

Special Report on Funds
Per R.S. 39:16.11(B)

Fund Code	Fund Name	Department / Agency	Statute Citation	FY25 EOB as of 12/01/2024	Expenditures
54N	Transportation Trust Fund-Federal	Shared (Various)	Art 7 Sec 27	\$185,048,804	The trust fund is to be used exclusively for highway construction and maintenance, the highway priority program, statewide flood control, ports and airports priority programs, transit, the Parish Transportation Fund and debt service for any bonds or other obligations payable from the trust fund as authorized by the amendment.
54P	Transportation Trust Fund-Regular	Shared (Various)	Art 7 Sec 27	\$485,999,185	The trust fund is to be used exclusively for highway construction and maintenance, the highway priority program, statewide flood control, ports and airports priority programs, transit, the Parish Transportation Fund and debt service for any bonds or other obligations payable from the trust fund as authorized by the amendment.
A02	Structural Pest Control Commission Fund	Agriculture and Forestry	RS 3:3375	\$1,552,031	Monies in the fund are to be used solely for the programs and purposes of the commission and only in amounts appropriated by the legislature. From monies appropriated to the commission each year, \$30,000 shall be allocated to the LSU Experiment Station for research. Funds for the Structural Pest Control Commission.
A07	LA Agricultural Finance Authority Fund	Shared (Various)	RS 3:277	\$17,001,326	These proceeds shall be expended, utilizing any or all powers granted to the Louisiana Agricultural Finance Authority, including the funding or securing of revenue bonds, exclusively for meeting the needs of the Boll Weevil Eradication program and other agricultural, agronomic, horticultural, silvicultural or aquacultural, industrial, or economic development programs. The fund is primarily used to pay debt service for the Department of Agriculture and Forestry and is also used for other various expenditures of the Department.
A09	Pesticide Fund	Agriculture and Forestry	RS 3:3201-3280	\$6,443,316	(1) To provide for the programs and activities provided for in Parts I through VI and VIII of this Chapter and the expenses of the office of agricultural and environmental sciences, as determined by the commissioner. (2) To construct, renovate, maintain, and equip a building on the LSU BR campus to provide administrative offices and analytical laboratories to be used in connection with the programs provided for in Parts I through VI and VIII of this Chapter. (3) To build, equip, and maintain a building to house the offices of the department. (4) The department, or the La Ag. Finance Authority on behalf of the department, may fund the anticipated funds appropriated from the Pesticide Fund into revenue bonds for the purpose of renovating or constructing a building on the LSU BR to provide administrative offices and analytical laboratories to be used in connection with the programs established in Parts I through VI of this Chapter and for the purpose of acquiring, constructing, renovating, and equipping buildings and related facilities for use by the department in connection with promoting and assisting agriculture and forestry in this state. The dept. may pledge those funds to secure the repayment of revenue bonds or to secure a lease or purchase agreement entered into in connection with the issuance of revenue bonds for those purposes. (5) If the revenues in the Pesticide Fund are pledged to secure the repayment of revenue bonds, or are pledged to secure a lease or purchase agreement entered into in connection with the issuance of revenue bonds, the fees which provide the funds shall not be reduced below those levels existent at the time of the pledge until the bonds have been repaid. (6) Monies received from the registration of pharmaceuticals administered to livestock may be used to provide for the expenses of the office of animal health and food safety.
A11	Forest Protection Fund	Agriculture and Forestry	RS 3:4321	\$1,087,224	Acquire and maintain equipment to be used to protect forest lands from fire and other disasters.
A13	Agricultural Commodity Commission Self-Insurance Fund	Agriculture and Forestry - Pass Through Funds	RS 3:3412	\$266,001	This fund was established by Act 1068 of 1986 so that the Department of Agriculture may operate a program of self insurance for warehousemen and grain dealers.
A14	Forestry Productivity Fund	Shared (Various)	RS 3:4411(B)	\$4,350,000	(1) Used solely for the implementation of the forestry productivity program, including the amount representing the state's involvement in cooperative agreements between landowners and the department for the implementation of approved practices for the reforestation of forest lands in this state, (2) no more than 25% of the monies in the fund shall be used for grants as provided in R.S. 3:4416, and (3) no more than 10% of the monies available annually used to administer and provide technical assistance for the program.
A15	Petroleum Products Fund	Agriculture and Forestry	RS 3:4685	\$4,766,510	This fund is to provide for the expenses of the regulation, inspection, and analysis of petroleum and petroleum products and any scales, measure, or measuring device used in the handling or sale of petroleum products.
A17	Livestock Brand Commission Fund	Agriculture and Forestry	RS 3:749	\$50,000	The monies shall be used to provide for the expenses of the program and to fund any and all costs related to the carrying out of the powers and duties granted to the commission and the Department of Agriculture.
A18	Agricultural Commodity Dealers and Warehouse Fund	Agriculture and Forestry	RS 3:3423	\$2,211,591	1) To provide for the expenses of the programs established by the Agricultural Commodity Dealers and Warehouse Law. 2) To fund any and all costs associated with the carrying out of the Agricultural Commodity Dealers and Warehouse Law and the powers and duties given to the Louisiana Agricultural Commodities Commission and the Commissioner of the Department of Agriculture.

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A21	Seed Fund	Agriculture and Forestry	RS 3:1449	\$1,126,313	The proceeds of the fee shall be used to defray the costs of regulating the seed industry and the fee shall be collected at the first point of sale.
A22	Sweet Potato Pests and Diseases Fund	Agriculture and Forestry	RS 3:1736.6	\$200,000	(a) To provide for the expenses of the program established by this Part, as determined by the commissioner of agriculture and forestry. (b) To fund any and all costs related to the carrying out of the powers and duties granted to the commissioner of agriculture and forestry under this Part to control sweet potato pests and diseases.
A23	Weights and Measures Fund	Agriculture and Forestry	RS 3:4622	\$3,330,670	The monies in the fund shall be used solely to provide for the expenses of the program established and to the carrying out of the powers and duties.
A27	Grain and Cotton Indemnity Fund	Agriculture and Forestry - Pass Through Funds	RS 3:3412.1	\$753,522	The monies in the Grain and Cotton Indemnity Fund shall be used solely for the administration and operation of the Grain and Cotton Indemnity Fund provided for in this Section. Expenses incurred by the commission in administering the Grain and Cotton Indemnity Fund shall be reimbursable from the fund. Provides indemnity payments to grain and cotton producers when grain dealers and cotton merchants that have become insolvent and did not fully compensate the producer.
A29	Feed and Fertilizer Fund	Agriculture and Forestry	RS 3:1407	\$2,838,323	(B)...To provide for the expenses of the programs established by this Chapter and the expenses of the office of agricultural and environmental sciences, as determined by the commissioner. (2) To renovate, maintain, and equip a building on the Baton Rouge campus of the LSU A&M to provide administrative offices and analytical laboratories to be used in connection with the programs established by this Chapter. (3) To build, equip, and maintain a building to house the offices of the Dept. of Ag and Forestry. (4) To fund any and all costs related to the fulfillment of the powers, responsibilities, and purposes of this Chapter. C. The Dept. of Ag and Forestry or the La Ag Finance Authority on behalf of the Dept. of Ag and Forestry may fund the anticipated funds appropriated from the Feed and Fertilizer Fund into revenue bonds for the purpose of renovating a building on the Baton Rouge campus of the LSU A&M to provide administrative offices and analytical laboratories to be used in connection with the programs established by this Chapter and for the purpose of acquiring, constructing, renovating, and equipping buildings and related facilities for use by the Department of Ag and Forestry in connection with promoting and assisting agriculture and forestry in this state. The Department of Ag. and Forestry may pledge those funds to secure the repayment of revenue bonds or to secure a lease or purchase agreement entered into in connection with the issuance of revenue bonds for those purposes.
A30	Horticulture and Quarantine Fund	Agriculture and Forestry	RS 3:1655	\$2,600,000	(1) To provide for the expenses of the program established by this Part and the expenses of the office of agricultural and environmental sciences, as determined by the commissioner. (2) To fund any and all costs related to the carrying out of the powers and duties granted to the commissioner of agriculture and forestry under this Part. (Bees, Crop Pests and Diseases, Horticulture)
A31	Wildfire Suppression Fund	Agriculture and Forestry	RS 3:4321(D)(1)	\$875,000	Funding for forest fire suppression with an intent that money is primarily used for the purpose of appointment and retention of forest firefighters within the office of forestry.
CR1	Crime Victims Reparations Fund	Louisiana Commission on Law Enforcement	RS 46:1816	\$5,683,152	Funding to compensate victims of criminal act or their survivors.
CR2	Youthful Offender Management Account	Louisiana Commission on Law Enforcement	RS 15:921	\$149,022	Account monies are to be used, subject to legislative appropriation, to supplement appropriated funds for salaries and other category expenditures in the Office of Juvenile Services and to defray costs of collecting and disbursing assessments imposed as a condition of parole.
CR5	DNA Testing Post-Conviction Relief for Indigents Fund	Office of the State Public Defender	CCrP Art 926-1K	\$50,000	The fund shall consist of money specially appropriated by the legislature. No other public money may be used to pay for the DNA testing authorized under the provisions of this Article. The fund shall be administered by the Louisiana Indigent Defense Assistance Board. The fund shall be segregated from all other funds and shall be used exclusively for the purposes established under the provisions of this Article. If the court finds that a petitioner under Code of Criminal Procedure Article 926.1 is indigent, the fund shall pay for the testing as authorized in the court order.
CR6	Adult Probation and Parole Officer Retirement Fund	Adult Probation and Parole	RS 11:546	\$960,000	All monies in the fund shall be available to DPSC to help defray the costs of supervision of persons on probation or parole.

