Consultant:** The Governor has transferred \$1.0 million to pay for a contract with Guidehouse Consulting. The DOM has expended the balance of the funds.
- **Rule Management Program:** The Governor has transferred \$2.6 million to provide a shared platform for the Governor and State agencies to review and rewrite administrative rules. The DOM has expended the balance of the funds.
- **Organizational Change Management Support:** The Governor has transferred \$543,000 for consultant services related to enterprise-wide strategic communications support and DOC organizational change management support. The DOM has expended the balance of the funds.
- **Alignment Employee Engagement:** The Governor has transferred \$1.7 million to use employee survey results to improve employee retention through the alignment transition. The DOM has expended the balance of the funds.
- **Area Education Agency Benchmarking:** The Governor has transferred \$300,000 to identify leading approaches for administering special education services and will provide an in-depth analysis of peer state performance, structure, and approach for providing special education services. The DOM has expended the balance of the funds.
- **SLFRF Interest Projects:** The Governor has transferred \$215,000 to pay for projects using interest earned on the SLFRF. No funds have been expended.
- **Correctional Institutions Data Analysis:** The Governor has transferred \$58,000 for DOC institutions data analysis. The DOM has expended the balance of the funds.

Department of Natural Resources (DNR)

- **Hazardous Condition Remediation Plan:** The Governor has transferred \$117,000 to support the replacement of damaged equipment and supplies for first responders and hazardous condition remediation associated with an explosion and subsequent fire at a factory in the city of Marengo. The DNR has expended the balance of the funds.

Department of Public Defense (DPD)

- **DPS and DPD Deployment:** The Governor has transferred \$1.4 million to deploy Iowa National Guard troops and Department of Public Safety (DPS) employees to the southern U.S. border in response to the State of Texas Emergency Management Assistance Compact (EMAC) request. The DPD has expended the balance of the funds.
- **Deployment 2024:** The Governor has transferred \$1.7 million to deploy Iowa National Guard troops and DPS employees to the southern U.S. border in response to the State of Texas EMAC request. The DPD has expended \$1.7 million. This expenditure exceeds the amount transferred to date by \$11,000, but additional funds are expected to be transferred in the future.
- **Recruitment Incentives Program:** A transfer has not been recorded, but funds are expected to be transferred in the future. The Program seeks to increase enlistments into the Iowa National Guard to ensure a flexible, capable, and ready National Guard. The DPD has expended \$115,000.

Public Health (HHS)

- **Centers of Excellence:** The Governor has transferred \$653,000 to establish two Centers of Excellence programs that demonstrate regional collaboration to provide access to specialty care for rural communities and establish partnerships to leverage resources and develop a business model for long-term sustainability. The HHS has expended \$770,000. This expenditure exceeds the amount transferred to date by \$117,000, but additional funds are expected to be transferred in the future.

Department of Public Safety

- **Computer-Aided Dispatch:** The Governor has transferred \$982,000 to purchase a new computer-aided dispatch system and record management system that will facilitate the sharing and searching of joint law enforcement data. The DPS has expended the balance of the funds.
- **DPS Recruitment Initiative:** The Governor has transferred \$645,000 to enhance the ability of the DPS to recruit public sector employees. The DPS is planning to develop outreach materials, conduct digital marketing, and create a careers website for sworn officers. The DPS has expended \$661,000. This expenditure exceeds the amount transferred to date by \$16,000, but additional funds are expected to be transferred in the future.
- **School Safety Hardware and Software:** The Governor has transferred \$7.4 million for threat monitoring software, the creation of an anonymous reporting tool, and safety radios that allow schools to communicate with law enforcement during emergencies. The DPS has expended \$6.8 million, and there is a balance of \$556,000 remaining.
- **School Safety Bureau:** The Governor has transferred \$2.3 million to assess school safety, coordinate and facilitate training requests, and provide continuous monitoring for an anonymous reporting tool. The DPS has expended \$2.2 million, and there is a balance of \$185,000 remaining.
- **Motor Vehicle Enforcement Transition:** The Governor has transferred \$19.2 million to move motor vehicle enforcement (MVE) from the Department of Transportation (DOT) to the DPS. The project will support costs to transfer commercial vehicle enforcement to the DPS. The DPS will utilize funds to support MVE transition costs, purchase a Fleet and Supply building, and support DPS general operating costs. The DPS has expended \$19.3 million. This expenditure exceeds the amount transferred to date by \$134,000, but additional funds are expected to be transferred in the future.
- **DPD and DPS Deployment:** The Governor has transferred \$584,000 to deploy Iowa National Guard troops and DPS employees to the southern U.S. border in response to the State of Texas EMAC request. The DPS has expended the balance of the funds.
- **Deployment 2024:** The Governor has transferred \$170,000 to deploy Iowa National Guard troops and DPS employees to the southern U.S. border in response to the State of Texas EMAC request. The DPS has expended the balance of the funds.
- **School Resource Officer:** The Governor has transferred \$55,000 to provide a school resource officer at all schools within the Perry Community School District. The positions will be jointly staffed by the Perry Police Department, the Dallas County Sheriff's Office, and the Iowa State Patrol. The DPS has expended the balance of the funds.
- **Iowa State Patrol Aircraft:** The Governor has transferred \$4.7 million to support costs to procure a new aircraft and imaging air surveillance system for the Iowa State Patrol Airwing. The DPS has

expended \$4.9 million. This expenditure exceeds the amount transferred to date by \$189,000, but additional funds are expected to be transferred in the future.

Iowa State Fair

- **Security Improvements:** The Governor has transferred \$1.5 million for the construction and renovation of an Iowa State Fair Patrol and Security Office. The State Fair has expended the balance of the funds.

Board of Regents

- **UNI Future Ready Iowa Scholarship Program:** The Governor has transferred \$3.1 million to the University of Northern Iowa (UNI) for scholarships. These scholarships are intended to cover the difference between the tuition rates of UNI and community colleges. This Program is for students pursuing one of the qualifying UNI online degree completion programs. The Board of Regents has expended \$3.0 million, and there is a balance of \$29,000 remaining.
- **Veterinary Diagnostic Laboratory Phase II:** The Governor has transferred \$10.4 million to Iowa State University (ISU) to support phase II of the construction of the Veterinary Diagnostic Laboratory. The Board of Regents has expended \$11.2 million. This expenditure exceeds the amount transferred to date by \$809,000, but additional funds are expected to be transferred in the future.
- **Biosciences Infrastructure:** The Governor has transferred \$1.4 million to establish the Medical Innovation Laboratories, featuring wet lab space and related technical and business development services, at the University of Iowa central health care campus. The Board of Regents has expended \$424,000, and there is a balance of \$948,000 remaining.

Department of Revenue (IDR)

- **Local Government Relief:** The Governor has transferred \$221.2 million to distribute the Local Fiscal Recovery Fund payment to nonentitlement units within Iowa. Nonentitlement units are cities with a population of less than 50,000. The IDR has expended the balance of the funds.

Department of Transportation (DOT)

- **Commercial Aviation Airports:** The Governor has transferred \$83.0 million for projects on commercial aviation airports. The total cost of the programs was announced at \$100.0 million. There are currently eight commercial aviation airports, which are located in Burlington, Cedar Rapids, Des Moines, Dubuque, Fort Dodge, Mason City, Sioux City, and Waterloo. Commercial airports may apply for funding based on formula, with 10.0% split evenly between the eight commercial service airports in Iowa and the additional amount allocated based on 2019 passenger enplanements. Additional details are available on the [DOT website](#). The DOT has expended \$68.7 million, and there is a balance of \$14.3 million remaining.
- **Motor Vehicle Enforcement Transition:** The Governor has transferred \$2.8 million to move MVE from the DOT to the DPS. The project will support costs to transfer commercial vehicle enforcement to the DPS. The DPS will utilize funds to support MVE transition costs, purchase a Fleet and Supply building, and support DPS general operating costs. The DOT has expended the balance of the funds.

Department of Veterans Affairs

- **Veterans Trust Fund Supplemental Grant:** The Governor has transferred \$265,000 to clear the backlog of Veterans Trust Fund applications approved by the State Commission on Veterans Affairs or received by the Department of Veterans Affairs from counties as of November 3, 2022. Applications submitted by veterans prior to March 3, 2021, are not eligible for this program. The Department of Veterans Affairs has expended the balance of the funds.

Department of Workforce Development (IWD)

- **Unemployment Insurance Trust Fund:** The Governor has transferred \$237.5 million to support the Unemployment Insurance Trust Fund and reduce the COVID-19 pandemic's impact on employers. The IWD has expended the balance of the funds.
- **IowaWORKS Program Promotion:** The Governor has transferred \$601,000 to promote the IowaWorks.gov website, which is a central location for Iowans looking for employment. The IWD has expended the balance of the funds.
- **Reemployment Case Management System:** The Governor has transferred \$6.4 million to support expanded Reemployment Services and Eligibility Assessment (RESEA) interviews and work search audits to reduce unemployment time for those on unemployment benefits through individualized reemployment plans. The IWD has expended \$5.7 million, and there is a balance of \$629,000 remaining.
- **Child Care Challenge:** The Governor has transferred \$6.8 million to create new child care slots across the State to help communities improve their child care options and bolster opportunities for Iowans to reenter the workforce. The IWD has expended \$6.8 million. This expenditure exceeds the amount transferred to date by \$17,000, but additional funds are expected to be transferred in the future.
- **Summer Youth Internship Projects:** The Governor has transferred \$1.3 million to provide internship opportunities in high-demand fields to youth with barriers and/or who are at risk of not graduating. The IWD has expended the balance of the funds.
- **Labor Market Information System:** The Governor has transferred \$437,000 to improve the State's ability to provide labor market information data to stakeholders. The IWD has expended \$449,000. This expenditure exceeds the amount transferred to date by \$11,000, but additional funds are expected to be transferred in the future.
- **Child Care Challenge Business Incentive:** The Governor has transferred \$7.8 million to help employers offer or expand child care options as a benefit to their employees. Funds awarded will support local infrastructure investments to build or expand child care capacity or support arrangements between employers and child care facilities to expand and reserve child care slots. The IWD has expended \$7.2 million, and there is a balance of \$628,000 remaining.
- **Health Careers Registered Apprenticeship:** The Governor has transferred \$778,000 to support community efforts to establish new or expand existing registered apprenticeship programs for health care careers for high school students. Supplemental assistance will be provided to acquire simulation software and hardware to further enhance apprentices' educational and practical experience and readiness for the field. The IWD has expended \$788,000. This expenditure exceeds the amount transferred to date by \$10,000, but additional funds are expected to be transferred in the future.
- **Health Careers Registered Apprenticeship 2.0:** The Governor has transferred \$467,000 to establish new or expand existing high school-based and/or adult registered apprenticeship programs for health careers in emergency medical services, nursing, direct support care, and behavioral health career pathways. The program provides alternative pathways to health education, degrees, and certifications. The IWD has expended \$555,000. This expenditure exceeds the amount transferred to date by \$88,000, but additional funds are expected to be transferred in the future.
- **Work-Based Learning Professional Profiling System:** The Governor has transferred \$950,000 for an application that will track apprenticeship credentials that are shared with employers. The IWD has expended \$1.6 million. This expenditure exceeds the amount transferred to date by \$683,000, but additional funds are expected to be transferred in the future.
- **Teacher and Paraeducator Registered Apprenticeship:** The Governor has transferred \$21.2 million to provide opportunities for current high school students and adults to earn a paraeducator certificate and associate degree and for paraeducators to earn their bachelor's degree while learning and working in the classroom. The IWD has expended \$21.2 million, and there is a balance of \$600 remaining.
- **Iowa Language Learners Job Training Program:** The Governor has transferred \$119,000 to encourage and enable businesses and employer consortiums to provide on-site language learning opportunities to reduce language barriers within the workplace. The IWD has expended \$147,000. This expenditure exceeds the amount transferred to date by \$28,000, but additional funds are expected to be transferred in the future.

- **Statewide Commercial Driver’s License (CDL) Infrastructure:** The Governor has transferred \$2.0 million to provide grants to community colleges for the development and/or expansion of CDL infrastructure. The IWD has expended \$2.0 million. This expenditure exceeds the amount transferred to date by \$800, but additional funds are expected to be transferred in the future.
- **Entry-Level Driver Training Program:** The Governor has transferred \$323,000 to reimburse employers and nonprofits that provide Entry-Level Driver Training (ELDT). The IWD has expended \$394,000. This expenditure exceeds the amount transferred to date by \$71,000, but additional funds are expected to be transferred in the future.
- **IowaWORKS Mobile:** The Governor has transferred \$308,000 for a mobile workforce center. The goal of the center is to expand the reach of Iowa’s workforce-related programs and speed up the response in situations where there are large layoffs in a particular town. The IWD has expended \$269,000, and there is a balance of \$39,000 remaining.
- **Home Base Iowa Portal:** The Governor has transferred \$197,000 to improve job resources and data collection through the IowaWORKS platform related to veterans employed through Home Base Iowa. The IWD has expended \$145,000, and there is a balance of \$52,000 remaining.

Coronavirus Capitals Fund. The Coronavirus Capitals Fund is another source of federal funding under the discretion of the Governor. The funding for this program will total \$152.2 million. These funds will be allocated for broadband expansion in Iowa. As of January 7, 2024, \$19.5 million has been transferred to the Broadband Fund and the OCIO is reporting \$19.5 million in expenditures. Additional transfers to the Broadband Fund are expected.

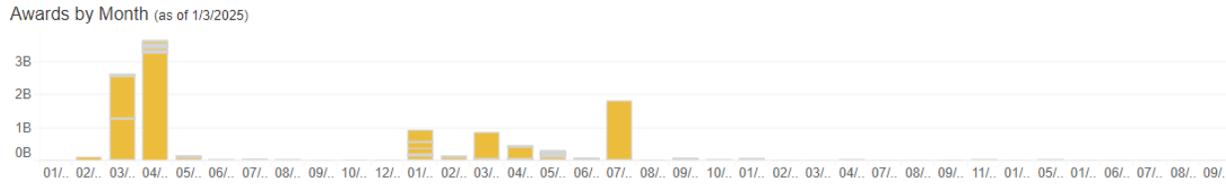
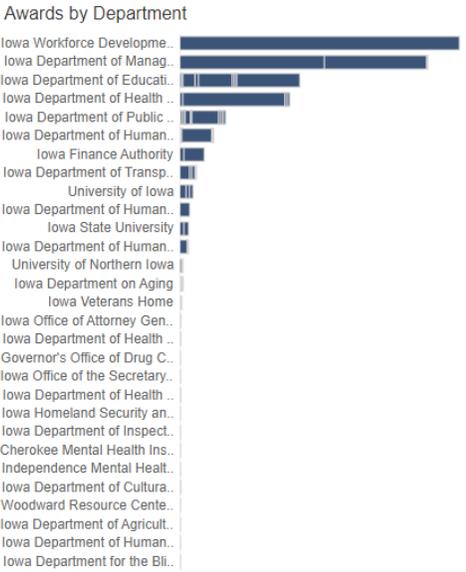
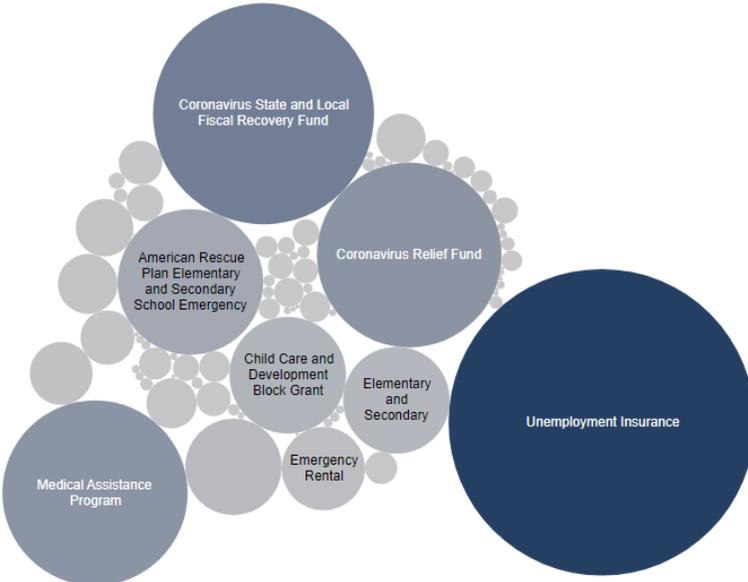
Reporting Requirements. On June 17, 2021, the U.S. Department of the Treasury released [Compliance and Reporting Guidance](#) for the State and Local Fiscal Recovery Funds, which required the State to submit an Interim Report and a Recovery Plan Performance Report to the federal government by August 31, 2021.

