

## Sports Wagering Receipts Fund

	Actual FY 2025	Estimated FY 2026	Leg Action FY 2027
<b>Revenues and Resources</b>			
Balance Forward	\$ 28,903,431	\$ 44,914,623	\$ 26,773,351
Sports Wagering Taxes	16,215,305	19,108,728	19,108,728
Interest	1,545,887	1,000,000	1,000,000
<b>Total Resources</b>	<b>\$ 46,664,623</b>	<b>\$ 65,023,351</b>	<b>\$ 46,882,079</b>
<b>Appropriations</b>			
<b>Economic Development Authority</b>			
Length of Service Award Program Grant Fund	\$ 0	\$ 1,500,000	<b>\$ 1,500,000</b>
Iowa Film Production Incentive Fund	0	4,000,000	0
Iowa Major Events and Tourism Fund	0	4,000,000	0
<b>Department of Education</b>			
Education Support Personnel Supplement	0	14,000,000	0
Division of Special Education	0	5,000,000	0
<b>Health and Human Services</b>			
Gambling Treatment Program	1,750,000	1,750,000	1,750,000
Double-up Food Bucks	0	0	1,000,000
<b>Public Safety</b>			
DPS Equipment Fund	0	8,000,000	<b>8,000,000</b>
<b>Regents</b>			
Pediatric Cancer Research	0	0	3,000,000
Net Appropriations	<b>\$ 1,750,000</b>	<b>\$ 38,250,000</b>	<b>\$ 12,250,000</b>
Reversions	-	-	
<b>Ending Balance</b>	<b>\$ 44,914,623</b>	<b>\$ 26,773,351</b>	<b>\$ 34,632,079</b>

\* Estimated FY 2026 sports wagering taxes and interest collected in the Sports Wagering Receipts Fund is an estimate only and is adjusted accordingly based on the current total deposited in the Fund through March 2026. These same estimates are used for FY 2027 for illustrative purposes only.

**Standing appropriations in bold.**