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CT4	LA State Parks Improvement and Repair Dedicated Fund Account	Adult Probation and Parole	RS 15:1110.3(G)(2)	\$23,416,980	The fund is to be used exclusively for improvements and repairs at state parks. Fifty percent of the fund is to be allocated to the state parks equal to 50% of the fees and self-generated revenues generated by each park, except for revenues generated through the operation of the wave pool at Bayou Segnett State Park. The remaining 50% of the fund is to be used for (1) protection of life and property at existing facilities; (2) general repairs and improvements at existing facilities; (3) addition of new facilities at existing parks; (4) acquisition of property to expand existing parks; (5) and for maintenance and operations of existing park areas.
CT9	Poverty Point Reservoir Development Dedicated Fund Account	Adult Probation and Parole	RS 56:1705	\$500,000	Support the operating, maintenance, improvement, and expansion of the Poverty Point Retirement Development Community and the Black Bear Golf Course.
CTB	Major Events Incentive Fund	LA Economic Dev -Debt Service	RS 56:1705	\$17,000,000	Monies shall be used solely for attracting, hosting, and staging major events pursuant to the Major Events Incentive Program.
DS1	State Highway Fund #2	Highway Fund Number Two Motor Vehicle	Art 6 Sec 22(G)	\$6,952,089	The funds are dedicated to the following purposes: a) On June 30th of each year, fifty percent (50%) of the monies remaining in State Highway Fund Number Two (2), shall be paid to the Crescent City Connection Division (previously the Mississippi River Bridge Authority) to supplement the revenues thereof, for the bonds issued prior to January 1, 1975 by the said authority, so long as any of the bonds remain outstanding and unpaid. (b) On June 30th of each year, fifty percent (50%) of the monies remaining in the fund shall be paid to the Greater New Orleans Expressway Commission to supplement the net tolls and revenues from the expressway across Lake Ponchartrain to pay the principal and interest on revenue bonds issued prior to January 1, 1975 by the Commission, so long as any of such bonds remain outstanding and unpaid.
E02	Telecommunications for the Deaf Fund	Office of Public Health	RS 47:1061	\$5,510,939	The monies in this fund shall be used solely to establish, administer and promote a statewide program to provide accessibility services and assistive technology for persons who are deaf, deaf/blind, hard of hearing, speech impaired, or others who are similarly handicapped, including captioning and American sign language services to be utilized at the legislature, in the amounts appropriated each year by the legislature to the LA Commission for the Deaf.
E04	Proprietary School Student Protection Dedicated Fund Account	Office of Public Health	RS 17:3140.11	\$200,000	This fund is to be used solely to make refunds of unearned tuition, subject to statutory provisions, upon the cessation of operations of proprietary schools.
E18	Higher Education Initiatives Fund	Board of Regents	RS 17:3129.6	\$5,000,000	The purpose of this fund is for the improvement of La's HIED institutions, including but not limited to improvement of university-based teaching training programs and development of innovative teaching strategies, development of additional distance learning university classrooms, including infrastructure connections and purchase of equipment, and enhancement of library and scientific equipment.
E23	Louisiana Charter School Start-Up and Expansion Loan Fund	Board of Elementary & Secondary Education	RS 17:4001	\$218,780	The purpose of this fund is to provide a source for funding no-interest loans to assist both existing and new type 1, 2, 3 charter schools with initial start-up funding and for funding the administrative costs associated with the loan program.
E29	St. Landry Parish Excellence Fund	State Aid to Local Government Entities	RS 27:392	\$616,578	Used solely and exclusively by the St. Landry School Board for elementary and secondary education, or for the construction and operation of a Career and Technology Center to be located in St. Landry Parish, and/or the enhancement and expansion of existing vocational and technical programs and curricula. The Career and Technology Center shall serve secondary, including junior high school, and postsecondary students and shall provide occupational and workforce training. All courses of instruction provided at the Career and Technology Center shall be developed by the school board in collaboration with the LCTCS Board. Monies in the fund appropriated to the St. Landry Parish School Board shall be used solely and exclusively for enhancements to the education program in St. Landry Parish.
E30	Calcasieu Parish Fund	Shared (Various)	RS 27:392(B)(3)(c)(i)	\$2,961,414	Capital Improvements at McNeese and SOWELA and for the Calcasieu Parish School Board.

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E32	Tobacco Tax Health Care Fund	Shared (Various)	RS 47:841.1	\$20,947,498	7 cents: (1) funding for the La Cancer Research Center of L.S.U. HSCNO/Tulane HSC, (2) Creation of smoking prevention mass media programs and evidence-based tobacco control programs within the public hospital system and the public school system and community development programs directed at cessation among children and pregnant women and the screening, prevention, and treatment of tobacco use and dependence among individuals with diseases caused or exacerbated by tobacco use. The SU Board shall participate in the planning and expenditure of funds for the creation of smoking prevention mass media programs and evidence-based tobacco control programs as specified in this Paragraph and (3) solely to provide funding for the Cancer Center of LSU HSCS. 5 cents: (1) shall be used solely to provide funding for the office of addictive disorders, DHH, (2) used solely to provide funding for the office of behavioral health, DHH, (3) general operations of the LSU and SU Ag Centers (SU gets \$1m flat amount), (4) shall be used solely to provide funding for the administration and operation of Drug Abuse Resistance Education (D.A.R.E.) programs and (5) used solely to provide funding for the office of state police, Dept. of Public Safety and Corrections.
E33	Bossier Parish Truancy Program Fund	State Aid to Local Government Entities	RS 27:392(B)(3)(a)(i)	\$493,592	Shall be used solely and exclusively by the district attorney in the Twenty-Sixth Judicial District to support a truancy program and truancy-related matters within the Twenty-Sixth Judicial District.
E34	Orleans Parish Excellence Fund	LA Community & Technical Colleges System	RS 27:392(B)(3)(d)	\$332,771	Monies in the fund shall be used solely and exclusively for the construction and operation of an Allied Health and Nursing Program and campus to be located in Orleans Parish. The Allied Health and Nursing Program and campus shall serve secondary and postsecondary students and shall provide occupational and workforce training. All courses of instruction provided at the Allied Health and Nursing Program shall be approved by the Board of Supervisors of Community and Technical Colleges.
E38	Workforce Training Rapid Response Fund	LA Community & Technical Colleges System	RS 17:1874	\$10,000,000	Supplement the cost of high-demand workforce training programs in order to fill urgent market needs, as determined by economic and employment projections.
E41	Medical and Allied Health Professional Education Scholarship & Loan Fund	Board of Regents	RS 40:1207.2	\$200,000	Funds are for the Medical and Allied Health Professional Education Scholarship and Loan Program for students who choose to pursue certain out-of-state medical education because similar medical education programs are not offered in the state. The Board of Regents shall provide for the qualifications of the students and for the medical education programs to be included in the program. The Board of Regents shall require that all recipients of scholarship or loan funds, pursuant to this program, agree in writing to return to the state to practice for a minimum of one and one-half years for each year the scholarship or loan is received and to maintain enrollment as a Medicaid provider during their service.
E51	Louisiana Early Childhood Education Fund	Subgrantee Assistance	RS 17:407.30	\$31,450,711	Monies shall be awarded to local entities approved by the board for the purpose of funding early childhood care and education slots through the Child Care Assistance Program in Type III early learning centers that have at least one classroom with children age fifteen months or younger if a local entity provides funds from nonstate sources.
E55	Louisiana Cybersecurity Talent Initiative Fund	Board of Regents	RS 17:3138.9	\$1,000,000	Monies may be expended for funding degree and certificate programs in cybersecurity fields offered by public postsecondary education institutions in order to meet the state's workforce needs. Monies shall be invested and interest earned on investments shall be credited to this fund. Unexpended and unencumbered monies remain in the fund.
E56	Health Care Employment Reinvestment Opportunity (HERO) Fund	Office of the Secretary	RS 17:3050.11	\$15,016,030	LDH determines how monies in the fund are allocated and expended through a multiple year plan to meet the current and growing employment demands for health professionals.
E58	M.J. Foster Promise Program Fund	Board of Regents	RS 17:3047.4	\$10,500,000	The funds are subject to appropriation by the legislature and shall be available exclusively for use by the Board of Regents, through the office of student financial assistance for the program.
E59	Geaux Teach Fund	Board of Regents	RS 17:7.6(B)(1)	\$2,500,000	This fund is under the Dept. of Education and monies are from appropriations by the legislature. Twenty percent of the monies are used to award scholarships to students reenrolled in certified alternative teach certification program approved by the BESE board. Three percent may be used for administrative costs.
E62	Athletic Trainer Professional Development Fund	Subgrantee Assistance	RS 17:3726	\$1,425,500	Monies shall be used to meet the projected shortage of certified athletic trainers employed at high schools in rural areas of the state by increasing the number of certified athletic trainers through a loan repayment program.
E63	Louisiana Postsecondary Inclusive Education Fund	Board of Regents	RS 17:3138.11	\$1,000,000	Monies will fund an approved comprehensive inclusive postsecondary education program at each public postsecondary education institution in the state in order to provide pathways to postsecondary degree, certificate, and apprenticeship programs designed to increase independent living and employment opportunities for students with intellectual and developmental disabilities.

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E64	Imagination Library of Louisiana Fund	Louisiana Educational TV Authority	RS 17:2508(C)(1)	\$1,401,448	Monies are from appropriations by the legislature, donations, gifts, grant, or any other revenue. The purpose is to promote a love of reading and learning for children from birth to five years old.
E65	Reading Enrichment and Academic Deliverables Fund (READ)	State Activities	RS 17:4033(F)	\$1,573,988	Monies are to be used by the R.E.A.D. Program - providing books and other reading materials to eligible students (falls below grade average).
E67	Higher Education Campus Revitalization Fund	Shared (Various)	RS 39:100.253	\$19,300,000	The first \$75 million goes to the College and University Deferred Maintenance and Capital Improvement fund and any remaining monies in the fund shall be used solely for various improvements throughout the LA public institutions of higher education. In fiscal year 2026 the state treasurer shall deposit the first \$25 million of monies received into the fund into the College and University Deferred Maintenance and Capital Improvement Fund.
E68	College and University Deferred Maintenance and Capital Improvement Fund	Facility Planning and Control	RS 17:3369.4	\$75,000,000	Monies are used solely and exclusively by the office of facility planning and control to pay expenses associated with addressing deferred maintenance of public facilities under the control of all of the college and universities boards of supervisors
ED5	Louisiana Mega-Project Development Fund	LA Economic Dev -Debt Service	RS 51:2365	\$20,400,000	To be used by LED for immediate funding of all or a portion of economic development mega-projects, which may be necessary in order to successfully secure the creation or retention of job by a business entity. Mega-project means any project which will provide 500 new direct jobs to the state or a minimum initial investment of \$500 million by the private sector or the US government through the creation of a new facility or the expansion of an existing facility or a substantial return on the investment by the state as measured by projected tax revenues; any project for a military or federal installation which is important to the LA economy and that may be subject to base realignment and closure and purchase of land; and the investment by the state in any mega-project shall be exceed 30% of the total cost of the project as described by the cooperative endeavor agreement.
ED6	Louisiana Economic Development Fund	Shared (Various)	RS 51:2315	\$59,087,590	To be used by LED for general operations of the department inclusive of projects, debt service, operating expenditures, salaries, etc.
EDH	Louisiana Entertainment Development Dedicated Fund Account	Shared (Various)	1/0/00	\$4,583,671	The money in the fund account shall be appropriated by the legislature as follows: 25% to the Dept. of Revenue for administrative purposes; 75% to the Depart. of Economic Development, office for education development, initiatives, matching grants for Louisiana filmmakers, a loan guarantee program, and a deal closing fund.
EDI	Small Business Innovation Retention Fund	Office of Business Development	RS 51:2401	\$1,573,750	Monies are used to provide financial assistance to certain Louisiana businesses that have received certain Small Business Innovation Research, or Small Business Technology Transfer federal grants.
EDM	Marketing Fund	Office of Business Development	RS 47:318(B)	\$2,000,000	Used for marketing education, advertising, marketing, promotional activities, and administrative expenses in connection with the Workforce Development Program and Economic Development Award Program. The annual appropriations to LED are to be used as follows: 1) \$1,000,000 annually for marketing education which shall be used as follows: a)\$675,563 to Marketing Education Retail Alliance, Inc.; b) \$250,000 to the District 2 Enhancement Corporation; and c) \$74,437 to the Louisiana Council for Economic Education 2) \$1,000,000 annually for advertising, marketing, and promotional activities after the above appropriations are met.
EDR	Rapid Response Fund	LA Economic Dev -Debt Service	RS 51:2361	\$40,201,350	Shall be used for immediate funding of all or a portion of economic development projects which may be necessary in order to successfully secure the creation or retention of jobs by a business entity under such circumstances as may be determined by the secretary and the governor.
G01	Lottery Proceeds Fund	Minimum Foundation Program	RS 47:9029	\$190,969,000	This fund is used to fund public education expenses within the state.
G03	Video Draw Poker Device Fund	Shared (Various)	RS 27:437	\$70,245,224	The 75% allocation to the division has been reduced to "an amount" appropriated by the legislature. The 25% allocation has been expended to provide for pay raises for district attorneys and assistant district attorneys as provided in any law enacted in the 1992 legislative session not to exceed \$5.4 million. After this distribution, any money remaining is to be distributed first to the governing authorities of municipalities in which video draw poker devices are operated and then to the governing authorities of each parish in which video draw poker devices are operated and the sheriff of such parishes to be divided equally between them. Distributions to municipalities and parishes/sheriff's are to be based on the proportion of all revenues contributed by each to the statewide total.