In addition to the requirement to submit the reports to the federal government, 2021 Iowa Acts, chapter [172](#) (FY 2022 and FY 2023 Federal Block Grant Appropriations Act), requires that whenever the DOM is required to report to the U.S. Department of the Treasury on the State and Local Fiscal Recovery Funds, the DOM is also required to submit the same information to the LSA. The DOM filed the information with the LSA on August 1, 2024. The most recent [report](#) issued by the DOM is available on the LSA website.

Dashboard: Federal COVID-19 Relief — Awards and Expenditures. The Fiscal Services Division of the LSA has published an interactive dashboard that displays details regarding federally provided COVID-19 relief. The dashboard details statewide awards and expenditures at the program level. The dashboard is available at: legis.iowa.gov/publications/covid19Relief.

Federal COVID-19 Relief Awards
 Iowa Legislative Services Agency || Source: Iowa Department of Management
\$11.421B Total Reported Awards
87 Federal Programs Reported

About this dashboard
 Click the icon on/off



The data displayed in this dashboard is provided by the DOM and is updated periodically. The dashboard does not include awards for the Coronavirus Capitals Fund, and reporting interest on awards to the ICRF and the SLFRF may be delayed. The dashboard allows users to review detailed information regarding awarded and expended funds. Additional details may be available upon request.

Additional Information. The DOM and DAS have established a process for tracking expenditures of federal funds that State agencies have received for costs associated with the COVID-19 pandemic. The expenditure data is available at data.iowa.gov.

The LSA will continue to analyze the estimated funding allocations to Iowa and will provide future updates as more information becomes available. For more information about awards, allocations, or expenditures, please contact the LSA.

LSA Staff Contacts: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov
 Louie Hoehle (515.281.6561) louie.hoehle@legis.iowa.gov

Appendix – Federal Awards by Department and Program

LSA Staff Contacts: Evan Johnson (515.281.6301) and Louie Hoehle (515.281.6561)
 Source: data.iowa.gov || Updated Through January 3, 2025

Department	Federal Program	Awards	Expenses	Available Funds
Aging	Elder Abuse Prevention Interventions Program	\$38,952	(\$38,240)	\$712
	National Family Caregiver Support, Title III, Part E	\$2,412,567	(\$2,402,251)	\$10,316
	Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	\$6,903,516	(\$6,884,663)	\$18,853
	Special Programs for the Aging, Title III, Part C, Nutrition Services	\$15,957,362	(\$15,900,648)	\$56,714
	Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	\$426,326	(\$426,326)	\$0
	Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	\$692,290	(\$677,983)	\$14,307
	Special Programs for the Aging, Title VII, Chapter 2, Long-Term Care Ombudsman Services for Older Individuals	\$292,850	(\$292,003)	\$847
	Total	\$26,723,863	(\$26,622,114)	\$101,749
Agriculture and Land Stewardship	Plant and Animal Disease, Pest Control, and Animal Care	\$266,176	(\$237,992)	\$28,184
	Total	\$266,176	(\$237,992)	\$28,184
Blind	Randolph-Sheppard – Financial Relief and Restoration Payments	\$203,966	(\$203,966)	\$0
	Total	\$203,966	(\$203,966)	\$0
Cultural Affairs	Promotion of the Humanities Division of Preservation and Access	\$465,700	(\$465,700)	\$0
	Promotion of the Humanities Federal/State Partnership	\$442,700	(\$442,700)	\$0
	Total	\$908,400	(\$908,400)	\$0
Drug Control Policy	Coronavirus Emergency Supplemental Funding Program	\$5,754,321	(\$5,781,132)	(\$26,811)
	Total	\$5,754,321	(\$5,781,132)	(\$26,811)
Education	American Rescue Plan Elementary and Secondary School Emergency Relief	\$775,053,259	(\$745,187,369)	\$29,865,890
	American Rescue Plan Elementary and Secondary School Emergency Relief – Homeless Children and Youth (ARP-HCY)	\$5,075,905	(\$4,068,262)	\$1,007,643
	American Rescue Plan Emergency Assistance to Non-Public Schools	\$23,744,042	(\$21,690,835)	\$2,053,207
	Child and Adult Care Food Program	\$1,862,614	(\$1,683,903)	\$178,711
	Coronavirus Response and Relief Supplemental Appropriations Emergency Assistance for Non-Public Schools	\$26,271,345	(\$26,271,345)	\$0
	Elementary and Secondary School Emergency Relief Fund	\$416,489,855	(\$416,489,855)	\$0

Appendix – Federal Awards by Department and Program

LSA Staff Contacts: Evan Johnson (515.281.6301) and Louie Hoehle (515.281.6561)
 Source: data.iowa.gov || Updated Through January 3, 2025

Department	Federal Program	Awards	Expenses	Available Funds
Education	Governor's Emergency Relief Fund	\$37,783,389	(\$37,337,717)	\$445,672
	Grants to States	\$2,974,383	(\$2,581,572)	\$392,811
	National School Lunch Program	\$145,213,421	(\$145,100,039)	\$113,382
	Pandemic EBT Administrative Costs	\$204,482	(\$203,868)	\$614
	Rethink K12 Education Models Grants	\$17,681,016	(\$12,612,426)	\$5,068,590
	Special Education - Grants for Infants and Families	\$2,203,609	(\$2,203,609)	\$0
	Special Education Grants to States	\$25,016,861	(\$25,016,861)	\$0
	Special Education Preschool Grants	\$2,032,917	(\$2,032,917)	\$0
	Supply Chain Resiliency: Farm to School State Agency Formula Grant	\$892,116	(\$206,523)	\$685,593
	Total		\$1,482,499,214	(\$1,442,687,101)
Homeland Security and Emer. Mgmt.	Emergency Performance Management Grant	\$2,640,448	(\$2,487,008)	\$153,440
	Total	\$2,640,448	(\$2,487,008)	\$153,440
Human Rights	Community Services Block Grant	\$10,821,398	(\$10,813,390)	\$8,008
	Low-Income Home Energy Assistance	\$92,842,993	(\$93,595,152)	(\$752,159)
	Total	\$103,664,391	(\$104,408,543)	(\$744,152)
Human Services	Adoption Assistance	\$16,552,708	(\$16,552,708)	\$0
	Block Grants for Community Mental Health Services	\$18,067,154	(\$13,706,076)	\$4,361,078
	CDC's Collaboration with Academia to Strengthen Public Health	\$2,634,651	\$0	\$2,634,651
	Chafee Education and Training Vouchers Program (ETV)	\$697,415	(\$697,415)	\$0
	Child Abuse and Neglect State Grants	\$985,790	(\$918,255)	\$67,535
	Child Care and Development Block Grant	\$496,585,094	(\$459,703,139)	\$36,881,955
	Children's Health Insurance Program	\$34,434,859	(\$34,434,859)	\$0
	Community-Based Child Abuse Prevention Grants	\$2,424,305	(\$55,000)	\$2,369,305

Appendix – Federal Awards by Department and Program

LSA Staff Contacts: Evan Johnson (515.281.6301) and Louie Hoehle (515.281.6561)
 Source: data.iowa.gov || Updated Through January 3, 2025

Department	Federal Program	Awards	Expenses	Available Funds
Human Services	Developmental Disabilities Basic Support and Advocacy Grants	\$36,536	(\$25,990)	\$10,546
	Elder Abuse Prevention Interventions Program	\$1,696,036	(\$2,702,209)	(\$1,006,173)
	Emergency Food Assistance Program (Administrative Costs)	\$2,492,473	(\$2,492,473)	\$0
	Foster Care Title IV-E	\$1,958,252	(\$1,958,252)	\$0
	Guardianship Assistance	\$747,333	(\$747,333)	\$0
	Immunization Cooperative Agreements	\$1,136,933	\$0	\$1,136,933
	John H. Chafee Foster Care Program for Successful Transition to Adulthood	\$4,798,212	(\$3,615,176)	\$1,183,036
	MaryLee Allen Promoting Safe and Stable Families Program	\$610,050	(\$161,403)	\$448,647
	Medical Assistance Program	\$1,257,493,348	(\$1,257,493,348)	\$0
	Money Follows the Person Rebalancing Demonstration	\$37,918,155	(\$37,918,155)	\$0
	Pandemic EBT Administrative Costs	\$5,888,500	(\$7,329,211)	(\$1,440,711)
	Provider Relief Fund	\$4,525,988	(\$4,379,825)	\$146,163
	Refugee and Entrant Assistance State/Replacement Designee Administered Programs	\$264,134	(\$264,134)	\$1
	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	\$594,192	(\$594,192)	\$0
	Stephanie Tubbs Jones Child Welfare Services Program	\$476,722	(\$476,722)	\$0
	Temporary Assistance for Needy Families	\$6,333,899	(\$7,057,092)	(\$723,194)
Total	\$1,899,352,739	(\$1,853,282,967)	\$46,069,772	
Inspections and Appeals	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	\$2,277,832	(\$706,820)	\$1,571,012
	Total	\$2,277,832	(\$706,820)	\$1,571,012
Iowa Finance Authority	Emergency Rental Assistance Program	\$254,716,328	(\$93,842,543)	\$160,873,785
	Homeowner Assistance Fund	\$50,000,000	(\$33,186,317)	\$16,813,683
	Total	\$304,716,328	(\$127,028,860)	\$177,687,468
Justice	Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	\$4,894,484	(\$3,687,147)	\$1,207,337

Appendix – Federal Awards by Department and Program

LSA Staff Contacts: Evan Johnson (515.281.6301) and Louie Hoehle (515.281.6561)
 Source: data.iowa.gov || Updated Through January 3, 2025

Department	Federal Program	Awards	Expenses	Available Funds
Justice	Family Violence Prevention and Services/Sexual Assault/Rape Crisis Services and Supports	\$1,803,338	(\$1,543,572)	\$259,766
	Total	\$6,697,822	(\$5,230,719)	\$1,467,103
Management	Child Care and Development Block Grant	\$0	(\$5,881,444)	(\$5,881,444)
	Total	\$0	(\$5,881,444)	(\$5,881,444)
Public Health	Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	\$31,646,110	(\$31,464,713)	\$181,397
	Behavioral Risk Factor Surveillance System	\$19,479	(\$19,479)	\$0
	Block Grants for Prevention and Treatment of Substance Abuse	\$23,239,115	(\$19,785,164)	\$3,453,951
	CDC's Collaboration with Academia to Strengthen Public Health	\$31,483,900	(\$3,112,325)	\$28,371,575
	Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	\$3,258,566	(\$3,186,880)	\$71,686
	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	\$340,871,182	(\$183,481,080)	\$157,390,102
	Grants to States for Loan Repayment	\$2,137,754	(\$1,216,172)	\$921,582
	HIV Care Formula Grants	\$173,500	(\$173,500)	\$0
	Immunization Cooperative Agreements	\$68,753,135	(\$41,462,587)	\$27,290,548
	Maternal, Infant, and Early Childhood Home Visiting Program	\$5,862,138	(\$5,215,387)	\$646,751
	National Bioterrorism Hospital Preparedness Program	\$2,464,248	(\$2,158,263)	\$305,985
	National Center for Injury Prevention and Control	\$33,588	(\$33,588)	\$0
	Preventive Health Services: Sexually Transmitted Diseases Control Grants	\$4,672,767	(\$4,145,964)	\$526,803
	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	\$25,057,696	(\$16,773,582)	\$8,284,114
	Public Health Training Centers Program	\$3,000,000	(\$1,599,068)	\$1,400,932
	Rural Health Research Centers	\$17,569,568	(\$16,352,830)	\$1,216,738
	Small Rural Hospital Improvement Grant Program	\$7,277,182	(\$7,277,182)	\$0
Traumatic Brain Injury State Demonstration Grant Program	\$86,400	(\$71,638)	\$14,762	
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	\$9,778,952	(\$6,218,785)	\$3,560,167	

Appendix – Federal Awards by Department and Program

LSA Staff Contacts: Evan Johnson (515.281.6301) and Louie Hoehle (515.281.6561)
 Source: data.iowa.gov || Updated Through January 3, 2025

Department	Federal Program	Awards	Expenses	Available Funds
Public Health	Total	\$577,385,280	(\$343,748,188)	\$233,637,092
Regents	Higher Education Emergency Relief Fund	\$107,569,348	(\$107,569,348)	\$0
	Higher Education Emergency Relief Fund II	\$131,249,902	(\$131,249,902)	\$0
	Provider Relief Fund	\$79,531,217	(\$79,531,217)	\$0
	Total	\$318,350,467	(\$318,350,467)	\$0
Secretary of State	2018 HAVA Election Security Grants	\$4,870,694	(\$4,870,694)	\$0
	Total	\$4,870,694	(\$4,870,694)	\$0
Transportation	Enhanced Mobility of Seniors and Individuals with Disabilities	\$349,811	(\$313,888)	\$35,923
	Federal Transit Formula Grants	\$42,820,959	(\$40,970,436)	\$1,850,523
	Formula Grants for Rural Areas and Tribal Transit Program	\$25,533,200	(\$15,805,243)	\$9,727,957
	Highway Planning and Construction	\$121,866,016	(\$120,985,646)	\$880,370
	Total	\$190,569,986	(\$178,075,213)	\$12,494,773
Veterans Affairs	Provider Relief Fund	\$4,847,353	(\$4,847,353)	\$0
	Veterans State Nursing Home Care	\$7,092,601	(\$7,092,601)	\$0
	Total	\$11,939,954	(\$11,939,955)	\$0
Workforce Development	Child Care and Development Block Grant	\$0	(\$33,109,243)	(\$33,109,243)
	Unemployment Insurance	\$3,437,497,169	(\$2,992,958,195)	\$444,538,974
	WIOA National Dislocated Worker Grants / WIA National Emergency Grants	\$1,665,000	(\$977,610)	\$687,390
	Total	\$3,439,162,169	(\$3,027,045,047)	\$412,117,122
Total		\$8,377,984,051	(\$7,459,496,628)	\$918,487,423



Appendix G – Budget Unit Briefs

Analysis of the Governor’s Budget Recommendations

Budget Unit Briefs are created by the LSA and contain background information related to State appropriations and special purpose funds. Budget Unit Briefs are available for every State appropriation made for the current fiscal year (FY) and can be found at the following link: www.legis.iowa.gov/publications/fiscal/budgetUnitInfo

The following Budget Unit Briefs are available for Economic Development Subcommittee FY 2026 appropriations. The Budget Unit Briefs are presented in Tracking Order.

General Fund Budget Unit Briefs

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Economic Development Appropriation

Purpose and History

The Iowa Economic Development Authority (IEDA) was created in 2011 Iowa Acts, chapter [118](#) (Economic Development Agencies and Programs Act). The IEDA is the successor entity of the Department of Economic Development. The Department of Economic Development was established in 1986 pursuant to Iowa Code chapter [15](#) and was the successor entity for programs and powers previously delegated to the Iowa Development Commission and the Office for Planning and Programming. All duties, responsibilities, and obligations of the former Department were assumed by the IEDA. The mission of the IEDA is to foster the economic vitality of the State by working in focused partnerships with businesses, entrepreneurs, communities, and educational entities. The IEDA's primary responsibilities are in the areas of finance, marketing, local government and service coordination, exporting, tourism, job training and entrepreneurial assistance, and small business.

Some highlights of the programs operated by the IEDA include the High Quality Jobs Program, the Iowa Arts Council, the Main Street Iowa Program, the federal Community Development Block Grant, the Tourism Office, and Iowa's international trade offices.

Funding

The Economic Development appropriation first occurred in FY 2012 and funds the general operations of the IEDA. From FY 2003 to FY 2012, the Department of Economic Development received appropriations for its three main divisions (Administration, Business Development, and Community Development). Prior to that, the Department of Economic Development received separate appropriations for each program operated.

The IEDA also operates programs that receive State appropriations from the General Fund and other funds, as well as programs that are federally funded.

Related Statutes and Administrative Rules

Iowa Code chapter [15](#)

Iowa Administrative Code [261](#)

Budget Unit Number

2690E470001

1519804

More Information

Iowa Economic Development Authority: iowaeda.com
LSA Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

World Food Prize

Purpose and History

The World Food Prize is an international award recognizing the achievements of individuals who have advanced human development by improving the quality, quantity, or availability of food in the world. The World Food Prize recognizes contributions in any field involved in the world food supply, such as food and agriculture, science and technology, manufacturing, marketing, nutrition, economics, poverty alleviation, political leadership, and the social sciences.

The World Food Prize emphasizes the importance of a nutritious and sustainable food supply for all. By honoring persons who have worked successfully toward this goal, the World Food Prize calls attention to what has been done to improve global food security and what can be accomplished in the future.