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G04	Riverboat Gaming Enforcement Fund	Shared (Various)	RS 27:92	\$67,793,023	May be used only for expenses of the division and the Department of Justice, including regulatory, administrative, investigative, enforcement, legal, and such other expenses as are necessary and expenses of the Riverboat Gaming Commission but not to exceed one-seventh of net gaming proceeds received. After these expenses have been met the funds remaining shall be used for the expenses of the office of state police related to the procurement, installation, maintenance, and operation of an automated fingerprint identification system.
G05	Video Draw Poker Device Purse Supplement Fund	Louisiana State Racing Commission	RS 27:439	\$4,090,804	1. 2/3 of the funds shall be allocated to the licensed racing associations in the state which conduct live horse racing and used solely to supplement purses; 2. 1/3 of the funds shall be allocated to the La. Quarter horse Breeders' Association to be used solely to supplement purses for quarter horse races. Within 15 days of the receipt, the first \$50,000 of the amount allocated by the Racing Commission to the Quarter horse Breeders' shall be disbursed as follows: a. \$25,000 shall be paid to the La. Quarter horse Association to be used for the promotion of youth interest in quarter horses; and b. \$25,000 paid to the Quarter horse Racing Association of La. to be spent at the director of a majority of the voting members of the board of directors.
G09	Pari-Mutuel Live Racing Facility Gaming Control Fund	Shared (Various)	RS 27:392	\$9,131,735	To be used solely for the expenses of the Louisiana Gaming Control Board, the Department of Justice, the Office of State Police, and the Louisiana Racing Commission which are necessary to carry control and regulate the gaming industry and welfare of the state's people by keeping the state free from criminal and corrupt elements. Monies in the fund remaining after appropriation for expenses of the Louisiana Gaming Control Board, the Department of Justice, the Office of State Police, and the Louisiana Racing Commission shall be credited as hereinafter provided in this Subsection: \$50,000 shall be used solely and exclusively for the Southern University Urban Tourism and Marketing Program and \$50,000 shall be used solely and exclusively for the Orleans Parish District Attorney's Office.
G10	Support Education in Louisiana First Fund	Shared (Various)	RS 17:421.7	\$153,976,713	1. 70% of the monies shall be used to provide an increase in salary of certain public pre-k through 12th grade certificated personnel. 2. 30% of the monies shall be used to provide post secondary education faculty salary increases, including related benefits, to be distributed in accordance with a plan developed jointly by the Board of Regents and the Division of Administration in FY 01-02 and annually to support such increase.
G11	Equine Health Studies Program Fund	LSU System	RS 27:392(b)(6)(a)	\$750,000	Expended solely to support the Equine Health Studies Program at the Louisiana State University School of Veterinary Medicine.
G12	Southern University AgCenter Program Fund	Southern University System	RS 27:392(B)(6)(b)	\$750,000	Expended solely and exclusively to support the Southern University AgCenter programs.
G13	Beautification and Improvement of the New Orleans City Park Fund	State Aid to Local Government Entities	RS 27:392(B)(7)	\$1,895,459	Shall be used solely and exclusively by the New Orleans City Park Improvement Association for the improvement and beautification of the New Orleans City Park for the purposes as specified in R.S. 27:392(B)(7). -- (B)(7)
G14	Greater New Orleans Sports Foundation Fund	State Aid to Local Government Entities	RS 27:392 (C)(2)	\$1,000,000	Shall be used solely and exclusively by the Greater New Orleans Sports Foundation.
G15	Algiers Economic Development Foundation Fund	State Aid to Local Government Entities	RS 27:392 (C)(3)	\$189,569	Shall be used solely and exclusively by the Algiers Economic Development Foundation.
G17	Beautification Project for New Orleans Neighborhoods Fund	State Aid to Local Government Entities	RS 27:392 (C)(5)	\$203,685	Monies in the fund shall be withdrawn only pursuant to appropriation by the legislature and shall be used solely and exclusively by the Beautification Project for New Orleans Neighborhoods, Inc.
G18	Friends of NORD Fund	State Aid to Local Government Entities	RS 27:392 (C)(6)	\$128,112	Shall be used solely and exclusively by the Friends of NORD, Inc.
G19	New Orleans Sports Franchise Assistance Fund	Louisiana Stadium and Exposition District	RS 27:392 (C)(7)	\$2,049,331	Monies in the assistance fund shall be appropriated and distributed each fiscal year to the Louisiana Stadium and Exposition District for use only to fund contractual obligations of the state to any National Football League or National Basketball Association franchise located in Orleans Parish.
G21	Gentilly Development District Fund	State Aid to Local Government Entities	RS 27:392(C)(4)	\$160,014	Monies in the fund shall be withdrawn only pursuant to appropriation by the legislature and shall be used solely and exclusively by the Gentilly Development District.
G22	Sports Wagering Local Allocation Fund	Sports Wagering Allocation Fund	RS 27:628	\$5,000,000	Monies in the fund shall be remitted monthly to each parish governing authority in which the taxable conduct occurred.
G23	Sports Wagering Purse Supplement Fund	Louisiana State Racing Commission	RS 4:199	\$1,800,000	Any appropriation by the legislature to the Louisiana State Racing Commission from the fund shall be utilized to supplement purses.
G24	Sports Wagering Enforcement Fund	Shared (Various)	RS 27:626	\$2,128,993	Monies shall be withdrawn only pursuant to appropriation by the legislature and shall be used solely for the expenses of the Dept. of Public Safety, Dept. of Justice, and LA Gaming Control Board, including regulatory, administrative, investigative, enforcement, legal, and other expenses as may be necessary.

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H08	LA Medical Assistance Trust Fund	Medical Vendor Payments	1/10/00	\$871,296,163	LDH shall expend monies deposited into each account only for the reimbursement of services to the provider group that paid the fee into the account in any fiscal year, except the general account may be expended for any Medicaid program expenditure. Any expenditure from the separate accounts for any purpose other than medical assistance payments for the providers paying the fee shall be void.
H09	Nursing Home Residents' Trust Fund	Shared (Various)	RS 40:2009.11	\$2,450,000	This fund for the opening or operation of a nursing home without a license and shall be fined not less than one thousand dollars nor more than five thousand dollars, and each day's violation shall constitute a separate offense.
H10	Compulsive and Problem Gaming Fund	Office of Behavioral Health	RS 28:842	\$3,579,756	The agency (OBH) will provide information and referral services related to compulsive or problem gambling. The program may include treatment services and shall include provision of a twenty-four hour, toll-free telephone service, operated by persons with knowledge of programs and services available to assist persons suffering from compulsive or problem gambling.
H12	Health Care Facility Fund	Office of Behavioral Health	RS 40:2199	\$280,000	Purposes for the monies are: (a) the protection of health, welfare, rights, or property of those receiving services from the health care facilities licensed or certified by LDH; (b) the enforcement of sanctions against health care facilities; (c) education, employment, and training of employees, staff, or other personnel of health care facilities; and (d) programs designed to improve the quality of care in these facilities.
H14	Medical Assistance Programs Fraud Detection Fund	Shared (Various)	RS 46:440.1	\$1,104,940	Pay for costs or expenses incurred by Dept of Health and Hospitals or the Attorney General relative to fraud and abuse detection and prevention; to enhance fraud and abuse detection and prevention activities related to the medical assistance programs, including the activities of the task force o coordination of Medicaid fraud detection and prevention initiatives; to pay rewards for information concerning fraud and abuse; and to provide a source of revenue for the medical Assistance Program in the event of a change in federal policy which results in an increase in state participation or a shortfall in state general fund due to a decrease in the official forecast.
H18	Vital Records Conversion Dedicated Fund Account	Office of the Secretary	RS 40:39.1	\$425,404	For the installation and establishment of a communications network and computer hardware to provide for the electronic issuance of birth and death certificates, for the maintenance of the communications network and computer hardware, and for the conversion of existing birth and death records to a format suitable for electronic issuance.
H19	Medicaid Trust Fund for the Elderly	State Treasurer	RS 46:2691	\$19,640	Monies in the fund may be used as the source of state matching funds for Medicaid funds to make enhanced payments to local government owned health care facilities.
H22	Drinking Water Revolving Loan Fund	Drinking Water Revolving Loan Fund	RS 40:2821	\$47,988,458	This fund for the purpose of planning, design, construction, and rehabilitation of both public, private and non-profit non-community water systems.
H26	Disability Services Fund	Office for Citizens w/Developmental Disabilities	RS 28:826	\$419,000	The monies in the fund shall be used solely to improve the capacity of the state to meet the varying and complex needs of individuals with developmental disabilities, with emphasis on increasing the number of recipients of waiver services and be divided into two separate accounts within the fund.
H30	New Opportunities Waiver Fund	Medical Vendor Payments	RS 39:100.61	\$43,348,066	Monies in the fund are used solely to fund the New Opportunities Waiver program within DHH.
H37	Hospital Stabilization Fund	Medical Vendor Payments	Const Art 7, Sect 10.13	\$314,552,061	The legislature shall annually appropriate an amount necessary to fund the base reimbursement level for hospitals established in the most recent formula adopted by the legislature. The legislature shall annually appropriate the balance of the Hospital Stabilization Fund solely to fund the reimbursement enhancements as provided in the most recent formula adopted by the legislature.
H41	Behavioral Health and Wellness Fund	Office of Behavioral Health	RS 28:843	\$1,000,000	Funds shall be utilized to support and invest in intensive and comprehensive treatment facilities for individuals with compulsive and problem gambling addictions.
H43	Louisiana Department of Health's Facility Support Fund Number 2	Office of Behavioral Health	RS 40:16.4	\$1,559,975	The monies in the fund shall be used solely for the planning, design, permits, improvements, repairs, equipment, restoration, renovation, or construction of the Central LA State Hospital.
H44	Early Childhood Supports and Services Fund	Office of the Secretary	RS 39:100.125	\$9,000,000	The monies are to be used by LDH to fund its Early Childhood Supports and Service Programs. This fund shall terminate on 12/31/26.
H45	Rural Primary Care Physicians Development Fund	Office of Public Health	RS 39:100.146	\$2,673,634	Monies are used by LDH to fund the Health Professional Development Plan. This fund shall terminate on 12/31/26.
H46	Jump Start Your Heart Fund	Subgrantee Assistance	RS 40:1137.3(G)	\$472,500	Monies are used to purchase automated external defibrillators for use at each postsecondary, high, middle, and elementary school in the state.
H47	Community Options Waiver Fund	Medical Vendor Payments	RS 39:100.62	\$2,665,632	Monies are used solely to fund waiver services, to improve the capacity of the state to meet the varying and complex needs of individuals with adult-onset disabilities.
HW3	Right-of-Way Permit Processing Dedicated Fund Account	Medical Vendor Payments	RS 46:2693	\$430,000	Excess fees, over and above the expenses of the right-of-way permit office, shall be distributed to federally approved highway projects. The funds shall be used by DOTD to defray the expenses of the right-of-way permit office connected with the issuance and processing required for permitted activity within state roads and highways rights-of-way.