[Dr. Norman E. Borlaug](#), winner of the Nobel Peace Prize in 1970 for his work in world agriculture, envisioned a prize that would honor those who have made significant and measurable contributions to improving the world's food supply. Beyond recognizing these persons for their personal accomplishments, Borlaug saw the World Food Prize as a means of establishing role models who would inspire others. His vision was realized when the World Food Prize was created in 1986. Laureates have been recognized from countries around the world.

The World Food Prize Youth Institute was established in 1994 by the World Food Prize Foundation. The primary goal of the Institute is to increase awareness of the World Food Prize mission among Iowa youth. Through an application process, students and their mentor teachers (one student/teacher team per high school) are selected to attend the annual three-day Youth Institute in October. These attendees represent a cross-section of the State, including large and small urban and rural communities.

Funding — State General Fund

A General Fund appropriation for the World Food Prize began in FY 2003. It was previously funded through an allocation from the Department of Economic Development's General Administration appropriation. Beginning with FY 2010, Iowa Code section [15.368\(1\)](#) makes an annual General Fund standing appropriation of \$1.0 million for the World Food Prize. From FY 2011 to FY 2020, funding was appropriated from two sources: the General Fund and the Rebuild Iowa Infrastructure Fund (RIIF). Since FY 2021, State funding for the World Food Prize has been appropriated only from the General Fund.

The funds are used for administration and support of the World Food Prize and for the Borlaug/Ruan Scholar Program. None of the moneys received from governmental sources are used to fund the World Food Prize award given to the recipient of the World Food Prize. Governmental funds are also not used to pay for food or beverages at any of the social functions held as part of any World Food Prize event. No State funds are used for capital projects.

More Information

World Food Prize: worldfoodprize.org

Iowa Economic Development Authority: iowaeda.com

LSA Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov

Other Sources of Revenue

In addition to the General Fund standing appropriation, the World Food Prize receives contributions from the United States Department of Agriculture, corporations, foundations, and private donors.

Related Statutes and Administrative Rules

Iowa Code sections [1C.12](#) and [15.368](#)

Budget Unit Number

2690E020001

1519997

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Councils of Governments (COGs) Assistance

Background

The Councils of Governments (COGs) are established in Iowa Code chapter [28H](#).

Purpose and History

The COGs were established by Governor Harold Hughes with [Executive Order Number 11](#) on February 19, 1968. This action was a result of a study entitled "A Regional Delineation for the State of Iowa" prepared by the Office of Planning and Programing (OPP) in December 1967.

The purpose of the study was to create multicounty regions to facilitate the coordination of planning, programming, and administration of State services. The study illustrated that while many State agencies used "areas" or "regions," no two areas were delineated in the same way, producing an uncoordinated pattern of overlapping services. Some voluntary associations began to emerge as an attempt by local citizens to join together to study, analyze, plan, and act on issues that affected their area. Four major criteria were used to determine the shape, size, and number of the regions within the State. These include the identification of a focal point or central city, convenience of the citizen consumer, efficiency of field workers, and an adequate economic base. The methodology used in the report resulted in the designation of 16 multicounty areas and 16 area cities to be used for the coordination of State services and federal programs.

The COGs were codified by the General Assembly in 1990 Iowa Acts, chapter [1157](#) (Councils of Governments Act) and slightly modified from the original proposal. This Act set the number of COGs at 16, and in 2007, the number was increased to 17 in 2007 Iowa Acts, chapter [76](#) (Councils of Governments — Additional Area Act). The Iowa Association of Councils of Governments (ICOG) is the statewide association of regional councils that frequently serves as the central contracting and administrative association for management services for the COGs.

Organization

The priorities and programs of each COG are established and governed by a policy board made up of local elected officials and citizens. To carry out these activities, the COGs work with public, private, and nonprofit sector partners to leverage resources and seek solutions to complex issues. The staff of the COGs generally includes an executive director, policy or program directors, professional planners, and other support staff.

Services Provided

Each COG provides specific programs and services tailored to the unique needs of its region and communities. The types and amount of services offered by each COG can vary by region and can evolve as the needs of the COG's member communities change. According to Iowa Code section [28H.3](#), COGs are required to perform services that include the following:

More Information

Iowa Association of Councils of Governments: www.iowacog.com
LSA Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov

- Planning services and technical assistance.
- Coordinating delivery of community development programs and services with local, State, and federal programs and activities.
- Preparing a regional community development plan that must be updated annually. The plan must include:
 - Inventory and needs assessment of regional infrastructure.
 - Labor supply.
 - Cultural and fine arts resources.
 - Housing.
 - Primary health care services.
 - Natural resources, conservation, and recreational facilities.
 - Regionwide development opportunities.

Service Contracts with State Agencies

Multiple State agencies have utilized the COGs to help with the coordination and delivery of services, including the following examples:

- The Department of Public Health used COGs to help implement the Iowans Fit for Life program. The COGs led the communities through an asset mapping process to examine nutritional and physical activity assets available and develop a plan to increase access to healthy foods and physical activity. Initially, only select COGs were utilized in the rollout of the pilot program. Five COGs participated in implementation in FY 2012, and 10 participated in the program in FY 2013.
- The [Department of Natural Resources](#) uses COGs as part of the [Iowa Waste Exchange](#) and the [Resource Enhancement and Protection](#) (REAP) programs, and one COG coordinates the Indian Creek Watershed Management Authority. Some COGs also participate in solid waste planning and education in their regions.
- The [Department of Health and Human Services](#) (HHS) utilizes one COG as the Decategorization Coordinator in the COG's region.
- The [Iowa Department of Homeland Security and Emergency Management](#) previously utilized COGs to provide grant administration services for regional awards under the [Homeland Security Grant Program](#), the [Hazard Mitigation Grant Program](#), and the Federal Emergency Management Agency's (FEMA's) [Public Assistance Grant Program](#).
- The [Department of Transportation](#) works closely with [regional and metropolitan planning organizations](#) in the areas of surface transportation planning and public transit. Regions defined for these purposes are similar but not identical to the regions defined for COGs. In some but not all cases, the regional planning entities are supported by COG staff.
- The [Iowa Economic Development Authority](#) does not directly use COGs but does make Community Development Block Grant awards to cities and counties. These entities often hire COGs to administer federal grants.
- The [Iowa Finance Authority](#) has utilized COGs to conduct Low-Income Housing Tax Credit project inspections, the Homelessness Prevention and Rapid Rehousing Program, and the Local Housing Trust Fund programs of the State Housing Trust Fund.

The COGs have also been utilized to assist with disaster recovery efforts, including the Jumpstart Housing Assistance Program and the Iowans Helping Iowans Housing Assistance Program.

Funding

The COGs receive funding from a number of sources, including membership dues, federal and State programs, grants, administrative service fees, and grant writing services. The dues structure varies by region and is set by the policy board of the individual COG. The COGs have received funding from the General Assembly through a number of appropriations and allocations:

- In fiscal years 1995 to 2007, the COGs were funded through an appropriation from the loan repayments of the Rural Community 2000 (RC 2000) Fund. Statewide funding for all COGs typically totaled \$150,000.
- In FY 2008, the appropriation to the COGs was \$40,000 from the repayments to the RC 2000 Fund.

- In FY 2009, the General Assembly appropriated \$160,000 out of the Grow Iowa Values Fund interest, in addition to \$20,000 in loan repayments received by the RC 2000 Fund.
- In FY 2010, the General Assembly appropriated \$144,000 from the Federal Economic Stimulus and Jobs Holding Account interest.
- In 2010, the General Assembly created a standing allocation of \$175,000 from the Economic Development Fund (formerly the Grow Iowa Values Fund) interest for fiscal years 2011 through 2013 in 2011 Iowa Acts, chapter [1184](#) (FY 2010 Infrastructure Appropriations Act). The Economic Development Fund was repealed at the end of FY 2012; however, the Iowa Economic Development Authority was allowed to carry forward this funding to spend in FY 2013 in 2013 Iowa Acts, chapter [1136](#) (FY 2012 Economic Development Appropriations Act).
- Beginning with FY 2014, the General Assembly began providing COG funding in the Economic Development Appropriations Act.

The moneys appropriated by the General Assembly are used to leverage federal and local dollars for various programs. The State dollars are typically, although not exclusively, utilized as matching dollars for the federal Economic Development Support for Planning Organizations Program administered by the [U.S. Economic Development Administration](#). Additionally, for some of the services provided to State agencies outlined above, COGs receive administrative fees for the work done.

Related Statutes and Administrative Rules

Iowa Code chapter [28H](#)

Budget Unit Number

2690EA60001

1519759

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Community Advertising and Strategic Plan

Purpose and History

The Community Advertising and Strategic Plan appropriation to the Iowa Economic Development Authority (IEDA) is used for advertising, promoting, placement, and implementation of the IEDA's strategic plan for tourism and travel. The Community Advertising and Strategic Plan is coordinated with the Tourism Marketing Program, which is currently funded through wagering tax receipts as specified in Iowa Code section [99F.11\(4\)\(d\)\(2\)](#).

The IEDA is required to submit an annual report to the General Assembly on or before January 15 regarding activities funded through Community Advertising and Strategic Plan outreach.

Funding

Funding for the Community Advertising and Strategic Plan began in FY 2023 in 2022 Iowa Acts, [House File 2564](#) (FY 2023 Economic Development Appropriations Act) with a General Fund appropriation of \$1.1 million.

Related Statutes and Administrative Rules

Iowa Code chapter [15](#)

Budget Unit Number

2690F260001

1520079Doc ID 1367167

More Information

Economic Development Authority: iowaeda.com
LSA Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



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Des Moines, Iowa 50319

515.281.3566

Community Cultural Grants

Purpose and History

The Community Cultural Grant Program was created in 1983 Iowa Acts, chapter [207](#) (Job Creation Programs Established and Financed Act) under the Office of Planning and Programming. The General Assembly codified and transferred the Program to the Department of Cultural Affairs (DCA) in 1986 Iowa Acts, chapter [1245](#) (State Government Reorganization Act) and later to the Iowa Economic Development Authority (IEDA) in 2023 Iowa Acts, chapter [19](#) (State Government Alignment Act).

The purpose of the Program is to provide grants to cities, county governments, tribal councils, or nonprofit/tax-exempt community groups to support the development of community programs that provide jobs for Iowa citizens while promoting Iowa's cultural, ethnic, and historical heritages. This promotion can be achieved through the development of festivals, music, drama, cultural programs, historic restorations, or tourism projects.

The Program is operated as a competitive grant program, and recipients are required to provide matching funds of at least 50.0% of the total cost of the program. The matching fund requirement may be met by substituting in-kind services. Proposals are submitted to an advisory committee that is comprised of at least three representatives from across the State with expertise in the arts, history, and economic development. The advisory committee reviews each application and makes final recommendations to the Director of the IEDA for funding of eligible projects. In reviewing applications, the advisory committee evaluates the following:

- The historical, ethnic, cultural, and tourism value and the quality of the proposed project.
- The number and impact of full-time and part-time employment opportunities for Iowans that would be created by the proposed project.
- The degree of collaboration with other interested entities.
- The financial need of the applicant for the proposed project.
- The appropriateness of the project budget.

Funding

The Community Cultural Grant Program is funded through a General Fund appropriation in the annual Economic Development Appropriations Act. The Program also receives half of a standing appropriation of \$520,000 in Iowa Code section [99F.11](#) from wagering tax revenue that is deposited in the General Fund. The other half of the standing appropriation goes to Operational Support Grants. The standing appropriation has been reduced by the General Assembly each year since FY 2009.

Related Statutes and Administrative Rules

Iowa Code sections [15.436](#) and [99F.11](#)

Iowa Administrative Code [221—301](#)

More Information

Iowa Community Cultural Grants: culture.iowaeda.com/grants
LSA Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov

Budget Unit Number

2690F550001

1520112

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Iowa Arts Council

Purpose and History

The Iowa Arts Council was created by the General Assembly in 1967 in [SF 625](#) (State Arts Council Act). The Council was transferred and became a division within the Department of Cultural Affairs (DCA) in 1986 in [SF 2175](#) (State Government Reorganization Act). In 2023, the Council was transferred to the Iowa Economic Development Authority (IEDA) in [SF 514](#) (State Government Alignment Act).

The Council is an advisory council consisting of 15 members, appointed by the Governor, who are recognized for their interest or experience in connection with the performing and fine arts. The term of office of each member of the Council is three years. The Governor designates a chairperson and a vice chairperson from among the Council's members.

The mission of the Council is to enrich the quality of life and learning in Iowa communities by encouraging excellence in the arts through leadership, networking, grants, and technical assistance.

Funding — State General Fund

The Arts Council receives a State General Fund appropriation. This appropriation represents approximately 67.0% of the Council's budget.

Funding — Other Sources of Revenue

The Council is also funded through the National Endowment for the Arts Partnership Agreement Grant Program. This agreement requires a State match of at least one-to-one for the federal grant.

Related Statutes and Administrative Rules

Iowa Code chapter [15](#)

Iowa Administrative Code [222](#)

Budget Unit Number

2690F540001

1520111

More Information

Iowa Arts Council: culture.iowaeda.com/arts

National Endowment for the Arts: arts.gov

Partnership Agreement Grant Program: arts.gov/grants/partnership-agreement-grants

LSA Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



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515.281.3566

Iowa Great Places Program

Purpose and History

The Iowa Great Places Program was created under the Department of Cultural Affairs in the 2005 Legislative Session by [HF 868](#) (Grow Iowa Values Fund Act). The Program was transferred to the Iowa Economic Development Authority (IEDA) in the 2023 Legislative Session in [SF 514](#) (State Government Alignment Act). The Program is designed to assist local communities in developing innovative and entrepreneurial cultural and tourism efforts. Communities (neighborhoods, cities, counties, regions, or any combination of these entities) engage in a strategic planning process to assess their strengths and areas of opportunity, create a vision for enhancing their unique attributes and quality of life, and design a plan to implement their vision. The projects in the Iowa Great Places Program are capital projects that must meet the definition of vertical infrastructure. State agency support is available to assist applicants in the planning process, and conferences are held throughout the year on topics such as grant writing and community development.

Once an applicant has engaged in this process and created a feasible and sustainable plan, the applicant can invite the State to formally designate the project an Iowa Great Place through a proposal submission process.

Based on these submissions, a coalition of State agency partners and the Iowa Great Places Citizen Advisory Board choose the finalists. The Board then tours each finalist location, and designees are chosen and recommended to the Director of the IEDA for final approval. The recommendations are based on the following criteria:

- A guiding vision plan and interrelated set of strategies.
- Broad-based support for projects that includes multiple local and regional partners and public-private partnerships.
- Strong organizational capacity demonstrated by financial and programmatic performance and service to constituents.

Once selected, each Iowa Great Places designee is asked to produce a work plan that outlines the major activities and associated costs (if applicable) for each project in the proposal. Approved Iowa Great Places designees enter a three-year Memorandum of Understanding (MOU) with the State and begin to implement plans with technical assistance from State agencies. The Iowa Great Places designation creates a partnership between the State of Iowa and each Iowa Great Place, with the following benefits:

- Technical assistance from all relevant State agencies for project implementation.
- Additional consideration for grant applications from all State agencies for projects specifically included in an Iowa Great Places proposal.
- Special consideration for applications to the State Historic Tax Credit Program (pending availability).
- Greater publicity.

More Information

Iowa Great Places Program: culture.iowaeda.com/grants/iowa-great-places

Iowa Arts and Culture: culture.iowaeda.com

LSA Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov

- Iowa Great Places Infrastructure Grant funds (pending availability).

Iowa Great Places Grant Funds

2006 Iowa Acts, chapter [1179](#) (FY 2007 Infrastructure Appropriations Act) created the Iowa Great Places Program Fund. Communities designated as an Iowa Great Place are allowed to apply for Iowa Great Places Infrastructure Grants. Pending available funds, an Iowa Great Places designee may submit one application for each project. Depending on the population of the Iowa Great Places designee, there is a minimum match requirement equal to a percentage of the grant request. The grant funds can be used only for physical infrastructure projects deemed beneficial to the public and included in the MOU. “Physical infrastructure” is defined as land acquisition and construction, major renovation and repair of buildings, all appurtenant structures, site development, parks and recreational trails, and permanent design exhibits that are expected to last and be maintained for at least 20 years. Physical infrastructure does not mean routine, recurring maintenance or operational expenses, ongoing utilities, or leasing of a building or appurtenant structure without a lease-purchase agreement.

Designated Iowa Great Places and Approved Projects

[Approved grants](#) include infrastructure projects that have allowed Iowa Great Places designees to make improvements to their communities, such as park creation and development, acquisition and renovation of historical buildings, renovation and expansion of museums, recreational trails design and construction, and streetscape and riverfront enhancements.

Funding — State General Fund

Administration costs associated with the Iowa Great Places Program are funded by a General Fund appropriation in the annual Economic Development Appropriations Act.

Other Sources of Revenue

Iowa Great Places Infrastructure Grant funds have been provided from various sources. In FY 2007, \$3.0 million was appropriated from the Endowment for Iowa’s Health Restricted Capitals Fund, and in FY 2008, 3.0 million was appropriated from the Rebuild Iowa Infrastructure Fund (RIIF). The Program received \$2.0 million in FY 2009 and \$1.9 million in FY 2010 from the RIIF. In FY 2011, the Program received \$2.0 million from the Revenue Bonds Capitals Fund. From FY 2012 to FY 2023, the Program received \$1.0 million annually from the RIIF.

Related Statutes and Administrative Rules

Iowa Code chapter [15](#)

Budget Unit Number

2690F560001

1520113

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Fiscal Services Division

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515.281.3566

Cultural Trust Grants

Purpose and History

The Cultural Trust Grants appropriation began with enactment of 2017 Iowa Acts, chapter [169](#) (FY 2018 Economic Development Appropriations Act). The Grants were administered by the Iowa Arts Council of the Department of Cultural Affairs from FY 2018 to FY 2023. Beginning in FY 2024 with the enactment of 2023 Iowa Acts, [SF 514](#) (State Government Alignment Act), administration of the Grants was transferred to the Iowa Arts Council of the Iowa Economic Development Authority (IEDA). The Grants are used for a statewide educational program to promote long-term financial stability and sustainability of nonprofit cultural organizations.

Funding

The Cultural Trust Grants are funded through an annual General Fund appropriation in the Economic Development Appropriations Act. The Grants originally received \$25,000 in FY 2018, which replaced a portion of the funding that was provided from interest on the Iowa Cultural Trust Fund in previous years. The appropriation was increased to \$75,000 in FY 2019. Since FY 2020, the Grants have received an annual \$150,000 appropriation.

Related Statutes and Administrative Rules

Iowa Code chapter [15](#)

Iowa Administrative Code [261](#)

Budget Unit Number

2690F530001

1520109

More Information

Iowa Economic Development Authority: iowaeda.com

Iowa Arts Council: culture.iowaeda.com/arts

LSA Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov

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515.281.3566

Operational Support Grants

Purpose

Iowa Code section [99F.11\(4\)\(d\)\(1\)](#) provides a standing limited appropriation of \$520,000 to the Iowa Economic Development Authority (IEDA) from a portion of the State Wagering Tax revenue deposited in the General Fund. Of the appropriation, 50.0% of the moneys are allocated for operational support grants to major multidiscipline cultural organizations that demonstrate cultural and managerial excellence on a continuing basis. The remaining 50.0% is allocated for community cultural grants to cities and nonprofit, tax-exempt community organizations for the development of community programs that provide local jobs for Iowa residents and promote Iowa's historic, ethnic, and cultural heritages.

Funding

The annual Economic Development Appropriations Act provides the General Fund support for this appropriation. The annual General Fund appropriation is the standing limited amount of \$520,000 unless the appropriation is modified by the General Assembly. This appropriation has been modified by the General Assembly each fiscal year since FY 2009 to appropriate a lesser amount.

Related Statutes and Administrative Rules

Iowa Code sections [15.436](#) and [99F.11](#)

Iowa Administrative Code [261—301](#)

Budget Unit Number

26909390001

1520108

More Information

Iowa Economic Development Authority: iowaeda.com

Iowa Arts and Culture Grants: culture.iowaeda.com/grants

LSA Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov

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515.281.3566

Tourism Marketing — Adjusted Gross Receipts

Purpose and History

The Tourism Marketing Adjusted Gross Receipts standing appropriation was created by 2006 Iowa Acts, chapter [1151](#) (Endow Iowa Tax Credit and County Endowment Fund Change Act), to fund regional tourism marketing. The appropriation goes to the Iowa Economic Development Authority (IEDA) and is used to pay for the spring advertising campaign that the Travel Iowa Office conducts. Funds are also used for other advertising not associated with the spring campaign and for providing out-of-state marketing grants to groups in Iowa to promote their venues or events. The appropriation first occurred in FY 2008. The standing appropriation is prohibited from being used for administrative purposes.

Funding

The appropriation is funded from 0.2% of the tax on the adjusted gross receipts of all gambling in Iowa. This amount is placed in the State General Fund. Of that percentage, \$520,000 (or an amount specified by the General Assembly through legislative action) goes to the IEDA for Operational Support Grants and the Community Cultural Grants Program. The remainder is divided in half, with one half deposited in the Rebuild Iowa Infrastructure Fund and the other half allocated to this appropriation.

Funding — State General Fund

The IEDA also utilizes its Economic Development Appropriation from the General Fund for Travel Iowa operations. Expenditures include advertising for media planning, development, and placement; public relations; State Fair advertising; and Iowa Travel Guide photography and production.

Related Statutes and Administrative Rules

Iowa Code sections [15.108](#) and [99F.11](#)

Budget Unit Number

26908220001

Doc ID 1520385

More Information

Iowa Economic Development Authority: iowaeda.com

Iowa Arts and Culture: culture.iowaeda.com

Travel Iowa: traveliowa.com

LSA Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov

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Butchery Innovation and Revitalization Program

Purpose and History

2021 Iowa Acts, chapter [175](#) (Butchery Innovation and Revitalization Program Act), created the Butchery Innovation and Revitalization Fund and Program within the [Iowa Economic Development Authority](#) (IEDA). The Program awards financial assistance to eligible meat processing businesses, licensed custom lockers, and mobile slaughter units. Businesses must be located in the State, not have been the subject of regulatory enforcement within the last five years, employ individuals legally authorized to work in the State, currently not be in bankruptcy, and employ fewer than 75 individuals.

The Act also created an Artisanal Butchery Program Task Force within the [Iowa Department of Agriculture and Land Stewardship](#) (IDALS) for the purpose of exploring the feasibility of establishing an artisanal butchery program at a community college or at an institution governed by the [Iowa Board of Regents](#).

2024 Iowa Acts, [Senate File 2421](#) (FY 2025 Agriculture and Natural Resources Appropriations Act) transferred the Program to the IDALS.

Funding

The Butchery Innovation and Revitalization Program was first funded with a General Fund appropriation of \$750,000 in FY 2022. In FY 2023 and FY 2024, the Program was funded with a General Fund appropriation of \$633,325 (63.0%) and a Skilled Worker and Job Creation Fund (SWJCF) appropriation of \$366,675 (37.0%). Beginning in FY 2025, the Program was funded with a General Fund appropriation to the IDALS in the annual Agriculture and Natural Resources Appropriations Act.

Related Statutes and Administrative Rules

Iowa Code section [15E.370](#)

Budget Unit Number

269067G0001

1519725

More Information

Iowa Economic Development Authority: iowaeda.com
Butchery Innovation and Revitalization Program: iowaeda.com/grow/butchery-innovation-revitalization
LSA Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov

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515.281.3566

Court Reporter Equipment Incentive Program

Purpose and History

The [Court Reporter Equipment Incentive Program](#) was created in 2024 Iowa Acts, chapter [1178](#) (Court Reporter Equipment Incentive Program Fund Act), under the Iowa Economic Development Authority (IEDA). The Program is comprised of the Student Grant Program and the Graduate Forgivable Loan Program. All moneys available during a fiscal year are divided equally among all applicants.

The Student Grant Program provides grants of up to \$1,000 for students enrolled in a court reporter course to purchase court reporter equipment and software. The Graduate Forgivable Loan Program provides forgivable loans of up to \$7,500 to newly licensed court reporters in Iowa who agree to work as a court reporter for five years after the date of the loan. The loan is used for the purchase of court reporter equipment and software. If the loan recipient is still eligible for the Program after five years, the loan is forgiven.

Interest and earnings on moneys in the Court Reporter Equipment Incentive Fund are deposited in the Fund. Unexpended moneys in the Fund at the close of the fiscal year remain in the Fund and do not revert to the General Fund.

Funding

The Court Reporter Equipment Incentive Program received an appropriation of \$100,000 for FY 2025. The IEDA dedicated half of the moneys to the Student Grant Program and half to the Graduate Forgivable Loan Program.

Related Statutes and Administrative Rules

Iowa Code sections 15.485 and 15.486

Budget Unit Number

269068G0001

Doc ID 1520386

More Information

Iowa Economic Development Authority: iowaeda.com
LSA Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov

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Rent Subsidy Program

Purpose and History

The Home and Community-Based Services (HCBS) Rent Subsidy Program provides rent assistance to individuals on one of the Medicaid HCBS Waivers. Individuals who are on an HCBS Waiver have their health care and other support services paid for 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. By providing a rent subsidy and allowing these individuals to live in their homes or communities, the State is able to save money by avoiding the use of higher-cost institutional-based care and allow individuals to remain in a less restrictive setting. The Program has been administered by the Iowa Finance Authority (IFA) since FY 2005.

The Rent Subsidy Program began in FY 1997 as an allocation of the General Fund State Supplementary Assistance appropriation to what was then the Department of Human Services (DHS) in 1996 Iowa Acts, chapter [1213](#) (FY 1997 Health and Human Services Appropriations Act). The Program was funded with an annual allocation from the DHS until FY 2004, when the Program was funded by the Senior Living Trust Fund (SLTF) as part of a larger appropriation to the DHS in 2003 Iowa Acts, chapter [175](#) (FY 2004 Health and Human Services Appropriations Act). In FY 2005, the DHS transferred the Program to the IFA through an Iowa Code chapter [28E](#) agreement, and in FY 2006, the IFA received a direct appropriation for the Program from the SLTF in 2005 Iowa Acts, chapter [175](#) (FY 2006 Health and Human Services Appropriations Act). The Program resumed receiving funding from the General Fund in FY 2012 in 2011 Iowa Acts, chapter [130](#) (FY 2012 Economic Development Appropriations Act).

Funding — State General Fund

The Rent Subsidy Program currently receives 100.0% of its funding from a State General Fund appropriation in the annual Economic Development Appropriations Act.

Related Statutes and Administrative Rules

Iowa Code chapter [28E](#)

Iowa Administrative Code [265—24](#)

Budget Unit Number

2700F920001

1519956

More Information

Home and Community-Based Services Rent Subsidy Program:

iowafinance.com/renter-programs/home-and-community-based-services-rent-subsidy-program

Iowa Finance Authority: iowafinanceauthority.gov

Department of Health and Human Services: hhs.iowa.gov

Medicaid HCBS Waivers: hhs.iowa.gov/programs/welcome-iowa-medicaid/policies-rules-and-regulations/home-and-community-based-services-hcbs-waivers-program

LSA Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov

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515.281.3566

Housing Renewal Pilot Program

Purpose and History

The Housing Renewal Pilot Program was created in 2022 as a new State General Fund appropriation for FY 2023. The Program provides grants for the purposes of acquisition, rehabilitation, and resale of ownership units; acquisition and demolition of blighted structures; and redevelopment. The Program requires 25.0% of General Fund moneys to be allocated to rural communities in the 88 least-populated counties in the State.

The Program requirements also allow a nonprofit Iowa affiliate to partner with local governments or nonprofit entities and further define grant parameters, including a maximum of \$100,000 per housing unit, a maximum of 36 months to use grant funding, and income requirements for homebuyers of housing funded through the Program. The Iowa Finance Authority (IFA) is also permitted to use 5.0% of the moneys appropriated for administration of the Program.

Funding — State General Fund

The Housing Renewal Pilot Program appropriation from the General Fund started with the 2022 enactment of [HF 2564](#) (FY 2023 Economic Development Appropriations Act).

Related Statutes and Administrative Rules

Iowa Code chapter [16](#)

Budget Unit Number

2700F940001

1520078

More Information

Iowa Finance Authority: iowafinance.com
LSA Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov

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515.281.3566

Public Employment Relations Board

Purpose and History

The Public Employment Relations Board (PERB) was responsible for implementing the provisions of the Public Employment Relations Act (PERA) and for adjudicating and conciliating labor/management disputes involving public employers and employee organizations throughout the State.

The PERB acted to promote harmonious and cooperative relationships between the State government and its employees without disruption of public services through the use of expert and timely services of a neutral agency.

The PERB was an Executive Branch agency created by the Iowa General Assembly in 1974 to administer the PERA (Iowa Code chapter [20](#)). Iowa Code chapter 20 defines the collective bargaining rights and duties of public employers and public employees in Iowa. The PERB was administered by a three-member board, which was able to delegate powers and duties to the Executive Director as appropriate.

2024 Iowa Acts, [Senate File 2385](#) (State Government Boards and Commissions Act), eliminated the PERB and transferred its duties to the Employment Appeal Board of the Department of Inspections, Appeals, and Licensing (DIAL).

Funding

The PERB received an annual appropriation from the General Fund to provide for the costs of performing the duties of the PERB. In addition to the General Fund appropriation, the PERB received fees from a seminar conducted every other year and registration fees of arbitrators and neutral parties.

Related Statutes and Administrative Rules

Iowa Code chapter [20](#)

Iowa Administrative Code [621](#)

Budget Unit Number

5720Q810001

1519946

More Information

Public Employment Relations Board: iowaperb.iowa.gov

ALRA — Association of Labor Relations Agencies: alra.org

Employment Appeal Board: eab.iowa.gov

Department of Inspections, Appeals, and Licensing: dial.iowa.gov

LSA Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov

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Vocational Rehabilitation

Purpose and History

Iowa Vocational Rehabilitation Services (IVRS) assists individuals with disabilities to achieve employment and live independently. IVRS is responsible for providing services leading to employment for eligible Iowans with disabilities in accordance with Iowa Code chapter [84H](#), the federal Rehabilitation Act of 1973 (as amended and codified in [29 U.S.C. §701](#) et seq.), the federal Social Security Act ([42 U.S.C. §301](#) et seq.), and corresponding federal regulations.

2023 Iowa Acts, chapter [19](#) (State Government Alignment Act), transferred IVRS to the Iowa Department of Workforce Development (IWD). Prior to FY 2024, IVRS was a division of the Department of Education.

Iowa Vocational Rehabilitation Services serves individuals with disabilities under Title II and Title XVI of the federal [Social Security Act](#) and Title IV of the federal [Workforce Innovation and Opportunity Act](#) by doing the following:

- Providing vocationally related assistance to help persons with disabilities achieve economic independence.
- Providing disability determinations that result in appropriate financial benefits per Social Security Administration guidelines.

Other services and financial assistance are provided to enable persons with disabilities to continue to function independently as long as possible within their communities and to prevent institutionalization.

Employees of IVRS work within the following three bureaus and a Planning and Development Team:

- **Disability Determination Services Bureau.** This bureau is responsible for determining the eligibility of Iowa residents who apply for disability benefits under the Social Security Disability Insurance (Title II), Supplemental Security Income (Title XVI), or Department of Health and Human Services Medicaid Waiver programs.
- **Rehabilitation Services Bureau.** This bureau assists eligible individuals with disabilities to become employed. Persons who receive vocational rehabilitation services have a wide range of disabilities.
- **Administrative Services Bureau.** This bureau provides support to the other elements of IVRS through the functions of fiscal accounting, budgeting, payroll, statistical records, reporting, closed case file control, personnel management, collective bargaining administration, purchasing, property control, and information systems.
- **Planning and Development Team.** This team is responsible for planning, legal services program evaluation, and outreach. This includes development of business contacts to foster client employment. Services also include oversight of the Iowa Independent Living Centers and Statewide Independent Living Council, as well as some direct service provision to Iowans with independent living needs.

The Office of the Administrator is responsible for the overall administration of the statewide programs. The administrator determines program scope and policies; promotes public interest and acceptance;

More Information

Iowa Vocational Rehabilitation: workforce.iowa.gov/vr
LSA Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov

directs budget funds; develops program plans; and provides for staff development, research, and evaluation. Under the umbrella of the administrator are two community advisory groups: the State Rehabilitation Council and the Community Rehabilitation Program Advisory Group.

Waiting List

Iowa Vocational Rehabilitation Services often does not have the capacity to serve all individuals with its current State and federal funding and, as a result, maintains waiting lists. Counselors determine an individual's eligibility according to federal guidelines, and then depending upon the significance of the individual's disability, the individual may be placed on one of three waiting lists:

- **Most Significantly Disabled (MSD)** — The individual has a significant disability and is seriously limited in three or more functional areas (mobility, communications, self-care, self-direction, interpersonal skills, work tolerance, and work skills).
- **Significantly Disabled (SD)** — The individual has a physical or mental disability that seriously limits the person in one or two of the MSD-listed functional areas.
- **Others Eligible** — The individual is eligible for services; however, the person does not meet the criteria for either MSD or SD.