Special Report on Funds
Per R.S. 39:16.11(B)

Fund Code	Fund Name	Department / Agency	Statute Citation	FY25 EOB as of 12/01/2024	Expenditures
HW9	State Highway Improvement Fund	Shared (Various)	RS 46:2693	\$36,900,000	DOTD shall use this money for funding projects for any road which is part of the state highway system but not part of the federal highway system, which makes it ineligible for federal highway funding assistance. Projects include design, preventive, maintenance, rehabilitation, restoration, and improvement of the state maintained system of roads.
HWA	LTRC Transportation Training and Education Center Dedicated Fund Account	DOTD-Capital Outlay/Non-State	RS 48:105.1	\$726,590	The monies so deposited shall be used to defray the expenses of the LTRC Transportation Training and Education Center in connection with the development, contracting, delivery, and administration of the center's transportation training program. Excess monies over and above the expenses of the center shall be distributed to workforce development programs and projects within DOTD.
HWF	New Orleans Ferry Fund	Engineering and Operations	RS 48:196	\$1,140,000	The monies shall be used exclusively by the Department of Transportation and Development to fund operations of the Chalmette ferry and to provide ferry service formerly operated by its Crescent City Connection Division.
HWH	Regional Maintenance and Improvement Fund	State Aid to Local Government Entities	RS 48:196	\$8,713,569	Funding for maintenance and improvements along the Westbank Expressway US 90 Business corridor and including the operation and maintenance of all lighting previously operated and maintained by DOTD.
HWK	LA Transportation Infrastructure Fund	Shared (Various)	RS 48:196	\$390,119,200	\$285,715,000 shall be utilized in the Highway Priority Program; \$25 million shall be used for road transfer needs identified by DOTD; and the remaining monies shall be used solely for initiatives associated with transportation infrastructure and capital outlay projects. Act 365 of 2025 transfers \$699 million out of the fund for various projects. This is for FY 2026 only.
I03	Fire Insurance Fund (2%)	Shared (Various)	RS 22:347	\$28,741,343	(1) For the state fire marshal, an amount necessary to satisfy the requirements of R.S. 40:1593, relative to the purchase of group insurance for volunteer firefighters. (b) For the state fire marshal, an amount necessary to satisfy the requirements of R.S. 23:1036, relative to the purchase of workers' compensation insurance for volunteer firefighters. (2)(a) For the Fire and Emergency Training Institute at Louisiana State University at Baton Rouge (LSU FETI) for allocation to the Pine Country Education Center in the parish of Webster, \$70,000, which shall be transferred without imposition of administrative fee or cost, to be used to develop and operate a firefighter training center operated in accordance with the standards and requirements of the LSU FETI (Note funding is used for debt service). (b) \$70,000 for the LSU FETI for allocation to Delgado Community College which shall be transferred without imposition of administrative fee or cost to be used to develop and operate a firefighter training center operated in accordance with the standards and requirements of the LSU FETI. (3) \$70,000 for the LSU for support of the firefighter training program. (4) For distribution to each parish governing authority in accordance with rules and regulations established by the state treasurer based upon the formula provided for herein.
I06	Municipal Fire and Police Civil Service Operating Dedicated Fund Account	Two Percent Fire Insurance Fund	RS 22:1476(A)(2)	\$4,684,658	Monies in the account shall be used solely to support the operations of the office of state examiner, Municipal Fire and Police Civil Service.
I08	Administrative Dedicated Fund Account of the Dept. of Insurance	Two Percent Fire Insurance Fund	RS 22:1071(D)(3)(b)	\$990,367	This account for the expenses incurred by the commission of insurance for administering and enforcing federal statutes, rules, policy issuances, and guidelines as they relate to the issuance, sale, renewal, and offering of health insurance coverage in connection with group health plans.
I09	Insurance Fraud Investigation Dedicated Fund Account	Shared (Various)	RS 40:1428	\$7,258,147	These fees shall be used solely for and allocated as follows: seventy-five percent allocated to the insurance fraud investigation unit within the Office of State Police; fifteen percent allocated to the Dept. of Justice for the insurance fraud support unit; and ten percent allocated to the Dept. of Insurance, section of insurance fraud.
I14	Louisiana Fortify Homes Program Fund	Commissioner of Insurance	RS 22:1483.1(D)	\$34,709,164	The Commissioner of Insurance may make financial grants to retrofit roofs of insured property.
JS5	Department of Justice Legal Support Fund	Office of the Attorney General	RS 49:259	\$10,388,076	Solely for the purposes of defraying the costs of expert witnesses, consultants, contract legal counsel, technology, specialized employee training and education, and public education initiatives. Monies appropriated from the fund shall be used to supplement the Department of Justice budget and shall in no way be used to displace, replace, or supplant appropriations from the state general fund for operations of the Department of Justice below the level of state general fund appropriations for that department in the current fiscal year.
JS6	Tobacco Control Special fund	Office of the Attorney General	RS 13:5077	\$15,000	The tobacco control special fund shall be used by the attorney general for tobacco enforcement and control matters.
JS7	Department of Justice Debt Collection Fund	Office of the Attorney General	RS 49:257(G)(2)	\$5,882,597	Monies in the fund shall be subject to annual appropriation to the Department of Justice solely for support of debt collection activities.
JS9	Tobacco Settlement Enforcement Fund	Office of the Attorney General	RS 39:98.7	\$400,000	STO shall transfer \$400,000 annually from the general fund to this fund to be used solely and exclusively for purposes of enforcement of the Master Settlement.
JSA	Dept. of Justice Occupational Licensing Review Program Fund	Office of the Attorney General	RS 49:260	\$233,415	Monies are used for the operating expenses for the reviewing activity.

Special Report on Funds
Per R.S. 39:16.11(B)

Fund Code	Fund Name	Department / Agency	Statute Citation	FY25 EOB as of 12/01/2024	Expenditures
JU1	Trial Court Case Management Information Fund	Louisiana Judiciary	Ccrp Art 887(F)	\$4,057,080	The monies in this fund are used to prepare a master plan for the development of a trail court case management information system and for the fast-tracked prototype development of the criminal disposition component.
JU2	Judges' Supplemental Compensation Fund	Louisiana Judiciary	RS 13:10.3	\$7,785,844	The proceeds from the fund are to be used for salary supplements to judges and commissioners, for related costs of state or municipal retirement funds, and for necessary and associated administrative expenses.
JU5	Innocence Compensation Fund	Louisiana Commission on Law Enforcement	RS 15:572.8(N)(1)	\$1,480,000	The purpose of this fund is if the court determines that an applicant is entitled to compensation because he is found to be factually innocent of the crime of which he was convicted, it shall determine the compensation due in accordance with the provisions of this Section, and it shall order payment from this fund. \$15,000 per year incarcerated not to exceed a maximum total amount of \$150,000. Also this fund may pay for the applicant to acquire job-skills training for one year, pay medical expenses, counseling services, and to provide for expenses for tuition and fees at any community college or unit of the public university system in this state.
JU7	Criminal Justice and First Responder Fund	Shared (Various)	RS 39:100.251	\$56,502,070	Monies shall be used solely for initiatives associated with criminal justice, first responders, and law enforcement.
LB1	Workers' Compensation Second Injury Fund	Workforce Support and Training	RS 23:1377	\$60,934,288	The annual reports from these insurers and employers shows the amount of actual Louisiana worker's compensation benefits paid in the previous calendar year. These reports are used by the board as the base figure for computing the assessments.
LB4	Office of Workers' Compensation Administrative Account	Workforce Support and Training	RS 23:1291.1	\$18,611,101	All insurance companies writing compensation insurance in this state and self-insurers shall submit an annual report to the office of worker's compensation administration and an assessment shall be determined based on a percentage of the amount reported in the annual report.
LB5	Incumbent Worker Training Account	Workforce Support and Training	RS 23:1514	\$25,804,012	This fund is to be used solely to fund training for businesses operating in Louisiana that incur a state unemployment insurance tax liability.
LB6	Employment Security Administrative Account	Workforce Support and Training	RS 23:1515	\$4,000,000	Use solely and exclusively for supplemental funding of personnel costs associated with specific unemployment insurance and employment security functions of the Workforce Commission.
LB7	Labor – Penalty and Interest Account	Workforce Support and Training	RS 23:1513	\$4,911,681	1. to pay costs and fees for the collection of delinquent monies owed, 2. to administer the following labor laws: a. apprenticeship, b. minor labor laws, c. medical and other examinations, d. private employment services, e. interference with individual rights and 3. to provide for any other special services, projects, or needs of the department as determined by the secretary of labor.
N02	Coastal Resources Trust Dedicated Fund Account	Workforce Support and Training	RS 49:214.40	\$5,599,374	To fund the operations of the Coastal Management program at both of the state and local levels. The Coastal Resource Trust Fund is the State match for Federal funded Section 306 The Federal Coastal Zone Management Act of 1972 as amended.
N05	Oilfield Site Restoration Fund	Office of the Secretary	RS 30:86	\$27,939,430	Revenues are derived from fees on crude petroleum from producing wells, gas from producing wells, non producing wells, private contributions, interest earned on the funds deposited, grants, and site-specific trust accounts and 50% of any annual assessment paid by an operator who chooses not to plug a well classified as inactive. Any other source of funding for which restoring orphan oilfield sites is an allowable use, as determined by the JLCB. The funds received shall be placed in the special trust fund in the custody of the state treasurer.
N07	Mineral and Energy Operation Fund	Office of the Secretary	RS 30:136.3	\$7,097,975	For auditing and collections of the office, payment of legal costs, including expert witness fees, consultant fees, and contract legal counsel, and administration of leases on state-owned lands, including water bottoms, for the production and development of minerals.
N08	Fishermen's Gear Compensation and Underwater Obstruction Removal Dedicated Fund Account	Shared (Various)	RS 30:101.9	\$982,000	To provide for the proper and timely identification, inventory, and removal of underwater obstructions which are a hazard to navigation and commercial fishing in the state, to be administered by the assistant secretary of the Office of Conservation within the Department of Natural Resources.
N09	Oil and Gas Regulatory Dedicated Fund Account	Office of the Secretary	RS 30:21(B)(2)	\$14,745,152	For the regulation of the oil and gas industry.
N10	Natural Resource Restoration Trust Fund	Shared (Various)	RS 30:2480.2	\$44,478,967	To implement, administer, and manage the Regional Restoration Planning Program.
N14	Carbon Dioxide Geologic Storage Trust Fund	Office of Conservation	RS 30:1110	\$2,814,849	The money can be expended: 1) operational and long-term inspecting, testing, and monitoring of the site; 2) remediation associated with, arising from, or related to the site, including remediation of property of any mechanical problems associated with wells and surface infrastructure; 3) repairing mechanical leaks at the site; 4) plugging and abandoning remaining wells or conversion for use as observation wells; and 5) administration fees.
P01	LA Fire Marshal Fund	Office of State Fire Marshal	RS 22:835	\$25,338,768	The monies in the fund shall be used solely for the activities of the office of state fire marshal and only in the amount appropriated by the legislature. The fund shall be administered by the assistant secretary of the office of fire marshal of public safety services.