As funds become available, individuals on the waiting lists are served according to the severity of disability. Individuals on the MSD waiting list are served first. All individuals on the MSD waiting list must be served before individuals on the SD waiting list. Others Eligible are served only when all those from the SD waiting list have been served.

Funding

The Vocational Rehabilitation General Fund appropriation is used for the general operation of IVRS. The General Fund appropriation matches federal funds, and for every \$1 in State funding, IVRS receives \$3.69 in federal funds (21.3% State to 78.8% federal). The federal grant is subject to a maintenance of effort (MOE) requirement that requires the State to spend an amount equal to or greater than the amount spent the second previous year. If the State does not meet the MOE requirement, the federal grant is reduced by the amount of the shortfall.

Related Statutes and Administrative Rules

Iowa Code chapter [84H](#)

Iowa Administrative Code [877—33](#)

Budget Unit Number

28301670001

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515.281.3566

Independent Living

Purpose and History

The Independent Living Program works to maximize the leadership, empowerment, independence, and productivity of individuals with disabilities and to integrate them into society. Independent living programs provide financial assistance to expand and improve independent living services; to develop and support statewide networks of centers for independent living; and to improve working relationships among State independent living rehabilitation programs, centers for independent living, Statewide Independent Living Councils (SILCs), Rehabilitation Act programs outside of Title VII, and other relevant federal and nonfederal programs.

The Independent Living Program was transferred to the Iowa Department of Workforce Development (IWD) from the Department of Education in 2023 Iowa Acts, chapter [19](#) (State Government Alignment Act).

Funding

The Independent Living Program has received annual General Fund appropriations of \$85,000 in the Education Appropriations Act since FY 2018. Beginning in FY 2024, the appropriation was transferred to the Economic Development Appropriations Act. This represents 20.0% of the Program's funding. The remaining 80.0% is federal funding from the U.S. Department of Health and Human Services.

Related Statutes and Administrative Rules

Iowa Code chapter [84H](#)

Iowa Administrative Code [877—33](#)

Budget Unit Number

28301680001

1520115

More Information

Iowa Vocational Rehabilitation: ivrs.iowa.gov

Iowa Statewide Independent Living Council: iowasilc.org

LSA Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov

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515.281.3566

Entrepreneurs with Disabilities Program

Purpose and History

Iowa Vocational Rehabilitation Services (IVRS) works in collaboration with the Iowa Department for the Blind to administer the Iowa Self-Employment (ISE) Program, also known as the Entrepreneurs with Disabilities (EWD) Program. The Program provides business development funds in the form of technical assistance (up to \$10,000) and financial assistance (up to \$10,000) to qualified Iowans with disabilities who start, expand, or acquire a business within the State of Iowa.

Limitations of the Program include the following:

- IVRS may limit or deny ISE assistance to an applicant who has previously received educational or training equipment from IVRS through another rehabilitation program when such equipment could be used in the applicant's proposed business.
- Any equipment purchased for the applicant under this Program that is no longer used by the applicant shall be returned to IVRS.
- An applicant must demonstrate at least 51.0% ownership in a for-profit business that is actively owned, operated, and managed in Iowa.
- Recommendation for and approval of financial assistance is based on acceptance of a business plan feasibility study and documentation of the applicant's ability to match dollar-for-dollar the amount of funds requested.
- The applicant's business plan feasibility study must result in self-sufficiency as measured by earnings that equal or exceed 80.0% of substantial gainful activity.
- IVRS does not support the purchase of real estate or improvements to real estate.
- IVRS does not provide funding to be used as a cash infusion, for personal or business loan repayments, or for personal or business credit card debt.

IVRS may deny ISE assistance to an applicant planning to start, expand, or acquire any of the following types of businesses:

- A hobby or similar activity that does not produce income at the level required for self-sufficiency.
- A business venture that is speculative in nature or considered high-risk by the Better Business Bureau or a similar organization.
- A business registered with the federal Internal Revenue Service as a Section [501\(c\)\(3\)](#) entity or other entity set up deliberately to be not-for-profit.
- A business that is not fully compliant with all local, State, and federal zoning requirements and all other applicable local, State, and federal requirements.

The ISE Program began in FY 2009 under the Department of Education. The Program was transferred to the Iowa Department of Workforce Development (IWD) in 2023 Iowa Acts, chapter [19](#) (State Government Alignment Act).

More Information

Iowa Self-Employment Program: workforce.iowa.gov/vr/career-planning-other-services/self-employment
Iowa Vocational Rehabilitation: workforce.iowa.gov/vr
LSA Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov

Technical Assistance Funds

Technical assistance funds may be used for specialized consulting services as determined necessary by the counselor, the business development specialist, and the client. Technical assistance funds may be awarded up to a maximum of \$10,000 per applicant and do not require matching funds from the client. Specialized technical assistance may include legal services, accounting, website development, and graphic design.

Financial Assistance Funds

Financial assistance funds may be awarded up to \$10,000 based on an approved business plan feasibility study and evidence of business need or evidence of business progression. A dollar-for-dollar match is required if the award exceeds \$1,500. Financial assistance may include business equipment, flyers, supplies, inventory, computers and software, advertising, insurance, and business-related rent costs for up to six months.

Funding

The ISE Program first received funding in FY 2009 from a \$197,000 General Fund appropriation. This was decreased to \$163,000 in FY 2010 and to \$156,000 in FY 2011. From FY 2012 to FY 2017, the appropriation was set at \$146,000. Since FY 2018, the ISE has received an annual General Fund appropriation of \$139,000. Beginning in FY 2024, funding for the ISE Program was transferred from the annual Education Appropriations Act to the annual Economic Development Appropriations Act.

Related Statutes and Administrative Rules

Iowa Code chapter [84H](#)

Iowa Administrative Code [877—33](#)

Budget Unit Number

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Des Moines, Iowa 50319

515.281.3566

Independent Living Center Grant

Purpose and History

The Centers for Independent Living promote the full participation of persons with disabilities as equal members of society and provide assistance to all persons, regardless of their disability, to develop the skills necessary for acquiring, maintaining, and increasing their independence. Services provided by the Centers include peer support, skills training, advocacy, and referrals to other agencies that may be able to meet individuals' needs.

There are six Centers in Iowa, located in Des Moines, Iowa City, the Quad Cities, Council Bluffs, Oskaloosa, and Sioux City.

The Independent Living Center Grant Program was transferred to the Iowa Department of Workforce Development (IWD) from the Department of Education in 2023 Iowa Acts, chapter [19](#) (State Government Alignment Act).

State Funding

The General Fund appropriation for the Independent Living Center Grant is passed through Iowa Vocational Rehabilitation Services (IVRS) to the Centers for Independent Living through a contracting process.

The Program received its first appropriation in FY 2009 for \$246,000. The appropriation was decreased to \$45,000 in FY 2010 and \$43,000 in FY 2011. From FY 2012 to FY 2014, the appropriation was \$40,000. From FY 2015 to FY 2017, the appropriation increased to \$90,000. From FY 2018 to FY 2023, the appropriation was \$86,000. Since FY 2024, the Program has received an annual appropriation of \$87,000 in the Economic Development Appropriations Act.

Federal Funding

The Centers for Independent Living may also receive federal funding under the federal Rehabilitation Act of 1973 ([29 U.S.C. section 701](#) et seq.).

- Part B funding flows through IVRS to the Centers.
- Part C funding flows directly to the Centers and is restricted to four core services:
 - Information and referral services.
 - Independent living skills training.
 - Peer counseling, including cross-disability peer counseling.
 - Individual and systems advocacy.

More Information

Iowa Vocational Rehabilitation Services: ivrs.iowa.gov

Iowa Statewide Independent Living Council: iowasilc.org

U.S. Department of Health and Human Services, Administration for Community Living:
acl.gov/programs/aging-and-disability-networks/centers-independent-living

LSA Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov

The Centers also receive private donations and are eligible for grants from other entities.

Related Statutes and Administrative Rules

Iowa Code chapter [84H](#)

Iowa Administrative Code [877—33](#)

Budget Unit Number

28301920001

1520116

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Operations — Field Offices

History and Purpose

The first employment offices in Iowa history date back to the 1920s, when Iowa entered into a cooperative agreement with the U.S. Department of Labor to provide employment services at the Polk County Courthouse, the city hall in Sioux City, and the Farm Bureau office in Creston. By 1934, employment services expanded to 10 district offices throughout Iowa, and in the 1970s there were an estimated 70 regular and satellite field offices. This number of offices continued to operate through the 1990s and early 2000s. Funding for the offices mainly came from the federal government through various programs that were established and evolved over the years. Eventually, federal funds for administrative support began to decline, and State funding began to play a larger role in support of the field offices.

An Administrative Contribution Surcharge was established with the enactment of 1987 Iowa Acts, chapter [222](#) (Unemployment Compensation Contribution Array System Act). The Surcharge applied to all employers other than a governmental entity or a nonprofit organization and was equal to 0.1% of federal unemployment insurance taxable wages, or one penny for every \$10 paid to a worker. The Surcharge averaged \$7 per employee per year. This Surcharge was then placed in the Administrative Contribution Surcharge Fund, which the General Assembly appropriated for personnel and nonpersonnel costs associated with running the rural and satellite job service offices in population centers of fewer than 20,000 people. The Surcharge and Fund were repealed as a result of the enactment of 2003 Iowa Acts, 1st Ex, chapter [1](#) (Taxation, Economic Growth and Development, and Other Changes Act), and the ruling of the Supreme Court in [Rants v. Vilsack](#).

After the repeal of the Surcharge, General Fund appropriations began in FY 2005 with the creation of three standing limited appropriations in Iowa Code section [96.7A](#) in 2004 Iowa Acts, 1st Ex, chapter [1002](#) (Workforce and Economic Development Appropriations and Related Changes Act). The standing appropriation was repealed by 2006 Iowa Acts, chapter [1176](#) (FY 2007 Economic Development Appropriations Act), and an appropriation is now included annually in the Economic Development Appropriations Act.

Operations

Iowa Workforce Development (IWD) currently operates 15 regional one-stop centers and 3 satellite field offices. The purpose of workforce development centers is to provide a one-stop career center within each region of the State to deliver an integrated network of information resources and workforce development services to job seekers, businesses, employees, students, schools, colleges, and the public at large. The following services are provided as core services in each workforce development center in the State:

- Individual career and employment consulting.
- Employment readiness training.
- Occupational skill development.
- Basic skills development.

More Information

IowaWORKS Integrated Workforce Delivery: workforce.iowa.gov/jobs/iowaworks
LSA Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov

- Individual income and support services.
- Business employment consulting.
- Employment networking and placement.
- Labor market information services.
- Special assistance with plant closings and layoffs.
- Community workforce development consulting.

Funding — State General Fund

The General Fund appropriation is included annually in the Economic Development Appropriations Act. This appropriation is transferred to the Field Office Operating Fund. Total funding for the field office system fluctuates from year to year depending on certain economic conditions and the availability of federal funding from different programs. The General Fund expenditures represent approximately 20.0% to 40.0% of the total operating costs of the field offices. These expenditures also include other State funds described below.

Funding — Other State Funds

The General Assembly also appropriates other funds to field offices in the annual Economic Development Appropriations Act. An appropriation from the Special Employment Contingency Fund (also known as the Penalty and Interest Fund, or P & I Fund) has occurred each year since FY 2010. The interest earned on the Unemployment Insurance (UI) Reserve Fund was appropriated from FY 2007 to FY 2025. The UI Reserve Fund was repealed in 2024 Iowa Acts, [Senate File 2411](#) (Work-Based Learning Act).

Funding — Federal Funds

The field offices are also funded through a variety of federal programs, some with broad eligibility requirements and some with very specific purposes and consumers to serve. These programs include:

- [Wagner-Peyser Act](#): Provides employment opportunities for any citizen over age 15. Funding can be used for staff and facility support and labor market information data collection. This source represents approximately 10.0% to 18.0% of the total operating costs of the field offices.
- [Unemployment Insurance Allocations](#): Provides limited support for offices after major program operations are expended. This funding source represents approximately 10.0% to 25.0% of the total operating costs of the field offices, recently being closer to 25.0%.
- [PROMISE JOBS](#): Provides training and job placement assistance to families in the Family Investment Program (FIP), Iowa's cash assistance program under the federal Temporary Assistance for Needy Families (TANF) Program. Funding is transferred from the Iowa Department of Health and Human Services to IWD and is then split between IWD and subcontractors that provide Workforce Investment Act (WIA) services in those regions. For IWD, this represents approximately 20.0% of the total operating costs of the field offices.
- [Disabled Veterans Outreach Program](#): Provides funds to support dedicated staff positions to develop and provide employment and job training opportunities for disabled and other qualified veterans. Also included is the Local Veteran Employment Representative. This funding source represents approximately 4.0% of the total operating costs of the field offices.
- [Reemployment Eligibility Assessment](#): Requires individuals to receive reemployment services through local offices in order to maintain their unemployment benefits. Services include skills assessment, education regarding the services provided at one-stop offices, and preparation for employment. This represents approximately 3.0% to 6.0% of the total operating costs.
- [Trade Assistance Act Training](#): Assists workers who have lost their jobs as a result of foreign trade. This represents approximately 1.0% to 3.0% of the total operating costs of the field offices.
- Other Federal Programs: Other federal programs for targeted consumers represent less than 3.0% of total operating costs.
- [Reed Act](#): One-time funding source last received in 2002. Funding in 2002 was used to partially fill the UI Reserve Fund and support the local offices.

Related Statutes and Administrative Rules

Iowa Code chapter [84A](#)

Iowa Administrative Code [877](#)

Budget Unit Number

3090Q300001

1520136

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Offender Reentry Program — Iowa Workforce Development

Purpose and History

The Offender Reentry Program, also known as the Returning Citizen Initiative, began in FY 2009 and is a partnership initiative between Iowa Workforce Development (IWD) and the Department of Corrections. Currently, IWD places reentry workforce advisors on site at the Mitchellville, Newton, Rockwell City, Mount Pleasant, Fort Dodge, and Clarinda prisons. This staff works with soon-to-be-released offenders with the goal of having them placed in a job before they leave prison. Each participant in the Program completes the [National Career Readiness Certificate](#) and job readiness training.

The IowaWORKS Program offers offenders resources and assistance to prepare for postrelease employment. One-on-one consultations with a workforce advisor are provided to offenders before their release to discuss employment options. Offenders have the opportunity to register with IowaWORKS; this in turn allows them to search for open employment positions in their communities prior to their release. The IowaWORKS Program holds employment workshops that focus on employment preparation, organization, effective job-searching techniques, job applications, résumés, cover letters, and interviewing.

Funding — State General Fund

The Offender Reentry Program receives an annual State General Fund appropriation for operations in the Economic Development Appropriations Act.

Other Sources of Revenue

The Offender Reentry Program may receive additional funds as needed from the IWD Field Office Operating Fund. The Department of Corrections provides office space and other overhead costs.

Related Statutes and Administrative Rules

This Program has no specific Iowa Code chapter or administrative rules. The Program operates as an extension of the American Job Center Division of IWD.

Budget Unit Number

3090Q370001

1519926

More Information

Offender Reentry Program: workforce.iowa.gov/jobs/worker-programs/returning-citizen

Iowa Workforce Development: workforce.iowa.gov

Department of Corrections: doc.iowa.gov

LSA Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



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Des Moines, Iowa 50319

515.281.3566

State Accounting System — Iowa Workforce Development

Purpose

This appropriation is used to reimburse the Department of Administrative Services (DAS) for the expenses of operating the State Accounting System, also known as Iowa Advantage, related to its use by Iowa Workforce Development (IWD).

Funding

This General Fund appropriation began with the enactment of 2016 Iowa Acts, chapter [1135](#) (FY 2017 Economic Development Appropriations Act). The amount billed to and paid by the IWD may be more or less than the appropriation. Any moneys from the appropriation remaining unencumbered or unobligated at the close of the fiscal year do not revert to the General Fund and are available for the following fiscal year.

Related Statutes and Administrative Rules

Iowa Code chapter [84A](#)

Budget Unit Number

3090Q390001

Doc ID 1519867

More Information

DAS – Integrated Information for Iowa: das.iowa.gov/state-accounting/i3
Iowa Workforce Development: workforce.iowa.gov
LSA Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



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515.281.3566

Workplace Injury and Safety Surveys

Purpose and History

Funding for workplace injury and safety surveys as a separate line item was first appropriated in 2023 Iowa Acts, [SF 559](#) (FY 2024 Economic Development Appropriations Act) for the operation of workplace safety surveys as well as workplace data collection and analysis. Prior to FY 2024, funding for this activity was part of the General Fund appropriation to the Labor Services Division of the Iowa Department of Workforce Development (IWD). Federal requirements for workplace injury and safety surveys require that the program remain under the IWD to be eligible for federal funding.

Funding

The Workplace Injury and Safety Surveys appropriation is funded through a General Fund appropriation in the annual Economic Development Appropriations Act.

Related Statutes and Administrative Rules

Iowa Code chapter [84A](#)

Budget Unit Number

3090QA70001

1520114

More Information

Iowa Department of Workforce Development: workforce.iowa.gov
LSA Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



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515.281.3566

Future Ready Summer Youth Intern Program

Purpose and History

The Future Ready Iowa Summer Youth Internship Program appropriation to the Iowa Department of Workforce Development (IWD) is used to help young people at risk of not graduating from high school to explore and prepare for high-demand careers through summer work experience, including the development of soft skills. The Program began with the enactment of 2018 Iowa Acts, chapter [1169](#) (FY 2019 Economic Development Appropriations Act).

Funding — State General Fund

The Future Ready Iowa Summer Youth Internship Program has received an annual General Fund appropriation of \$250,000 in the Economic Development Appropriations Act since FY 2019. Any moneys from the appropriation remaining unencumbered or unobligated at the close of the fiscal year do not revert to the General Fund and are available for the following fiscal year.

Related Statutes and Administrative Rules

This Program has no specific Iowa Code chapter or administrative rules.

Budget Unit Number

3090QA10001

1519990

More Information

Summer Youth Internship Program: futurereadyiowa.gov/youth-intern-projects

Future Ready Iowa: futurereadyiowa.gov

Iowa Workforce Development: workforce.iowa.gov

LSA Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



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515.281.3566

Adult Education and Literacy Programs

Purpose and History

The General Fund appropriation for Adult Education and Literacy Programs is distributed as grants to community colleges for the purpose of adult basic education programs for students requiring instruction in English as a second language. Adult education programs are designed to enable adults to do the following:

- Become literate and obtain the knowledge and skills necessary for employment and self-sufficiency.
- Obtain educational skills necessary to become full partners in the educational development of their children.
- Complete a secondary school education.

The Adult Education and Literacy Programs appropriation was transferred to the Iowa Department of Workforce Development (IWD) from the Department of Education in 2023 Iowa Acts, chapter [19](#) (State Government Alignment Act).

Funding — State General Fund

Since FY 2020, the Adult Education and Literacy Programs appropriation has received an annual General Fund appropriation of \$500,000.

Funding — Skilled Worker and Job Creation Fund

Since FY 2014, Adult Education and Literacy Programs have received an annual \$5.5 million appropriation from the Skilled Worker and Job Creation Fund (SWJCF). The SWJCF appropriation provides funding for adult education and literacy programs at the community colleges, including adult basic education, adult education leading to a high school equivalency diploma, English as a second language instruction, and workplace and family literacy instruction.

Related Statutes and Administrative Rules

Iowa Code sections [8.75](#) and [260C.50](#)

Iowa Administrative Code [281—21](#) and [281—32](#)

Budget Unit Number

3090QA50001

1520117

More Information

Iowa Department of Workforce Development: workforce.iowa.gov
LSA Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

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515.281.3566

Future Ready Iowa Registered Apprenticeship Program

Purpose and History

The Future Ready Iowa [Registered Apprenticeship Program](#), funded through a General Fund appropriation to the Iowa Department of Workforce Development (IWD), is designed to encourage small to midsize businesses to start or grow registered apprenticeship programs in high-demand occupations that provide paid training to help link employers and employees. Registered apprenticeships combine on-the-job learning with related classroom instruction, providing the apprentice with a nationally recognized credential and employers with a skilled worker at the end of the program. A qualified apprenticeship program must be registered with the Iowa Office of Apprenticeship or the [U.S. Department of Labor](#) and have fewer than 20 registered apprentices.

The Registered Apprenticeship Program was transferred to the IWD from the Iowa Economic Development Authority (IEDA) in 2023 Iowa Acts, chapter [19](#) (State Government Alignment Act). From FY 2019 to FY 2023, the Program was funded through a General Fund appropriation to the IEDA.

Funding

A \$1.0 million annual General Fund appropriation for the Registered Apprenticeship Program began with the enactment of 2018 Iowa Acts, chapter [1169](#) (FY 2019 Economic Development Appropriations Act). The annual appropriation was decreased to \$760,000 in 2020 Iowa Acts, chapter [171](#) (FY 2021 Economic Development Appropriations Act). Any moneys from the appropriation remaining unencumbered or unobligated at the close of the fiscal year do not revert to the General Fund and are available for the following fiscal year.

Related Statutes and Administrative Rules

Iowa Code chapter [84E](#)

Iowa Administrative Code [877—19](#)

Budget Unit Number

3090QB40001

1520118

More Information

Future Ready Iowa: futurereadyiowa.gov

Iowa Department of Workforce Development: workforce.iowa.gov

LSA Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

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515.281.3566

Employee Misclassification Program

Purpose and History

Employee misclassification takes place when an employer incorrectly classifies workers as independent contractors rather than employees. An employer has different legal, tax, and financial obligations depending on how a worker is classified. Intentionally misclassifying workers is illegal and constitutes tax and insurance evasion.

Governor Chet Culver issued [Executive Order Number 8](#) on July 16, 2008, creating a task force to examine and report on the issue of employee misclassification and make recommendations for enforcement of applicable laws. The task force submitted a report on December 17, 2008, that made the following recommendations:

- Enhance enforcement of existing statutes through the creation of a special Misclassification Unit within Iowa Workforce Development (IWD).
- Develop misclassification education materials and increase outreach efforts.
- Execute a data-sharing agreement with the Internal Revenue Service (IRS) that allows State and federal agencies to exchange employment data necessary to track instances of employment misclassification of workers.

Following this report, the General Assembly appropriated \$500,000 in FY 2010 and authorized \$250,000 from the Special Employment Security Contingency Fund (also known as the Penalty and Interest Fund or P & I Fund) for enhancing efforts to investigate employers who misclassify workers. This appropriation was later reduced in an across-the-board reduction of all General Fund appropriations.

The IWD receives tips, leads, and referrals from workers, employers, government agencies, and the public. Investigators and auditors then conduct a review of many different factors surrounding the employment practices of the business. After the completion of an investigation and finding, the Misclassification Unit refers cases to the Division of Labor's Contractor Registration Program, the Iowa Workers' Compensation Division, and the Iowa Department of Revenue to determine what obligations are owed under those laws and programs. These entities also share information with the Misclassification Unit. The IWD also signed and still maintains a data-sharing agreement with the IRS that allows for the transfer of information related to employee misclassification.

Funding

The Employee Misclassification Program has received an annual State General Fund appropriation since FY 2010. The Employee Misclassification Program also utilizes funds from the Unemployment Insurance Base Administration Grant that the IWD receives from the U.S. Department of Labor.

More Information

Iowa Workforce Development: www.iowaworkforcedevelopment.gov

Iowa Workers' Compensation Division: www.iowaworkcomp.gov

Iowa Department of Revenue: tax.iowa.gov

U.S. Department of Labor: www.dol.gov

LSA Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov

Related Statutes and Administrative Rules

This program has no specific Iowa Code chapter or administrative rules.

Budget Unit Number

3090Q380001

1519807

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Iowa State University (ISU) — Biosciences Innovation Ecosystem

Purpose and History

The [Iowa State University \(ISU\) — Biosciences Innovation Ecosystem](#) appropriation is used in cooperation with the Iowa Economic Development Authority (IEDA) to support a [biosciences innovation ecosystem](#) intended to strengthen Iowa's position in biobased chemicals, digital agriculture, vaccines, and medical devices.

Funding — State General Fund

2019 Iowa Acts, chapter [154](#) (FY 2020 Economic Development Appropriations Act), appropriated \$825,000 from the General Fund, which was the initial appropriation to the Ecosystem. 2021 Iowa Acts, chapter [171](#) (FY 2022 Economic Development Appropriations Act), increased the appropriation to \$2.6 million. 2023 Iowa Acts, chapter [110](#) (FY 2024 Economic Development Appropriations Act), increased the appropriation to \$3.0 million. Any unexpended funds are available for expenditure in the following fiscal year.

Budget Unit Number

6150LD30001

1519883

More Information

Iowa State University: iastate.edu

LSA Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2024



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

University of Iowa (UI) — Biosciences Innovation Ecosystem

Purpose and History

The [University of Iowa \(UI\) — Biosciences Innovation Ecosystem](#) appropriation is used in cooperation with the Iowa Economic Development Authority (IEDA) to support a [biosciences innovation ecosystem](#) intended to strengthen Iowa's position in biobased chemicals, digital agriculture, vaccines, and medical devices.

Funding — State General Fund

In 2019 Iowa Acts, chapter [154](#) (FY 2020 Economic Development Appropriations Act), the General Assembly appropriated \$275,000 from the General Fund, which was the initial appropriation to the Ecosystem. The appropriation was increased to \$874,000 in 2021 Iowa Acts, chapter [171](#) (FY 2022 Economic Development Appropriations Act). In 2023 Iowa Acts, chapter [110](#) (FY 2024 Economic Development Appropriations Act), the appropriation was increased to \$1.0 million. Any unexpended funds are available for expenditure in the following fiscal year.

Budget Unit Number

6150LD50001

1519679

More Information

University of Iowa: uiowa.edu

LSA Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2023



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

UNI — Additive Manufacturing

Purpose and History

The University of Northern Iowa (UNI) — Additive Manufacturing budget unit funding is appropriated from the General Fund to the UNI. The funding is used for expansion of the UNI [Metal Casting Center's](#) additive manufacturing capabilities related to investment castings technology and industry support.

Funding — State General Fund

The appropriation was first made for FY 2020 through the General Fund with the 2019 enactment of [SF 608](#) (FY 2020 Economic Development Appropriations Act). Any unexpended funds appropriated to the UNI from the General Fund for Additive Manufacturing are available for expenditure in the following fiscal year. The UNI is required to make a good faith effort to coordinate support from private entities for the expansion of additive manufacturing.

Budget Unit Number

6150LD60001

1520072

More Information

University of Northern Iowa: uni.edu
LSA Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov

Other Funds Budget Unit Briefs

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

High Quality Jobs Program — Skilled Worker and Job Creation Fund

History and Purpose

The [Iowa Economic Development Authority](#) (IEDA) has two main components for business incentives through the High Quality Jobs Program: tax credits, which are capped at \$170.0 million annually, and cash incentives, which are appropriated by the General Assembly. Within these tax credits and incentives, there are other programs that also have mandatory and discretionary allocation amounts.

Tax Credits

The IEDA tax credit cap was established with the enactment of 2009 Iowa Acts, chapter [135](#) (Tax Credit Limits — Net Operating Loss Carryback Elimination Act). This Act established the annual aggregate tax credit limit for economic development programs. The cap was set at \$185.0 million. If the IEDA exceeds the cap for a given fiscal year, the amount in excess is counted against the next fiscal year.

The cap on the amount that could be awarded was adjusted to \$125.0 million with the enactment of 2010 Iowa Acts, chapter [1138](#) (Taxation — Credits, Expenditures, and Incentives — Estate Taxes Act).

A maximum of \$10.0 million of the overall annual cap was set aside for the Redevelopment Tax Credit Program for Brownfield and Grayfield sites with the enactment of 2011 Iowa Acts, chapter [116](#) (Brownfields and Grayfields Redevelopment Tax Credit Program). Additional allocations were made with the enactment of 2011 Iowa Acts, chapter [130](#) (FY 2012 Economic Development Appropriations Act). The tax credit amount for investments in qualifying businesses and community-based seed capital funds was set at \$2.0 million. The tax credit amount for investments in an innovation fund pursuant to Iowa Code section [15E.52](#) was set at \$8.0 million.

With the enactment of 2013 Iowa Acts, chapter [126](#) (IEDA Programs and Financial Assistance Act), the cap was increased to \$170.0 million.

The IEDA Board is allowed to reallocate amounts less than the sum provided in statute if it determines there is not enough demand. In one fiscal year, the cap may be exceeded by a maximum amount of 20.0% of the authorized annual cap.

Cash Incentives

2012 Iowa Acts, chapter [1136](#) (FY 2013 Economic Development Appropriations Act) appropriated \$15.0 million from the Rebuild Iowa Infrastructure Fund (RIIF) for the High Quality Jobs Program. This is the successor program to the Economic Development Fund Financial Assistance Program (formerly Grow Iowa Values Fund). The appropriation from the Skilled Worker and Job Creation Fund (SWJCF) to the IEDA for the High Quality Jobs Program was first made for FY 2014 in 2013 Iowa Acts, chapter [141](#) (FY 2014 Education Appropriations Act). The appropriation has been continued in the annual Economic

More Information

Iowa Economic Development Authority: iowaeda.com
High Quality Jobs Program: iowaeda.com/grow/high-quality-jobs
Main Street Iowa Program: iowaeda.com/main-street-iowa
LSA Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov

Development Appropriations Act. The IEDA is permitted to allocate \$1.0 million from the SWJCF appropriation to the [Main Street Iowa Program](#). This was first allocated in 2013 Iowa Acts, chapter [126](#) (IEDA Programs and Financial Assistance Act). The allocation has been continued in the Economic Development Appropriations Act each year. High Quality Jobs Program assistance and funding is outlined in Iowa Code section [15.335B](#).

Funding

Beginning with FY 2014, the appropriation for the High Quality Jobs Program cash incentives was moved to the SWJCF with the enactment of 2013 Iowa Acts, chapter [141](#) (FY 2014 Education Appropriations Act). The annual appropriation for the Program from the SWJCF, totaling \$11.7 million, has been continued in the annual Economic Development Appropriations Act.

Related Statutes and Administrative Rules

Iowa Code chapters [15](#) and [15E](#)
Iowa Administrative Code [261—68](#)

Budget Unit Number

2690EA70006

1519859

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Manufacturing 4.0 Program — SWJCF

Purpose and History

The Manufacturing 4.0 Technology Investment Program was created under the Iowa Economic Development Authority (IEDA) in FY 2022 by 2021 Iowa Acts, chapter [177](#) (Taxation and Other Provisions Act). The Program provides grants to assist small and mid-sized companies with the adoption and integration of smart technologies into existing operations.

Funding

The Manufacturing 4.0 Program was originally funded through the federal [American Rescue Plan Act](#) in FY 2022. Since FY 2025, the Program has been funded through a Skilled Worker and Job Creation Fund (SWJCF) appropriation in the annual Economic Development Appropriations Act.

Related Statutes and Administrative Rules

Iowa Code sections [8.75](#) and [15.371](#)

Iowa Administrative Code [261—119](#)

Budget Unit Number

2690F300006

1520202

More Information

Manufacturing 4.0 Program: iowamfg.com

LSA Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



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515.281.3566

Empower Rural Iowa Program

Purpose and History

In 2018, Governor Reynolds created the [Empower Rural Iowa](#) (ERI) initiative through [Executive Order 3](#), organizing three task forces (Investing in Rural Iowa, Growing Rural Iowa, and Connecting Rural Iowa) to study issues affecting Iowa's rural economies and to make recommendations to the Governor and General Assembly. 2019 Iowa Acts, chapter [159](#) (Empower Rural Iowa Act), created incentives for the ERI initiative within the Iowa Economic Development Authority (IEDA) to support Iowa's rural economies. The Center for Rural Revitalization, housed within the IEDA, is responsible for the day-to-day operations of the ERI Program.

Funding

Since funding for the ERI appropriation began in 2021 Iowa Acts, chapter [171](#) (FY 2022 Economic Development Appropriations Act), the Program has received an annual \$700,000 Skilled Worker and Job Creation Fund (SWJCF) appropriation.

Prior to the creation of the ERI appropriation, a \$300,000 appropriation was first made for FY 2020 through the SWJCF with the enactment of 2019 Iowa Acts, chapter [154](#) (FY 2020 Economic Development Appropriations Act), for the [Empower Rural Iowa Rural Innovation Grant Program](#) to support innovative rural projects. A \$100,000 appropriation was first made in the Act from the SWJCF for the [Rural Housing Assessment Grant Program](#) to provide small communities with hard data and housing-related information specific to the community being analyzed.