Special Report on Funds
Per R.S. 39:16.11(B)

Fund Code	Fund Name	Department / Agency	Statute Citation	FY25 EOB as of 12/01/2024	Expenditures
P04	Motorcycle Safety, Awareness, & Operator Training Program Dedicated Fund Account	Office of State Fire Marshal	1/0/00	\$319,813	The monies credited to this account are to be used solely for operator training, instructor training, and motorcycle safety and awareness programs.
P05	Public Safety DWI Testing, Maintenance, & Training Dedicated Fund Account	Office of State Fire Marshal	RS 40:1379.7	\$440,825	Monies are to be used to purchase and maintain equipment and supplies for use in blood, breath and urine analysis; for training in usage and maintenance of the equipment; and, for other related necessary expenses.
P07	LA Towing and Storage Dedicated Fund Account	Office of State Fire Marshal	RS 32:1731	\$300,000	Used solely to fund state police activities and enforcement of the Louisiana Towing and Storage Act.
P09	Disability Affairs Trust Fund	Executive Office	RS 46:2583	\$150,000	This fund collects two-thirds of all fines for violations of parking restrictions on handicapped spaces and false certification of mobility impairment by a physician.
P11	Concealed Handgun Permit Dedicated Fund Account	Executive Office	RS 40:1379.3.1	\$4,400,000	The monies are to be used only for administration of the concealed handgun permit process.
P12	Right-to-Know Dedicated Fund Account	Executive Office	RS 30:2380	\$26,069	This fund account is to be used by the deputy secretary of the Dept. Of Public Safety and Corrections to develop the Louisiana Chemical Network, a statewide centralized inventory and release reporting system.
P13	Underground Damages Prevention Fund	Office of State Police	RS 40:1749.24	\$15,000	For use by the Dept. of Public Safety and Corrections for enforcement of the notification of intent to excavate or demolish any street, highway, public place or servitude, or near the location of an underground facility or utility. 50% must be remitted to the law enforcement agency issuing the citation within one year of deposit into the fund.
P16	Liquefied Petroleum Gas Commission Rainy Day Dedicated Fund Account	Office of State Police	RS 40:1849	\$1,646,672	To cover all reasonable costs, as determined by the Deputy Secretary of Public Safety Services, of transferring data from the Liquefied Petroleum Gas Commission to the information system established under the Hazardous Materials Information Development, Preparedness, and Response Act. At year end, funds in excess of two hundred fifty thousand dollars, not to exceed three hundred thousand dollars, shall be deposited in a separate interest-bearing account established under the authority of R.S. 40:1851(D) and shall be used solely for market development purposes.
P19	Hazardous Materials Emergency Response Fund	Office of State Police	RS 32:1522	\$106,453	To develop the resources necessary for training, equipment, and to support state police hazardous materials response unit.
P21	Explosives Trust Dedicated Fund Account	Office of State Police	RS 40:1472.20	\$251,182	For staffing, training, and the acquisitions of equipment necessary for the handling of incidents involving the threat of or actual use of explosive or explosive devices which threaten the safety of the citizens of Louisiana.
P24	Office of Motor Vehicle Customer Service and Technology Dedicated Fund Account	Office of State Police	RS 32:429.2	\$6,800,000	For the initiation and implementation of customer service programs and for the acquisition and implementation of updated and new technology. After these purposes have been met, all funds remaining shall be utilized for criminal compliance and traffic enforcement by public safety services.
P25	Sex Offender Registry Technology Dedicated Fund Account	Shared (Various)	CCrP Art 895.1(F)	\$1,027,489	The money shall be appropriated to DPS and shall be administered by the office of state police, and shall be used solely for the purpose of facilitating the administration of programs for the registration of sex offenders, and child predators in compliance with federal and state laws and special law enforcement initiatives.
P28	Criminal Identification and Information Dedicated Fund Account	Office of State Police	RS 15:598	\$6,500,000	All monies in this fund shall annually be appropriated by the legislature to the state police, and shall be used solely and exclusively by the state police to assist in the collection, processing, and dissemination of available information on crime, offenders, and the operations of the criminal justice system through a centralized system.
P29	Louisiana State Police Salary Fund	Office of State Police	RS 22:831(B)	\$20,600,000	This fund is used to cover the cost of salary increases and related benefits for members of the state police service and for special law enforcement initiatives.
P31	Dept. of Public Safety Peace Officer Fund	Office of State Police	RS 11:545	\$249,000	This fund is to fund the retirement benefits of peace officers other than state troopers, who are employed by DPSC. Any monies in the fund not used for retirement benefits may be used to support the operations at DPSC, Capitol Complex police force.
P32	LA Life Safety and Property Protection Trust Dedicated Fund Account	Office of State Police	RS 40:1664.9	\$725,000	The purpose of this fund is for the implementation, administration, and enforcement for the training that is provided to the businesses that sell safety devices.
P34	Unified Carrier Registration Agreement Dedicated Fund Account	Shared (Various)	RS 32:1526	\$11,718,223	The fund is to be used for motor carrier safety programs, enforcement, or the administration of the Unified Registration Plan and the Unified Carrier Registration Agreement as required by the Unified Carrier Registration Act of 2005.
P36	Industrialized Building Program Dedicated Fund Account	Office of State Police	RS 40:1730.68	\$300,000	Monies from the fund shall be appropriated and paid to the secretary at the beginning of each fiscal year to be distributed to the office of state fire marshal, code enforcement and building safety, and shall be used for the implementation of this Part.
P37	Louisiana Bicycle and Pedestrian Safety Account	Office of State Police	RS 32:202	\$5,870	For the purposes of bicycle and pedestrian safety and which are appropriated to the account.
P38	Camp Minden Fire Protection Fund	Department of Military Affairs	RS 22:835.1	\$50,000	Monies in the fund shall be used solely to provide fire protection at the National Guard Installation at Camp Minden, to be used to contract with an independent fire district to provide for fire protection for Camp Minden.

Special Report on Funds
Per R.S. 39:16.11(B)

Fund Code	Fund Name	Department / Agency	Statute Citation	FY25 EOB as of 12/01/2024	Expenditures
P39	Insurance Verification System Dedicated Fund Account	Shared (Various)	RS 32:868	\$39,715,986	Funds shall be used to fully fund the annual maintenance of the real-time system to verify motor vehicle insurance; the next forty-two million dollars shall be dedicated to the Department of Public Safety and Corrections - Office of State Police to fund the pay plan adopted by the State Police Commission; the next seven million shall be used to fund the housing of parolees who are detained in sheriffs jails pending their revocation hearing; the next one million shall be used to provide additional funding to district attorneys and assistant district attorneys to fund additional assistant district attorneys; and the remainder of the funds shall be used for public safety and law enforcement purposes.
P43	Volunteer Firefighters' Tuition Reimbursement Fund	Office of State Fire Marshal	RS 40:1558.3	\$250,000	The monies in the fund shall be used solely for providing tuition reimbursement to eligible volunteer firefighters attending a state funded public college, university, or vocational or technical school.
P44	Trucking Research and Education Council Fund Account	Office of State Fire Marshal	RS 32:694	\$900,000	The money will be sent to the council to be used to promote education, training, research, and development for enhanced safety and efficiency within the industry.
P47	Office of State Fire Marshal Fire and Emergency Training Program Film Library Fund	Office of State Fire Marshal	RS 40:1547	\$50,000	The monies shall be used to provide training files, public education fire service films, and fire prevention films to be used by the volunteer fire departments, paid fire departments, and industrial fire brigades of the state.
Q01	Hazardous Waste Site Cleanup Fund	Office of Environmental Quality	RS 30:2205	\$7,543,489	This fund, administered by the secretary of the Department of Environmental Quality, is to be used to defray costs of investigating, testing, containing, controlling and cleanup of hazardous waste sites; as the state's share of matching funds for federal grants; and, to defray costs of securing and quarantining hazardous waste sites.
Q02	Environmental Trust Dedicated Fund Account	Office of Environmental Quality	RS 30:2015	\$79,007,583	Monies for the account are to be generated from fees for monitoring, maintenance, licenses, registration, permits and variances.
Q03	Clean Water State Revolving Fund	Shared (Various)	RS 30:2301	\$128,500,626	The purpose of this fund can be expended to provide assistance to eligible recipients for any activities of the CWSRF as may be permitted by the federal act or federal regulations
Q05	Motor Fuels Underground Storage Tank Trust Dedicated Fund Account	DEQ-Environmental State Revolving Loan Funds	RS 30:2195	\$21,249,485	The monies in this fund account should only be used for the following purposes: 1.Investigation and assessment of contaminated sites; 2.Interim replacement and permanent restoration of contaminated portable water supply; and 3.Rehabilitation and remedy contaminated sites.
Q06	Waste Tire Management Dedicated Fund Account	DEQ-Environmental State Revolving Loan Funds	RS 30:2418(G)	\$13,550,000	The monies in the fund shall be administered by the secretary of DEQ solely for the purposes of solving the state's waste tire problem.
Q07	Lead Hazard Reduction Dedicated Fund Account	DEQ-Environmental State Revolving Loan Funds	RS 30:2351.41	\$150,000	The monies in the Lead Hazard Reduction Fund shall be used solely for the purpose of funding the programs and activities provided for in this Chapter, as determined by the secretary.
Q08	Oyster Sanitation Dedicated Fund Account	Shared (Various)	RS 40:5.10	\$565,848	The treasurer shall disburse monies from the fund to the DHH and/or the DWF for projects or measures that protect, enhance, or restore sanitary conditions directly related to the molluscan shellfish industry. Monies from the fund may not be used other than for the sanitation purposes.
Q12	Brownsfield Cleanup Revolving Fund	Shared (Various)	RS 30:2551	\$400,000	The purpose of this fund can be expended to provide assistance to eligible recipients for any activities of the CWSRF as may be permitted by the federal act or federal regulations
Q13	Matching Funds for Revolving Loan Funds	Shared (Various)	RS 39:100.124	\$9,799,898	Monies are used to transfer \$10,020,300 to the Clean Water State Revolving Fund and \$13,678,798 to the Drinking Water Revolving Loan Fund.
RK1	Rockefeller Wildlife Refuge and Game Preserve Fund	Shared (Various)	RS 56:797	\$6,665,069	The remaining revenues and all income earned from investments of such revenues shall be used first, for the purpose of paying the cost of maintenance, policing, and improving the wildlife refuge and preserve, and the development of conditions suitable for improving the wildlife refuge and preserve, and any surplus shall be used by the Department of Wildlife and Fisheries for wildlife management programs and activities, and particularly for land acquisition throughout the state.
RK2	Rockefeller Wildlife Refuge Trust and Protection Fund	Shared (Various)	RS 56:797	\$1,820,809	1.\$60,000 to LA Student Financial Assistance Commission for scholarships approved by the Department of Wildlife and Fisheries (DW&F); 2.\$300,000 to McNeese State University for educational purposes; 3.\$300,000 to DWF to purchase land for upland game habitat; 4.\$300,000 to DWF to purchase lands that are of benefit to waterfowl and contribute to the North American Waterfowl Management Plan; 5.Until the principal in the Trust Fund reaches \$50 million, \$150,000 to the Louisiana Fur and Alligator Advisory Council; 6.If the Refuge Fund cannot cover the expenses needed for the Refuge, the Trust Fund income will be used 7.first to meet such expenses before the above dedications can be satisfied; and 8.However, as a one time allocation, \$350,000 to the DW&F for an initial design of a nature trail and visitor's center at the Rockefeller Wildlife Refuge and Game Preserve.