The 85th General Assembly enacted 2013 Iowa Acts, chapter [141](#) (FY 2014 Education Appropriations Act), section 31, which established the SWJCF in Iowa Code section [8.75](#) as a separate fund in the State treasury. The Fund centralizes funding for job creation, job training, and job learning opportunities. The 85th General Assembly also enacted 2013 Iowa Acts, chapter [142](#) (FY 2014 Infrastructure Appropriations Act), section 30, which established a standing limited appropriation of \$66.0 million in wagering tax receipts from the Rebuild Iowa Infrastructure Fund (RIIF) to the SWJCF (Iowa Code section [8.57\(5\)\(f\)\(1\)\(d\)](#)). The new funding replaced approximately \$16.2 million in General Fund appropriations and \$15.0 million in RIIF appropriations that were being used for some of the programs. Beginning with FY 2019, the standing limited appropriation to the SWJCF is \$63.8 million.

Related Statutes and Administrative Rules

Iowa Code chapter [8B](#)

Iowa Code section [15.354](#) and [15.355](#)

Iowa Administrative Code [261—220.1](#) and [261—221.1](#)

More Information

Empower Rural Iowa: iowaeda.com/center-for-rural-revitalization
Iowa Economic Development Authority: iowaeda.com
LSA Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov

Budget Unit Number

2690F200006

1519681

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



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Des Moines, Iowa 50319

515.281.3566

Butchery Innovation and Revitalization — SWJCF

Purpose and History

2021 Iowa Acts, chapter [175](#) (Butchery Innovation and Revitalization Program Act), created the Butchery Innovation and Revitalization Fund and Program within the [Iowa Economic Development Authority](#) (IEDA). The Program awards financial assistance to eligible meat processing businesses, licensed custom lockers, and mobile slaughter units. Businesses must be located in the State, not have been the subject of regulatory enforcement within the last five years, employ individuals legally authorized to work in the State, currently not be in bankruptcy, and employ fewer than 75 individuals.

The Act also created an Artisanal Butchery Program Task Force within the [Iowa Department of Agriculture and Land Stewardship](#) (IDALS) for the purpose of exploring the feasibility of establishing an artisanal butchery program at a community college or at an institution governed by the [Iowa Board of Regents](#).

2024 Iowa Acts, [Senate File 2421](#) (FY 2025 Agriculture and Natural Resources Appropriations Act) transferred the Program to the IDALS.

Funding

The Butchery Innovation and Revitalization Program was first funded with a General Fund appropriation of \$750,000 in FY 2022. In FY 2023 and FY 2024, the Program was funded with a General Fund appropriation of \$633,325 (63.0%) and a Skilled Worker and Job Creation Fund (SWJCF) appropriation of \$366,675 (37.0%). Beginning in FY 2025, the Program was funded with a General Fund appropriation to the IDALS in the annual Agriculture and Natural Resources Appropriations Act.

Related Statutes and Administrative Rules

Iowa Code section [15E.370](#)

Budget Unit Number

2690F270006

1520080

More Information

Iowa Economic Development Authority: iowaeda.com
Butchery Innovation and Revitalization Program: iowaeda.com/grow/butchery-innovation-revitalization
LSA Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Field Offices — Special Contingency Fund

History and Purpose

The first employment offices in Iowa history date back to the 1920s, when Iowa entered into a cooperative agreement with the U.S. Department of Labor to provide employment services at the Polk County Courthouse, the city hall in Sioux City, and the Farm Bureau office in Creston. By 1934, employment services expanded to 10 district offices throughout Iowa, and in the 1970s there were an estimated 70 regular and satellite field offices. This number of offices continued to operate through the 1990s and early 2000s. Funding for the offices mainly came from the federal government through various programs that were established and evolved over the years. Eventually, federal funds for administrative support began to decline, and State funding began to play a larger role in support of the field offices.

An Administrative Contribution Surcharge was established with the enactment of 1987 Iowa Acts, chapter [222](#) (Unemployment Compensation Contribution Array System Act). The Surcharge applied to all employers other than a governmental entity or a nonprofit organization and was equal to 0.1% of federal unemployment insurance taxable wages, or one penny for every \$10 paid to a worker. The Surcharge averaged \$7 per employee per year. This Surcharge was then placed in the Administrative Contribution Surcharge Fund, which the General Assembly appropriated for personnel and nonpersonnel costs associated with running the rural and satellite job service offices in population centers of fewer than 20,000 people. The Surcharge and Fund were repealed as a result of the enactment of 2003 Iowa Acts, 1st Ex, chapter [1](#) (Taxation, Economic Growth and Development, and Other Changes Act), and the ruling of the Supreme Court in [Rants v. Vilsack](#).

After the repeal of the Surcharge, General Fund appropriations began in FY 2005 with the creation of three standing limited appropriations in Iowa Code section [96.7A](#) in 2004 Iowa Acts, 1st Ex, chapter [1002](#) (Workforce and Economic Development Appropriations and Related Changes Act). The standing appropriation was repealed by 2006 Iowa Acts, chapter [1176](#) (FY 2007 Economic Development Appropriations Act), and an appropriation is now included annually in the Economic Development Appropriations Act.

Operations

Iowa Workforce Development (IWD) currently operates 15 regional one-stop centers and 3 satellite field offices. The purpose of workforce development centers is to provide a one-stop career center within each region of the State to deliver an integrated network of information resources and workforce development services to job seekers, businesses, employees, students, schools, colleges, and the public at large. The following services are provided as core services in each workforce development center in the State:

- Individual career and employment consulting.
- Employment readiness training.
- Occupational skill development.
- Basic skills development.

More Information

IowaWORKS Integrated Workforce Delivery: workforce.iowa.gov/jobs/iowaworks
LSA Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov

- Individual income and support services.
- Business employment consulting.
- Employment networking and placement.
- Labor market information services.
- Special assistance with plant closings and layoffs.
- Community workforce development consulting.

Funding — State General Fund

The General Fund appropriation is included annually in the Economic Development Appropriations Act. This appropriation is transferred to the Field Office Operating Fund. Total funding for the field office system fluctuates from year to year depending on certain economic conditions and the availability of federal funding from different programs. The General Fund expenditures represent approximately 20.0% to 40.0% of the total operating costs of the field offices. These expenditures also include other State funds described below.

Funding — Other State Funds

The General Assembly also appropriates other funds to field offices in the annual Economic Development Appropriations Act. An appropriation from the Special Employment Contingency Fund (also known as the Penalty and Interest Fund, or P & I Fund) has occurred each year since FY 2010. The interest earned on the Unemployment Insurance (UI) Reserve Fund was appropriated from FY 2007 to FY 2025. The UI Reserve Fund was repealed in 2024 Iowa Acts, [Senate File 2411](#) (Work-Based Learning Act).

Funding — Federal Funds

The field offices are also funded through a variety of federal programs, some with broad eligibility requirements and some with very specific purposes and consumers to serve. These programs include:

- [Wagner-Peyser Act](#): Provides employment opportunities for any citizen over age 15. Funding can be used for staff and facility support and labor market information data collection. This source represents approximately 10.0% to 18.0% of the total operating costs of the field offices.
- [Unemployment Insurance Allocations](#): Provides limited support for offices after major program operations are expended. This funding source represents approximately 10.0% to 25.0% of the total operating costs of the field offices, recently being closer to 25.0%.
- [PROMISE JOBS](#): Provides training and job placement assistance to families in the Family Investment Program (FIP), Iowa's cash assistance program under the federal Temporary Assistance for Needy Families (TANF) Program. Funding is transferred from the Iowa Department of Health and Human Services to IWD and is then split between IWD and subcontractors that provide Workforce Investment Act (WIA) services in those regions. For IWD, this represents approximately 20.0% of the total operating costs of the field offices.
- [Disabled Veterans Outreach Program](#): Provides funds to support dedicated staff positions to develop and provide employment and job training opportunities for disabled and other qualified veterans. Also included is the Local Veteran Employment Representative. This funding source represents approximately 4.0% of the total operating costs of the field offices.
- [Reemployment Eligibility Assessment](#): Requires individuals to receive reemployment services through local offices in order to maintain their unemployment benefits. Services include skills assessment, education regarding the services provided at one-stop offices, and preparation for employment. This represents approximately 3.0% to 6.0% of the total operating costs.
- [Trade Assistance Act Training](#): Assists workers who have lost their jobs as a result of foreign trade. This represents approximately 1.0% to 3.0% of the total operating costs of the field offices.
- Other Federal Programs: Other federal programs for targeted consumers represent less than 3.0% of total operating costs.
- [Reed Act](#): One-time funding source last received in 2002. Funding in 2002 was used to partially fill the UI Reserve Fund and support the local offices.

Related Statutes and Administrative Rules

Iowa Code chapter [84A](#)

Iowa Administrative Code [877](#)

Budget Unit Number

3090Q160052

1519822

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Field Offices — Unemployment Insurance Reserve Interest

History and Purpose

The first employment offices in Iowa history date back to the 1920s, when Iowa entered into a cooperative agreement with the U.S. Department of Labor to provide employment services at the Polk County Courthouse, the city hall in Sioux City, and the Farm Bureau office in Creston. By 1934, employment services expanded to 10 district offices throughout Iowa, and in the 1970s there were an estimated 70 regular and satellite field offices. This number of offices continued to operate through the 1990s and early 2000s. Funding for the offices mainly came from the federal government through various programs that were established and evolved over the years. Eventually, federal funds for administrative support began to decline, and State funding began to play a larger role in support of the field offices.

An Administrative Contribution Surcharge was established with the enactment of 1987 Iowa Acts, chapter [222](#) (Unemployment Compensation Contribution Array System Act). The Surcharge applied to all employers other than a governmental entity or a nonprofit organization and was equal to 0.1% of federal unemployment insurance taxable wages, or one penny for every \$10 paid to a worker. The Surcharge averaged \$7 per employee per year. This Surcharge was then placed in the Administrative Contribution Surcharge Fund, which the General Assembly appropriated for personnel and nonpersonnel costs associated with running the rural and satellite job service offices in population centers of fewer than 20,000 people. The Surcharge and Fund were repealed as a result of the enactment of 2003 Iowa Acts, 1st Ex, chapter [1](#) (Taxation, Economic Growth and Development, and Other Changes Act), and the ruling of the Supreme Court in [Rants v. Vilsack](#).

After the repeal of the Surcharge, General Fund appropriations began in FY 2005 with the creation of three standing limited appropriations in Iowa Code section [96.7A](#) in 2004 Iowa Acts, 1st Ex, chapter [1002](#) (Workforce and Economic Development Appropriations and Related Changes Act). The standing appropriation was repealed by 2006 Iowa Acts, chapter [1176](#) (FY 2007 Economic Development Appropriations Act), and an appropriation is now included annually in the Economic Development Appropriations Act.

Operations

Iowa Workforce Development (IWD) currently operates 15 regional one-stop centers and 3 satellite field offices. The purpose of workforce development centers is to provide a one-stop career center within each region of the State to deliver an integrated network of information resources and workforce development services to job seekers, businesses, employees, students, schools, colleges, and the public at large. The following services are provided as core services in each workforce development center in the State:

- Individual career and employment consulting.
- Employment readiness training.
- Occupational skill development.
- Basic skills development.

More Information

IowaWORKS Integrated Workforce Delivery: workforce.iowa.gov/jobs/iowaworks
LSA Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov

- Individual income and support services.
- Business employment consulting.
- Employment networking and placement.
- Labor market information services.
- Special assistance with plant closings and layoffs.
- Community workforce development consulting.

Funding — State General Fund

The General Fund appropriation is included annually in the Economic Development Appropriations Act. This appropriation is transferred to the Field Office Operating Fund. Total funding for the field office system fluctuates from year to year depending on certain economic conditions and the availability of federal funding from different programs. The General Fund expenditures represent approximately 20.0% to 40.0% of the total operating costs of the field offices. These expenditures also include other State funds described below.

Funding — Other State Funds

The General Assembly also appropriates other funds to field offices in the annual Economic Development Appropriations Act. An appropriation from the Special Employment Contingency Fund (also known as the Penalty and Interest Fund, or P & I Fund) has occurred each year since FY 2010. The interest earned on the Unemployment Insurance (UI) Reserve Fund was appropriated from FY 2007 to FY 2025. The UI Reserve Fund was repealed in 2024 Iowa Acts, [Senate File 2411](#) (Work-Based Learning Act).

Funding — Federal Funds

The field offices are also funded through a variety of federal programs, some with broad eligibility requirements and some with very specific purposes and consumers to serve. These programs include:

- [Wagner-Peyser Act](#): Provides employment opportunities for any citizen over age 15. Funding can be used for staff and facility support and labor market information data collection. This source represents approximately 10.0% to 18.0% of the total operating costs of the field offices.
- [Unemployment Insurance Allocations](#): Provides limited support for offices after major program operations are expended. This funding source represents approximately 10.0% to 25.0% of the total operating costs of the field offices, recently being closer to 25.0%.
- [PROMISE JOBS](#): Provides training and job placement assistance to families in the Family Investment Program (FIP), Iowa's cash assistance program under the federal Temporary Assistance for Needy Families (TANF) Program. Funding is transferred from the Iowa Department of Health and Human Services to IWD and is then split between IWD and subcontractors that provide Workforce Investment Act (WIA) services in those regions. For IWD, this represents approximately 20.0% of the total operating costs of the field offices.
- [Disabled Veterans Outreach Program](#): Provides funds to support dedicated staff positions to develop and provide employment and job training opportunities for disabled and other qualified veterans. Also included is the Local Veteran Employment Representative. This funding source represents approximately 4.0% of the total operating costs of the field offices.
- [Reemployment Eligibility Assessment](#): Requires individuals to receive reemployment services through local offices in order to maintain their unemployment benefits. Services include skills assessment, education regarding the services provided at one-stop offices, and preparation for employment. This represents approximately 3.0% to 6.0% of the total operating costs.
- [Trade Assistance Act Training](#): Assists workers who have lost their jobs as a result of foreign trade. This represents approximately 1.0% to 3.0% of the total operating costs of the field offices.
- Other Federal Programs: Other federal programs for targeted consumers represent less than 3.0% of total operating costs.
- [Reed Act](#): One-time funding source last received in 2002. Funding in 2002 was used to partially fill the UI Reserve Fund and support the local offices.

Related Statutes and Administrative Rules

Iowa Code chapter [84A](#)

Iowa Administrative Code [877](#)

Budget Unit Number

3090Q030692

1519823

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

A Mid-Iowa Organizing Strategy (AMOS) — Skilled Worker and Job Creation Fund

History and Purpose

The Skilled Worker and Job Creation Fund (SWJCF) appropriation to Iowa Workforce Development (IWD) began in FY 2014 and funds training programs for unemployed and underemployed central Iowans who need skills to advance to higher-paying jobs with full benefits. As a condition of receiving funding, an entity must testify regarding the expenditure of the moneys upon the request of the Joint Appropriations Subcommittee on Economic Development. This job training program, Project IOWA (Iowa Opportunities for Workforce Advancement), is intended to be coordinated by an organization like A Mid-Iowa Organizing Strategy (AMOS), a nonprofit community organization.

Project IOWA is a workforce development initiative that seeks to move chronically underemployed and impoverished central Iowa residents through intensive skills training to a career-track, living-wage job with benefits. The cornerstone of this approach is combining relevant technical training (developed and taught by industry leaders) and employment skills training through classes taught concurrently.

Funding

The Program has received an annual \$100,000 SWJCF appropriation in the Economic Development Appropriation Act since FY 2014. The funding does not revert until the close of the following fiscal year.

In addition to the SWJCF appropriation, Project IOWA operates with various levels of support from private contributions and other miscellaneous sources of income.

Related Statutes and Administrative Rules

Iowa Code chapter [84A](#)

Iowa Code section [8.75](#)

Budget Unit Number

3090Q170006

1519708

More Information

Iowa Workforce Development: workforce.iowa.gov

Project IOWA: projectiowa.org

A Mid-Iowa Organizing Strategy (AMOS): amosiowa.org

LSA Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2024



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Future Ready Iowa Coordinator — SWJCF

Purpose and History

The Future Ready Iowa Coordinator appropriation to the Iowa Department of Workforce Development (IWD) is used to cover the staffing costs of coordinating Future Ready Iowa efforts. The goal of Future Ready Iowa is for 70.0% of Iowa's workforce to have education or training beyond high school by 2025.

Funding

The Future Ready Iowa Coordinator appropriation from the General Fund was created in 2018 Iowa Acts, chapter [1169](#) (FY 2019 Economic Development Appropriations Act). Beginning in FY 2020, the source of the appropriation was moved to the Skilled Worker and Job Creation Fund (SWJCF) in 2019 Iowa Acts, chapter [154](#) (FY 2020 Economic Development Appropriations Act). The last time that the appropriation received funding was for FY 2024.