Special Report on Funds
Per R.S. 39:16.11(B)

Fund Code	Fund Name	Department / Agency	Statute Citation	FY25 EOB as of 12/01/2024	Expenditures
RS1	Marsh Island Operating Fund	Shared (Various)	RS 56:798	\$167,808	The state shall pay to the Russell Sage Foundation in the usual manner one-half of any and all revenues due the state as royalty, rentals, or otherwise from such use, exploration, and development of such leased lands, except tax revenue, and that the state shall devote the other half of such revenues so derived, first to maintaining, policing, and improving Marsh Island as a wildlife refuge or reserve, which funds shall be credit to, and form part of the Marsh Island Operating Fund, and any excess remaining of the state's one-half share of such revenues in the Marsh Island Operating Fund at the end of a fiscal year shall be divided into two equal parts for Russell Sage or Marsh Island Refuge Fund and the other part for the Department of Wildlife and Fisheries. After ten million dollars have accumulated in the Russell Sage or Marsh Island Refuge Fund, all interest and income from investments generated by that fund shall be transferred annually to the <u>Marsh Island Operating Fund</u> .
RS4	Russell Sage Special Fund #2	Office of Wildlife	RS 56:798	\$2,500,000	The Act provides that the resources of Russell Sage Special Fund # 2 be available to the Department of Wildlife and Fisheries to be expended for statewide propagation and protection of wildlife (See Russell Sage or Marsh Island Refuge Fund and Marsh Island Operating Fund).
RV4	Tax Commission Expense Dedicated Fund Account	Office of Wildlife	RS 47:1835	\$3,387,438	Appropriations from the expense fund shall only be made for expenses and costs of the tax commission, including but not limited to expenses and costs of operations, audits, and examinations and the defense, determination, or development of assessments and assessment procedures, including costs associated with outside experts.
RVA	Sports Facility Assistance Fund	Shared (Various)	RS 39:100.1	\$6,250,000	The monies in the fund shall be appropriated to the owner of the facility, course, stadium, or arena at which nonresident professional athletes and professional sports franchises earned income in Louisiana. Monies deposited in the fund resulting from participation in the National Football League shall be appropriated to the Louisiana Stadium and Exposition District. Except as otherwise provided in this Subsection, such monies appropriated shall be used for renovations, additions, operations, or maintenance of such facility, course, stadium, or arena. Except for monies deposited in the fund resulting from participation in the Pacific Coast League, monies appropriated to the Louisiana Stadium and Exposition District shall be used solely and exclusively for renovation of the Superdome, stadium development, development and promotion of the Louisiana Stadium and Exposition District, and for payment of contractual obligations of the district. Monies deposited in the fund resulting from participation in the Pacific Coast League and appropriated to the Louisiana Stadium and Exposition District shall be used solely and exclusively for renovations, operation, and maintenance of the baseball facility owned by the district in Jefferson Parish. Monies deposited in the fund resulting from the golf tournament known as the Compaq Classic, or its successor, shall be appropriated to the FORE Kids Foundation, Inc. for expenses of the foundation incurred in connection with the Compaq Classic.
RVC	Tobacco Regulation Enforcement Fund	Office of Revenue	RS 47:841	\$557,914	This fund is used to provide support for enforcement activities of the office of alcohol and tobacco control.
S01	Children's Trust Dedicated Fund Account	Office of Revenue	RS 46:2403	\$1,576,727	The revenues in this fund account shall be used for programs designed to prevent the physical and sexual abuse and gross neglect to children.
S02	Fraud Detection Fund	DCFS - Office for Children and Family Services	RS 46:114.4	\$724,294	The monies in the fund may be appropriated by the legislature to the Department of Children and Family Services for the enhancement of fraud detection and recovery activities in an amount not to exceed the balance on hand in the fund at the end of the previous calendar year. These funds shall not be used to replace, displace, or supplant state general funds appropriated for daily operation of any regional fraud detection activities of the Office of Children and Family Services.

Special Report on Funds
Per R.S. 39:16.11(B)

Fund Code	Fund Name	Department / Agency	Statute Citation	FY25 EOB as of 12/01/2024	Expenditures
S04	Traumatic Brain and Spinal Cord Injury Trust Fund	Office of Aging and Adult Services	RS 46:2633	\$1,208,434	Monies in the trust fund shall be used solely for (1) the purposes of funding the cost of care for traumatic head and spinal cord injury, including the administrative costs attributable to services provided by the trust fund program. The fund shall be considered as a source of last resort after private and governmental sources have been expended for Louisiana citizens. Authorization of expenditures for spinal cord injury care and head injury care shall be made by the office of aging and adult services, within the DHH, according to criteria established by the board. Expenditures may include but are not limited to post-acute medical care rehabilitation, therapies, medication, attendant care, and equipment necessary for activities of daily living; (2) not more than \$50,000 per year for establishment and operation of an information resource center; and (3) reimbursement of travel expenses of members of the advisory board incurred in the discharge of their duties. All unexpended and unencumbered monies in the fund at the end of the fiscal year shall remain in the fund. The monies in this fund shall be invested by the state treasurer in the same manner as monies in the state general fund, and interest earned on the investment of these monies shall be credited to the fund, following compliance with the requirement of Article VII, Section 9(B) relative to the Bond Security and Redemption Fund.
S05	Blind Vendors Trust Fund	Workforce Support and Training	RS 23:3041	\$550,243	The monies shall be used solely for the programs for the Blind Enterprise Program. The fund shall consist of monies collected from certain vending machines located on state, federal, and other property pursuant to the Randolph- Sheppard Act.
S06	Rehabilitation for the Blind and Visually Impaired Fund	State Aid to Local Government Entities	RS 27:392(B)(5)	\$2,000,000	Used solely to fund the Affiliated Blind of Louisiana and the Louisiana Center for the Blind at Ruston, rehabilitation services for the blind, deaf-blind, and visually impaired and for training the older visually impaired. Appropriations shall be allocated fifty percent each to the Affiliated Blind of Louisiana and the Louisiana Center for the Blind at Ruston.
S07	LA Military Family Assistance Fund	Department of Veterans Affairs	RS 46:122	\$215,528	The money shall be used to pay need-based claims of family members of activated military personnel or honorably discharged active-duty military personnel; to provide for state administration of the program; to provide for the third party administrator's expenses in administration of the program; and to conduct outreach activities for veterans of the U.S. Armed Forces and to pay for educational benefits for children, spouses, and surviving spouses of veterans.
S18	Continuum of Care Fund	DCFS - Office for Children and Family Services	RS 39:100.181	\$1,000,000	The monies are to be used by DCFS to fund continuum of care initiatives.
ST4	Unclaimed Property Leverage Fund	Unclaimed Property Leverage Fund	RS 9:165	\$15,000,000	Fifty percent of the funds shall to go I-49 North Account and 50% shall go to I-49 South Account. The accounts are to pay the principal and interest of unclaimed property bonds issued by State Bond Commission as the bonds become due and payable, and to fund such reserve for contingencies, costs, and expenses as may be required by the resolution authorizing the issuance of such bonds.
ST6	Legislative Capitol Technology Enhancement Fund	Legislative Budgetary Control Council	RS 24:39	\$16,000,000	The purpose is to fund construction, improvements, maintenance, renovations, repairs, and necessary additions to the House chamber, Senate chamber, legislative committee meeting rooms, and other legislative rooms, offices, and areas in the Capitol Complex for audio-visual upgrades and technology enhancements and for supporting all other operations and activities consistent with the authorized mission of the council.
STF	Fiscal Administrator and Receiver Revolving Loan Fund	State Aid to Local Government Entities	RS 39:100.126	\$455,646	The monies in the fund shall be appropriated and used only for the purpose of providing financial assistance (loan) to a political subdivision for which a court has appointed a fiscal administrator as provided in the Chapter by providing a source of funds from which the political subdivision may borrow in order to pay the costs and expenses associated with the independent fiscal administration of the political subdivision, including but not limited to all costs and expenses incurred by the fiscal administrator, the legislative auditor, the attorney general, the state treasurer, and any other persons engaged in connection with the independent fiscal administration.
STO	Southwest Hurricane Recovery Fund	State Aid to Local Government Entities	RS 39:100.126	\$112,036	Monies in the fund shall be used to assist in repairing structural damages caused by the 2020 hurricane season in Southwest Louisiana.
STR	Hurricane Ida Recovery Fund	State Aid to Local Government Entities	RS 39:100.126	\$277,810	This fund is to be used to make full and partial payments to eligible entities that suffered loss or damage caused by Hurricane Ida and were not fully compensated for such loss or damage by insurance and other federal and state disaster resources.
STU	Law Enforcement Recruitment Incentive Fund	State Aid to Local Government Entities	RS 39:100.126	\$3,500,000	A one-time incentive payment of \$5,000 may be given to certain newly-employed law enforcement officers in the state. This fund terminated on 7/1/25.
T01	Acadia Parish Visitor Enterprise	Sales Tax Dedications	RS 47:302.22	\$97,244	Shall be available to the Acadia Parish Convention and Visitors Commission to be used to promote tourism and economic development in Acadia Parish.

Special Report on Funds
Per R.S. 39:16.11(B)

Fund Code	Fund Name	Department / Agency	Statute Citation	FY25 EOB as of 12/01/2024	Expenditures
T02	Allen Parish Capital Improvements	Sales Tax Dedications	RS 47:302.36	\$215,871	The monies in the fund shall be used solely and exclusively in Allen Parish: (a) First for capital improvements to the parish courthouse. (b) Then for capital improvements to public property in Allen Parish. (c) Next for operating expenses, including but not limited to furniture, fixtures, and other movable equipment, on property described in (a) or (b). For the purposes of this Section, "capital improvements" shall mean expenditures for the renovation of the Allen Parish courthouse and for acquiring lands, buildings, equipment, or other permanent properties, or for their construction, renovation, preservation, maintenance, or improvement, or for payment of principal, interest, or premium, if any, and other obligations incident to the issuance, security, and payment of bonds or other evidences of indebtedness associated therewith. The monies paid into the Allen Parish Capital Improvements Fund shall be administered and distributed by the Allen Parish Capital Improvement Board which is hereby created. The monies shall be distributed as provided by the board for furtherance of the purposes of this Section.
T03	Ascension Parish Visitor Enterprise	Sales Tax Dedications	RS 47:302.21	\$1,250,000	Shall be available exclusively for use by the parish governing authority of Ascension Parish and shall be used solely for promoting tourism and related purposes in Ascension Parish. (2) For Fiscal Year 2014-2015 and each fiscal year thereafter, monies deposited into the fund shall be allocated as follows: (a) Twelve percent to the city of Donaldsonville. (b) Twelve percent to the city of Gonzales. (c) One percent to the town of Sorrento. (d) Seventy-five percent to the parish governing authority of Ascension Parish.
T05	Avoyelles Parish Visitor Enterprise Fund	Sales Tax Dedications	RS 47:302.6	\$120,053	The monies in the fund shall be available exclusively for tourism purposes, economic development purposes, and for capital improvements and purchases in Avoyelles Parish.
T06	Beauregard Parish Community Improvement	Sales Tax Dedications	RS 47:302.24	\$126,651	(1) 1/2 to the Beauregard Parish Covered Arena Authority created by R.S. 33:4577, to be used solely to maintain, repair, operate, and promote the Beauregard Parish Covered Arena. (2) 1/2 to the Beauregard Tourist Commission created by R.S. 33:4574, to be used to plan, acquire, construct, maintain, repair, and operate welcome centers. Any monies from an allocation not needed for such purpose may be used for any other authorized purpose.
T07	Bienville Parish Tourism and Economic Development Fund	Sales Tax Dedications	RS 47:302.51	\$27,527	Monies appropriated from the fund shall be allocated by the Bienville Parish Police Jury exclusively for funding of tourism promotion activities or economic development projects which are proposed by a chamber of commerce in the parish and approved by the police jury.
T08	Bossier City Riverfront and Civic Center	Sales Tax Dedications	RS 47:332.7	\$1,874,272	The monies in the fund shall be available exclusively for riverfront and downtown development and for the operation and maintenance of the civic center and a multipurpose arena in the city of Bossier City.

Special Report on Funds
Per R.S. 39:16.11(B)

Fund Code	Fund Name	Department / Agency	Statute Citation	FY25 EOB as of 12/01/2024	Expenditures
T09	Shreveport Riverfront & Convention Center & Independence Stadium	Shared (Various)	RS 47:332.6	\$3,247,088	(1) For allocation from all monies in the fund in the following amounts: (a) 3% to the Theater of the Performing Arts of Shreveport (b) 1.5% for African-American Multi-Cultural Tourism Commission and 1.5% for the Shreveport Bossier African American Chamber of Commerce (c) 2 2/3% for Sci-Port Discovery Center (d) 1 1/3% deposited into a special account in the fund for the expenditure and exclusive use of the La. State Exhibit Museum in Shreveport. All unexpended and unencumbered monies in this special account at the close of the fiscal year shall remain in the account. (e) 3% for the following: (i) 1% for the New Arts Cultural Society, Inc. (ii) 1% for Pamoja Art Society (iii) 1% for the Sci-Port Discovery Center for outreach activities to underserved populations. (f) The monies allocated to the entities in Subparagraph (c) of this Paragraph shall be used to pay for admission costs for Caddo Parish school system students who meet the definition of "At-Risk Children" as defined by the State Board of Elementary and Secondary Education. The monies allocated to the La State Exhibit Museum in Shreveport shall be deposited in the general operating budget of that entity. (g)(i) The Redbud Festival in Vivian, \$5,000 (ii) The Sunflower Festival in Gilliam, \$5,000 (iii) The Poke Salad Festival in Shreveport, \$5,000 (iv) The Oil City Gusher Days in Oil City, \$5,000). (2) All other monies remaining in the fund shall be used for riverfront and convention center development in the city of Shreveport and for renovation, expansion, or maintenance of Independence Stadium and related facilities in Shreveport, including but not limited to capital improvements with respect thereto. The monies in the fund shall be available exclusively for use by the Shreveport-Bossier Convention and Tourist Commission Bureau for the purpose of promoting and enhancing tourism activities, and for supporting all other activities consistent with the authorized mission of such commission. From R.S. 47:332.6B - The monies in the fund shall be available exclusively for the purposes provided in R.S. 47:302.2(C) and (D). However, \$47,000 of the monies deposited in the fund shall be allocated annually to Pamoja Art Society for African-American cultural activities in Shreveport, \$50,000 of the monies deposited into the fund shall be allocated annually to The Shreveport Multicultural Center, Inc., and \$15,000 of the monies deposited in the fund shall be allocated annually to the Rho Omega and Friends, Inc., for the Let the Good Times Roll Festival.
T10	West Calcasieu Community Center	Sales Tax Dedications	RS 47:302.12	\$1,332,678	The monies in the fund shall be available exclusively for operating expenses, capital improvements, and maintenance for the West Calcasieu Community Center in Calcasieu Parish. The West Calcasieu Parish Community Center Authority may issue bonds payable from a pledge and dedication of the amounts of proceeds of the tax in the West Calcasieu Community Center Fund. A portion of the funds went towards Bond Debt payments through 2012.
T11	Caldwell Parish Economic Development	Sales Tax Dedications	RS 47:322.36	\$169	The monies in the fund shall be utilized exclusively for purposes of the Caldwell Parish Industrial Development Board.
T12	Cameron Parish Tourism Development Fund	Sales Tax Dedications	RS 47:302.25	\$19,597	Shall be available exclusively for use by the St. Mary Parish Tourist Commission to fund the development of tourism and other economic growth projects within the parish of St. Mary.
T14	Town of Homer Economic Development Fund	Sales Tax Dedications	RS 47:302.42	\$18,782	Shall be utilized exclusively for economic development in the town of Homer.
T15	Concordia Parish Economic Development Fund	Sales Tax Dedications	RS 47:302.53	\$87,738	Shall be available for use by the Concordia Economic and Industrial Development District exclusively for economic development in Concordia Parish.
T16	DeSoto Parish Visitor Enterprise	Sales Tax Dedications	RS 47:302.39	\$159,438	Of the total monies appropriated from the fund in any fiscal year, 50% shall be allocated to the DeSoto Parish Tourism Commission, 35% shall be allocated to the DeSoto Parish Chamber of Commerce, and 15% shall be allocated to the Logansport Chamber of Commerce. Such monies shall be used solely and exclusively for tourism purposes, including the promotion of fairs and festivals in DeSoto Parish, and for economic development purposes in DeSoto Parish.
T17	East Baton Rouge Parish Riverside Centroplex Fund	Sales Tax Dedications	RS 47:332.2	\$1,249,308	The monies in the fund shall be available for capital improvements at the Riverside Centroplex, the Louisiana Arts and Science Center, Riverfront Promenade, and related projects in the Riverfront Development Plan, all such projects to be in the city of Baton Rouge. Half of the fund goes to make Bond Debt payments.
T18	East Carroll Parish Visitor Enterprise	Sales Tax Dedications	RS 47:302.32	\$7,158	Shall include acquisition of land and acquisition and construction of buildings for use by the Vernon Convention Facility; other capital improvements in Vernon Parish; and any other costs of improvements, operation, or maintenance in Vernon Parish for recreational facilities, museums, fishing ramps, and parks.

Special Report on Funds
Per R.S. 39:16.11(B)

Fund Code	Fund Name	Department / Agency	Statute Citation	FY25 EOB as of 12/01/2024	Expenditures
T19	East Feliciana Tourist Commission	Sales Tax Dedications	RS 47:302.47	\$2,693	(1) 20% of the money shall be appropriated to the Vernon Parish Tourist and Recreation Commission to be administered and distributed by the commission to be used for improvements in Vernon Parish as that term is defined in Subsection C of this Section. Administrative costs or debt service associated with this Subsection shall be no more than 5% of the amount appropriated. (2) 10% of the money shall be appropriated to the Vernon Parish Council on Aging, to be distributed equally to each of the senior citizen centers in the parish. Administrative costs or debt service associated with this Subsection shall be no more than 5% of the amount appropriated. The use of any funds distributed under this Paragraph of this Subsection are subject to the approval of a majority of the legislators who represent Vernon Parish. (3) 12% for the operation and maintenance of the arena facility in Vernon Parish. (4) And the following appropriations shall be made to the following towns and villages in Vernon Parish in the following manner to be used solely for salary and benefits of law enforcement officers and tourism-related activity: (a) 15% to the Town of New Llano. (b) 7% to the Village of Simpson. (c) 7% to the Town of Rosepine. (d) 7% to the Town of Hornbeck. (e) 7% to the Village of Anacoco. (5) The remaining 15% shall be transferred to the Vernon Parish Legislative Improvement Fund No. 2 as provided by R.S. 47:302.54. The monies in the Vernon Parish Legislative Improvement Fund No. 2 shall be subject to annual appropriations by the legislature and the monies in the fund shall be available exclusively to the Vernon Parish Police Jury for projects in Vernon Parish as determined by the Vernon Parish Legislative Community Improvement Board as created by R.S. 47:302.5(D).
T20	Evangeline Visitor Enterprise Fund	Sales Tax Dedications	RS 47:302.49	\$64,606	Shall be available for use by the Evangeline Parish Tourist Commission for the purpose of promoting and enhancing tourism activities.
T21	Franklin Parish Visitor Enterprise	Sales Tax Dedications	RS 47:302.34	\$75,811	The monies in the fund shall be used by the Franklin Parish Tourism Commission for tourism purposes.
T23	Iberia Parish Tourist Commission	Sales Tax Dedications	RS 47:302.13	\$424,794	The monies in the Iberia Parish Tourist Commission Fund shall be allocated to the Iberia Parish Tourist Commission to be used for tourism development purposes.
T24	Iberville Parish Visitor Enterprise Fund	Sales Tax Dedications	RS 47:332.18	\$116,858	The monies in the fund shall be made available exclusively for planning, development, or capital improvements of tourism sites in the parish of Iberville. For purposes of this Section, "capital improvements" shall mean expenditures for acquiring lands, buildings, equipment, or other permanent properties, or for their construction, preservation, development, or permanent improvement, or for payment of principal, interest, or premium, if any, and other obligations incident to the issuance, security, and payment of bonds or other evidences of indebtedness associated therewith.
T25	Jackson Parish Economic Development and Tourism	Sales Tax Dedications	RS 47:302.35	\$27,775	The monies in the fund shall be used by the Jackson Parish Tourism Commission for economic development and tourism related purposes.
T26	Jefferson Parish Convention Center Fund	Sales Tax Dedications	RS 47:332.1	\$3,405,107	The amount of proceeds in the Jefferson Parish Convention Center Fund collected in the city of Kenner shall be available exclusively for operating and maintaining the convention center in the city of Kenner. (2) The amount of proceeds in the Jefferson Parish Convention Center Fund collected in all areas on the east side of the Mississippi River in the parish of Jefferson exclusive of the city of Kenner shall be placed in escrow and shall be available exclusively for planning, designing, purchasing or preparing for the purchase of land, and otherwise preparing for the construction, and for the construction, operation, and maintenance of a convention, assembly, or municipal center on the east side of the Mississippi River in the parish of Jefferson. (3) The amount of proceeds in the Jefferson Parish Convention Center Fund collected in all areas on the west side of the Mississippi River in the parish of Jefferson shall be available exclusively for planning, designing, purchasing or preparing for the purchase of land, and otherwise preparing for the construction, and for the construction, operation, and maintenance of the John Alario, Sr. Multi-purpose Center on the west side of the Mississippi River in the parish of Jefferson. (4) The amount of proceeds in the Town of Grand Isle Tourist Commission Enterprise Fund shall be available exclusively for tourism development purposes and for planning, development, or capital improvements of tourism sites in the town of Grand Isle. "Capital improvements" means any expenditures for acquiring lands, buildings, equipment, or other permanent properties, or for their construction, preservation, development, or permanent improvement.(1) The parish of Jefferson may issue bonds payable from a pledge and dedication of the amounts of proceeds of the tax in the Jefferson Parish Convention Center Fund allocated pursuant to, and for the purposes set forth in, R.S. 47:332.1(B)(2) and (3). A portion of the fund goes toward Bond Debt payments.