Budget Unit Number

3090Q310006

1520073

More Information

Future Ready Iowa: futurereadyiowa.gov

Iowa Department of Workforce Development: workforce.iowa.gov

LSA Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Adult Education and Literacy for the Workforce — Skilled Worker and Job Creation Fund

Purpose and History

The Adult Education and Literacy for the Workforce appropriation provides funding for adult education and literacy programs at Iowa community colleges. The programs include adult basic education, adult education leading to a high school equivalency diploma, English as a second language instruction, and workplace and family literacy instruction.

The appropriation was transferred to the Iowa Department of Workforce Development (IWD) from the Department of Education in 2023 Iowa Acts, chapter [19](#) (State Government Alignment Act).

Funding — Skilled Worker and Job Creation Fund

The Adult Education and Literacy for the Workforce appropriation was funded for the first time in FY 2014 and has received an annual appropriation of \$5.5 million from the Skilled Worker and Job Creation Fund (SWJCF). The appropriation is allocated as follows:

- \$3.9 million to community colleges using the formula for the annual General Aid appropriation in Iowa Code section [260C.18C](#).
- No more than \$150,000 to the IWD for the implementation of adult education and literacy programs.
- No more than \$1.3 million as grants to community colleges for adult basic education programs for students requiring instruction in English as a second language.
- \$210,000 to the Department of Health and Human Services to administer a program to provide supplemental support for international refugees to improve learning, English literacy, life skills, cultural competencies, and integration in a county with a population over 350,000.

Funding — State General Fund

Since FY 2020, there has also been an annual General Fund appropriation of \$500,000 for Adult Education and Literacy Programs for grants to community colleges for the purpose of adult basic education programs for students requiring instruction in English as a second language.

Related Statutes and Administrative Rules

Iowa Code sections [84A.19](#) and [260C.50](#)

Iowa Administrative Code [877—32](#) and [281—32](#)

Budget Unit Number

3090QB10006

1520119

More Information

Iowa Department of Workforce Development: workforce.iowa.gov
LSA Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Science, Technology, Engineering, and Mathematics (STEM) — Skilled Worker and Job Creation Fund (SWJCF)

Purpose and History

The purpose of the Science, Technology, Engineering, and Mathematics (STEM) appropriation is to provide students studying in STEM fields with internships that lead to a permanent position with Iowa employers, as provided in Iowa Code section [15.411\(3\)\(c\)](#). For every two dollars of wages earned by the student, the employer may receive an amount of one dollar for every dollar paid by the employer to the intern, not to exceed \$5,000 per internship.

The program was established during the 2014 Legislative Session in 2014 Iowa Acts, chapter [1132](#) (FY 2015 Economic Development Appropriations Act).

The appropriated funds remaining unencumbered or unobligated at the end of a fiscal year are not to revert and are to remain available for expenditure for STEM internship purposes in subsequent fiscal years.

Funding

A General Fund STEM internship appropriation of \$1.0 million was first made during the 2014 Legislative Session in [HF 2460](#). Beginning with the enactment of 2016 Iowa Acts, chapter [1135](#) (FY 2017 Economic Development Appropriations Act), the appropriation was provided from the Skilled Worker and Job Creation Fund (SWJCF). 2022 Iowa Acts, chapter [1148](#) (FY 2023 Economic Development Appropriations Act), decreased the SWJCF appropriation to \$633,000. 2023 Iowa Acts, [SF 559](#) (FY 2024 Economic Development Appropriations Act), transferred the appropriation from the Iowa Economic Development Authority to the Iowa Department of Workforce Development.

Related Statutes and Administrative Rules

Iowa Code section [15.411\(3\)](#)

Iowa Administrative Code [877—30](#)

Budget Unit Number

3090QB20006

1520152

More Information

Iowa Department of Workforce Development: workforce.iowa.gov
LSA Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Work-Based Learning Intermediary Network — Skilled Worker and Job Creation Fund

Purpose and History

The [Work-Based Learning Intermediary Network](#) appropriation was awarded by the Iowa Department of Workforce Development (IWD) to 15 regional intermediary networks. The networks served school districts within each region by facilitating cooperation and collaboration between businesses and entities within the State education system and offering work-based learning activities to students and teachers. The regional networks helped students connect with the higher education system, businesses, and communities through relevant, work-based learning activities across 16 career clusters.

The Work-Based Learning Intermediary Network was created in FY 2014 under the Department of Education. It was transferred to the IWD in 2023 Iowa Acts, chapter [19](#) (State Government Alignment Act). The Network was repealed in 2024 Iowa Acts, [Senate File 2411](#) (Work-Based Learning Act).

Funding

The Work-Based Learning Intermediary Network appropriation was funded for the first time in FY 2014 and has received an annual appropriation of \$1.5 million from the Skilled Worker and Job Creation Fund. The Network was last funded in FY 2024.

At a funding level of \$1.5 million or below, the appropriation was allocated to the 15 regional networks on a competitive basis based on annual learning plans submitted to the IWD. If the appropriation level exceeded \$1.5 million, the statute required that each regional network receive \$100,000, and the remaining funding was to be allocated to the networks using the formula established in Iowa Code section [260C.18C](#) for the annual General Aid appropriation to the community colleges.

Each regional network was required to match at least 25.0% of the State allocation through private donations, in-kind contributions, or other public moneys.

Related Statutes and Administrative Rules

Iowa Code chapter [84A](#)

Iowa Administrative Code [281—21](#)

Budget Unit Number

3090QA80006

1520120

More Information

Iowa Department of Workforce Development: workforce.iowa.gov
LSA Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

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Regents Innovation Fund

Purpose and History

The appropriation from the Skilled Worker and Job Creation Fund (SWJCF) to the State Board of Regents (Regents) for the Regents Innovation Fund is used for capacity-building infrastructure in areas related to technology commercialization; marketing and business development efforts related to technology commercialization, entrepreneurship, and business growth; and infrastructure projects and programs needed to assist in implementation of activities under Iowa Code chapter [262B](#) (Commercialization of Research).

The Regents institutions are required to provide a one-to-one match of additional moneys for the activities funded with the appropriation.

From FY 2009 to FY 2012, the Regents Innovation Fund received an annual allocation from the Economic Development Fund. In FY 2013, the Regents Innovation Fund received an appropriation from the Rebuild Iowa Infrastructure Fund (RIIF) for the first time in 2013 Iowa Acts, chapter [141](#) (FY 2013 Education Appropriations Act). Since FY 2013, the Regents Innovation Fund has received an annual SWJCF appropriation in the Economic Development Appropriations Act.

Funding — Skilled Worker and Job Creation Fund

An annual appropriation of \$3.0 million is provided from the SWJCF and is allocated to the three Regents institutions as follows:

- Iowa State University, 35.0%: \$1.1 million
- University of Iowa, 35.0%: \$1.1 million
- University of Northern Iowa, 30.0%: \$900,000

The Board of Regents is required to submit an annual economic development and technology transfer report by January 15 to the Governor, the General Assembly, and the Legislative Services Agency regarding the use of the appropriation to the Regents.

Other Sources of Revenue

In addition, the programs supported by the Regents Innovation Fund operate with various levels of support from federal funds and other miscellaneous sources of income.

Related Statutes and Administrative Rules

Iowa Code chapter [262B](#)

Iowa Code section [8.75](#)

More Information

Iowa State University: iastate.edu

University of Iowa: uiowa.edu

University of Northern Iowa: uni.edu

LSA Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov

Budget Unit Number

6150L670006

1519952

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Iowa State University — Economic Development — Skilled Worker and Job Creation Fund

Purpose and History

The Skilled Worker and Job Creation Fund (SWJCF) Economic Development appropriation to Iowa State University (ISU) began with the enactment of 2014 Iowa Acts, chapter [141](#) (FY 2014 Education Appropriations Act). The appropriation is used to support the following ongoing economic development efforts:

Research Park. The ISU Research Park was created in 1987 to provide space and resources to technology-based firms and research organizations. The Research Park currently offers assistance and accessibility to many university and area connections including facilities, expertise, technology, financing, and recruiting. The Research Park includes multiple incubators that provide wet lab and office space and business development services to startup companies.

Center for Industrial Research and Service (CIRAS). Established in 1987, the CIRAS works with companies to improve profitability by fashioning solutions specific to their individual needs. The CIRAS provides services, trainings, and research related to growth, leadership, productivity, technology, and workforce issues.

Small Business Development Centers (SBDCs). Established in 1981, the SBDCs counsel and train persons in managing, financing, and operating small businesses; conduct market research; and provide comprehensive information services and access to experts in a variety of fields. The Lead SBDC Center at ISU subcontracts with other universities, community colleges, and other institutions to provide a network of 15 regional assistance centers throughout Iowa.

The University is required to focus expenditures on projects that will provide economic stimulus in Iowa and emphasize providing services to Iowa-based companies.

Funding

The ISU Economic Development appropriation received an annual General Fund appropriation to support general operations from FY 2003 to FY 2013. Beginning in FY 2014, the appropriation was transferred to the SWJCF. Additionally, ISU received an annual General Fund appropriation of approximately \$100,000 in the Economic Development Appropriations Act for the SBDCs from FY 2015 to FY 2017.

More Information

Iowa State University: iastate.edu

Office of the Vice President for Research and Economic Development: research.iastate.edu

ISU College of Business: ivybusiness.iastate.edu

Research Park: isupark.org/the-park

Center for Industrial Research and Service: ciras.iastate.edu

Small Business Development Centers: iowasbdc.org

LSA Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov

Other Sources of Revenue

The ISU Economic Development appropriation operates with various levels of support from federal funds and other miscellaneous sources of income. Approximately 30.0% of the SWJCF appropriation is required to be used for the SBDCs.

Related Statutes and Administrative Rules

Iowa Code chapter [266](#)

Budget Unit Number

6150L430006

1519884

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

University of Iowa — Economic Development — Skilled Worker and Job Creation Fund

Purpose and History

The Skilled Worker and Job Creation Fund (SWJCF) appropriation to the University of Iowa (UI) began in FY 2014 and is intended to support ongoing economic development efforts.

The UI Economic Development appropriation funds three programs. The first two programs are part of the UI Iowa Centers for Enterprise, and the third program is part of the College of Pharmacy.

- **UI Research Park (formerly Oakdale Research Park):** Established in 1989, the Research Park leases building sites and space to growing technology companies that require sustained research relationships with the University. Corporations located within the Park receive access to the research resources of UI, including a business incubator, research facilities and faculty scientists, and physicians and engineers.
- **Technology Innovation Center:** The Center provides office space and a nurturing business environment to new technology-based ventures that do not require wet laboratories. Corporate tenants can access the amenities and services available at the BioVentures Center, plus additional amenities located within or near the Center. Support services include high-speed Internet, UI library access, basic administrative infrastructure, capital acquisition and business development resources, and conference/meeting rooms.
- **UI Pharmaceuticals (formerly the Center for Advanced Drug Development):** The UI Pharmaceuticals Program provides contract pharmaceutical services, including preformulation studies, formulation development, clinical supply manufacturing, small-scale commercial manufacturing, analytical method development and validation, routine quality control analysis, stability studies, and active pharmaceutical ingredient and excipient release testing to clients from around the world.

The University is required to focus expenditures on projects that will provide economic stimulus in Iowa and emphasize providing services to Iowa-based companies.

Funding — State General Fund

The UI Economic Development Programs received an annual General Fund appropriation to support general operations until FY 2014.

More Information

Skilled Worker and Job Creation Fund: www.legis.iowa.gov/docs/code/8.75.pdf

University of Iowa: www.uiowa.edu

LSA Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov

Other Sources of Revenue

Beginning with FY 2014, the appropriation was moved to the SWJCF. In addition, these programs operate with various levels of support from sales and services, interest, and other miscellaneous sources of income.

Related Statutes and Administrative Rules

Iowa Code chapter [263](#)

Budget Unit Number

6150L060006

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BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

University of Iowa — Entrepreneur and Economic Growth — Skilled Worker and Job Creation Fund

Purpose and History

The Skilled Worker and Job Creation Fund (SWJCF) appropriation to the University of Iowa to support the Economic Growth Initiative began with the enactment of 2014 Iowa Acts, chapter [141](#) (FY 2014 Education Appropriations Act). The appropriation is used to expand public/private partnerships and programming through the Pappajohn Entrepreneurial Center.

Funding

The Economic Growth Initiative was first funded in FY 2014 from the SWJCF in the Education Appropriations Act. Beginning in FY 2015, the annual SWJCF appropriation for the Initiative has been made in the Economic Development Appropriations Act.

Other Sources of Revenue

In addition to State appropriations, the Economic Growth Initiative operates with various levels of support from sales and services, interest, and other miscellaneous sources of income.

Related Statutes and Administrative Rules

Iowa Code chapter [263](#)

Iowa Code section [8.75](#)

Budget Unit Number

6150L200006

1520024

More Information

University of Iowa: uiowa.edu

Pappajohn Entrepreneurial Center: iowajpec.org

LSA Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov

BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

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515.281.3566

University of Northern Iowa — Economic Development — Skilled Worker and Job Creation Fund

Purpose and History

The Skilled Worker and Job Creation Fund (SWJCF) appropriation to the University of Northern Iowa (UNI) began in FY 2014 and is for ongoing economic development efforts related to the Metal Casting Center, the Institute for Decision Making, the MyEntreNet online entrepreneur resource (now called Iowa SourceLink), Advance Iowa, and the UNI Family Business Center. These programs are part of UNI's Business and Community Services Division. The purpose of the SWJCF appropriation is to support Iowa businesses and communities, with an emphasis on entrepreneurs and small businesses.

Metal Casting Center (MCC): The MCC now includes the Foundry 4.0 Center and provides foundry research, applied technology, and technical business assistance directly to the foundry industry. The MCC links UNI research and resources to private sector applications. The MCC has 3D printing facilities and technical resources in additive manufacturing. Foundry 4.0 facilities on the UNI campus and at TechWorks in Waterloo lead innovations for the foundry industry in 3D printing, sensors, Internet of Things (IoT), and investment casting technologies.

Institute for Decision Making (IDM): Established in 1987, the IDM guides organizations and community-based groups in making decisions and taking organized action toward economic and community development results. The IDM serves and advises economic development corporations, chambers of commerce, convention and visitor bureaus, community planning organizations, regional workforce groups, regional entrepreneur programs, and other similar groups. Priorities for IDM programming include guiding regional and statewide workforce initiatives and supporting economic developers with statewide Manufacturing 4.0 initiatives.

MyEntreNet Program/Iowa SourceLink: MyEntreNet is an entrepreneurship development system consisting of an online social network and free web resources, coupled with collaboratively delivered services for entrepreneurs in Iowa. In 2009, MyEntreNet became a statewide interactive community offering live webinars, peer learning, and other business services. The MyEntreNet team partners with the Iowa Economic Development Authority to offer online resources via [Iowa SourceLink](#). A component of the MyEntreNet Program and Iowa SourceLink is the Business Concierge service, designed to provide secondary research and on-demand business information to answer clients' business questions via email or online chat and over the phone. Another service of Iowa SourceLink is the Business License Information Center, which provides small businesses with licensing information and support in conjunction with the Secretary of State.

More Information

University of Northern Iowa: www.uni.edu

Business and Community Services: www.bcs.uni.edu

Metal Casting Center (MCC): www.mcc.uni.edu

Institute for Decision Making (IDM): www.bcs.uni.edu/idm

Advance Iowa: cbgi.uni.edu/advance-iowa

UNI Family Business Center: unifamilybusinesscenter.com

LSA Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov

Advance Iowa: UNI's former Center for Business Growth and Innovation was integrated under the umbrella of Advance Iowa in 2021. These centers serve entrepreneurs and small- and medium-sized business owners throughout the State. The primary goals are business transition and employee ownership. This includes work to support employee stock ownership plans (ESOPs) in Iowa and other forms of employee ownership, with a focus on rural regions of Iowa. Advance Iowa also has a number of peer working groups across the State and assists small businesses with strategic direction.

Family Business Center (FBC): In 2021, The Family Business Center was formally recognized by the Iowa Board of Regents as a center. Family business programming was delivered for three years to determine the level of need and interest across Iowa. The FBC focuses on issues for family businesses, including governance, communication, and transition. Programming includes a breakfast series for family businesses, an annual conference, peer groups, platforms for direct family-to-family interaction and other support.

Funding

The UNI Economic Development Programs received an annual General Fund appropriation to support general operations until FY 2014. Beginning with FY 2014, the appropriation was moved to the SWJCF. These programs operate with various levels of support from other funds. UNI economic development programs are required to focus expenditures on projects that will provide economic stimulus in Iowa and emphasize providing services to Iowa-based companies. All programs pursue grants and contracts, foundation support, federal funds, fees for services, and other sources of revenue.

Related Statutes and Administrative Rules

Iowa Code chapter [268](#)

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