Special Report on Funds
Per R.S. 39:16.11(B)

Fund Code	Fund Name	Department / Agency	Statute Citation	FY25 EOB as of 12/01/2024	Expenditures
T27	Jefferson Davis Parish Visitor Enterprise	Sales Tax Dedications	RS 47:302.38	\$155,131	Shall be available for use by the Jefferson Davis Parish Tourist Commission for the purpose of promoting and enhancing tourism activities, and for all other activities consistent with the authorized mission of such commission.
T28	Lafayette Parish Visitor Enterprise	Sales Tax Dedications	RS 47:332.9	\$3,207,681	For planning, development, and capital improvements at or adjacent to the Cajundome site. For the purposes of this Section, "capital improvements" shall mean expenditures for acquiring lands, buildings, equipment, or other permanent properties, or for their construction, preservation, development, or permanent improvement, or for payment of principal, interest, or premium, if any, and other obligations incident to the issuance, security, and payment of bonds or other evidences of indebtedness associated therewith.
T29	Lafourche Parish Enterprise Fund	Sales Tax Dedications	RS 47:302.19	\$349,984	Shall be available to the Lafourche Parish Tourist Commission to fund the development of tourism and other economic growth projects within the parish of Lafourche.
T30	LaSalle Economic Development District Fund	Sales Tax Dedications	RS 47:322.35	\$21,791	Monies in the fund shall be subject to an annual appropriation by the legislature. Sixty-Seven and one-half percent of the monies in the fund shall be utilized exclusively for purposes of the LaSalle Economic Development District. Twenty-two and one-half percent of the monies in the fund shall be utilized exclusively for the LaSalle Parish Museum. Ten percent of the monies in the fund shall be utilized exclusively for purposes of the Centennial Cultural Center.
T31	Lincoln Parish Visitor Enterprise Fund	Sales Tax Dedications	RS 47:302.8	\$262,429	The money in the fund received from Lincoln Parish shall be allocated to the Ruston-Lincoln Convention and Visitors Bureau to be used for tourism purposes, including the promotion of fairs and festivals in Lincoln Parish, and for economic development purposes in Lincoln Parish.
T32	Livingston Parish Tourism and Economic Development Fund	Sales Tax Dedications	RS 47:302.41	\$332,516	50% of the monies in the fund shall be available exclusively for use by the Livingston Parish Tourist Commission for the purpose of promoting and enhancing tourism activities, and for supporting all other activities consistent with the authorized mission of such commission. 50% shall be available exclusively for use by the Livingston Economic Development Council for the purpose of acquisition, development, and promotion of industrial parks within Livingston Parish.
T34	Morehouse Parish Visitor Enterprise	Sales Tax Dedications	RS 47:302.9	\$41,276	The money in the fund received from Morehouse Parish shall be allocated to the Morehouse Economic Development Corporation to be used for tourism purposes, including the promotion of fairs and festivals in Morehouse Parish, and for economic development purposes in Morehouse Parish.
T36	New Orleans Metropolitan Convention and Visitor Bureau	Sales Tax Dedications	RS 47:332.10	\$11,200,000	The monies in the fund shall be appropriated to the New Orleans Metropolitan Convention and Visitors Bureau. The fund is used to focus on Economic Development.
T37	Ouachita Parish Visitor Enterprise	Sales Tax Dedications	RS 47:302.7	\$1,800,000	The money in the fund received from Ouachita Parish shall be allocated to the Monroe-West Monroe Convention and Visitors Bureau to be used for tourism purposes, including the promotion of fairs and festivals, the construction of museums, equestrian and livestock centers, and sports facilities, and additions to civic and convention centers in Ouachita Parish, and for economic development purposes in Ouachita Parish.
T38	Plaquemines Parish Visitor Enterprise Fund	Sales Tax Dedications	RS 47:302.40	\$228,102	The monies in the fund shall be available to the Plaquemines Parish government exclusively to fund the development of tourism and other economic growth projects within the parish of Plaquemines, including but not limited to planning, development, and capital improvements. For purposes of this Section, "capital improvements" shall mean expenditures for acquiring lands, buildings, equipment, or other permanent properties, or for their construction, preservation, development, or permanent improvement, or for payment of principal, interest, or premium, if any, and other obligations incident to the issuance, security, and payment of bonds or other evidences of indebtedness associated therewith.
T39	Pointe Coupee Parish Visitor Enterprise	Sales Tax Dedications	RS 47:332.17	\$40,281	The monies in the fund shall be used exclusively for tourism-related purposes in Pointe Coupee Parish.
T40	Alexandria/Pineville Exhibition Hall Fund	Sales Tax Dedications	RS 33:4574.7	\$250,417	Shall be used for the acquisition, construction, and maintenance of an exhibition center. Any monies remaining after acquisition, construction, and maintenance of an exhibition center shall be appropriated by the governing authority of the city of Alexandria to the Alexandria/Pineville Area Convention and Visitors Bureau. The governing authority of the city of Alexandria may fund the revenues derived from the tax into negotiable bonds and may issue bonds from time to time solely and exclusively for the purpose of acquiring, constructing, and maintaining an exhibition center, such bonds payable solely from and secured by an irrevocable pledge and dedication of the tax hereby authorized, subject only to the prior payment of the costs and expenses of administration and collection of the tax.
T41	Red River Visitor Enterprise Fund	Sales Tax Dedications	RS 47:302.45	\$69,921	Shall be used by the Coushatta/Red River Chamber of Commerce exclusively for tourism development.

Special Report on Funds
Per R.S. 39:16.11(B)

Fund Code	Fund Name	Department / Agency	Statute Citation	FY25 EOB as of 12/01/2024	Expenditures
T42	Richland Parish Visitor Enterprise Fund	Sales Tax Dedications	RS 47:302.4	\$116,715	Not addressed in Title 47
T43	Sabine Parish Tourism Improvement	Sales Tax Dedications	RS 47:302.37	\$172,203	The monies in the fund shall be available exclusively for use by the Sabine Parish Tourist and Recreation Commission for the purpose of promoting and enhancing tourism activities, and for supporting all other activities consistent with the authorized mission of such commission.
T44	St. Bernard Parish Enterprise	Sales Tax Dedications	RS 47:332.22	\$116,399	The monies in the fund shall be available exclusively for tourism purposes and economic development purposes in St. Bernard Parish.
T45	St. Charles Parish Enterprise	Sales Tax Dedications	RS 47:302.11	\$1,756,583	The monies in the fund shall be available to the St. Charles Parish Council to fund the development of tourism and other economic growth projects within the parish of St. Charles.
T47	St. James Parish Enterprise	Sales Tax Dedications	RS 47:332.23	\$30,756	The monies in the fund shall be available for use by the governing authority of St. James Parish exclusively to promote tourism and economic development-related activities and for acquisition of land and acquisition, and/or construction, maintenance, and repair of buildings and parking areas for use as for the St. James Convention Facility or the St. James Parish Tourist Information Welcome Center, and other multipurpose buildings, including an agricultural arena and farmer's market.
T48	St. John the Baptist Convention Facility	Sales Tax Dedications	RS 47:332.4	\$329,036	The monies in the fund shall be available exclusively for acquisition of land and acquisition and/or construction of buildings for use as the St. John the Baptist Convention Facility. The governing authority of St. John the Baptist Parish may issue bonds payable from a pledge and dedication of the amounts of proceeds of the tax in the St. John the Baptist Convention Facility Fund. The authority shall obtain the approval of at least a majority of the members of the authority prior to the issuance of such bonds. Whenever such bonds are issued, the legislature shall annually appropriate, to the extent of deposits in the fund, monies sufficient to pay the principal, interest, and premium, if any, due on the bonds each year. If the legislature, after a diligent and good faith effort, fails to appropriate sufficient monies to pay the principal, interest, and premium, if any, due on the bonds each year, or if such appropriation cannot be effected, the state shall in no way be a party to any contractual rights arising from the bonds issued, nor shall the state be in any way obligated for any payments due to holders of the bonds issued under the provisions of this Subsection.
T49	St. Landry Parish Historical Development Fund No. 1	Sales Tax Dedications	RS 47:332.20	\$377,861	Shall be allocated exclusively for renovation, repair, reconstruction, maintenance, or for payment of principal, interest, or premium, if any, and other obligations incident to the issuance, security, and payment of bonds or other evidences of indebtedness, all related to the improvement or preservation of the Old City Hall-City Market in Opelousas and for capital projects related to tourism in St. Landry Parish.
T50	St. Martin Parish Enterprise Fund	Sales Tax Dedications	RS 47:302.27	\$172,179	The monies in the fund shall be used by the St. Martin Parish Tourist Commission for tourism purposes.
T51	St. Mary Parish Visitor Enterprise	Sales Tax Dedications	RS 47:302.44	\$1,310,000	Shall be available exclusively for use by the St. Mary Parish Tourist Commission to fund the development of tourism and other economic growth projects within the parish of St. Mary.
T52	St. Tammany Parish Fund	Sales Tax Dedications	RS 47:302.26	\$2,817,601	The monies in the fund shall be available exclusively for use by the St. Tammany Parish Tourist Commission and the St. Tammany Parish Economic and Industrial Development District. Monies in the fund shall be allocated as follows: St. Tammany Parish Tourist Commission, 85% and St. Tammany Parish Economic and Industrial Development District, 15%. D.(1) 25% of the fund, from the portion allocated to the St. Tammany Parish Tourist Commission, shall be subject to the restrictions and used solely for the purposes as provided in Paragraph (2) of this Subsection. 2(c) Beginning in FY05, and in each fiscal year thereafter, monies may be appropriated from the St. Tammany Parish Fund for support of performing arts and/or convention centers within St. Tammany Parish, including use for capital improvements related to the construction, maintenance, and operation of such centers. Appropriations shall be allocated as follows: (i) 20% of the total appropriation shall be allocated to the St. Tammany Parish Tourist Commission. (ii) 40% of the total appropriation shall be allocated to the Northshore Harbor Center District. (iii) 40% of the total appropriation shall be allocated to Recreation District No. 1 of St. Tammany Parish; however, in any fiscal year in which bonds are issued for purposes of the St. Tammany Events Center District, and for each fiscal year thereafter, this forty percent allocation will be divided equally between Recreation District No. 1 and the St. Tammany Events Center District.
T53	Tangipahoa Parish Tourist Commission Fund	Sales Tax Dedications	RS 47:332.14	\$522,008	The monies in the fund shall be available exclusively for use by the Tangipahoa Parish Tourist Commission.
T54	Tensas Parish Visitor Enterprise	Sales Tax Dedications	RS 47:302.33	\$1,941	Not addressed in Title 47

Special Report on Funds
Per R.S. 39:16.11(B)

Fund Code	Fund Name	Department / Agency	Statute Citation	FY25 EOB as of 12/01/2024	Expenditures
T55	Houma/Terrebonne Tourist	Sales Tax Dedications	RS 47:302.20	\$573,447	50% of the monies in the fund shall be available to the Houma Area Convention and Visitors Bureau and 50% of the monies in the fund shall be available to the Houma Downtown Development Corporation to fund the development of tourism and other economic growth projects within the parish of Terrebonne.
T56	Union Parish Visitor Enterprise	Sales Tax Dedications	RS 47:302.43	\$28,405	Shall be available exclusively for use by the Union Parish Tourist Commission for the purpose of promoting and enhancing tourism activities, and for supporting all other activities consistent with the authorized mission of such commission.
T57	Vermillion Parish Visitor Enterprise	Sales Tax Dedications	RS 47:332.11	\$252,244	Allocated to the Acadian Heritage and Cultural Foundation, Inc., city of Kaplan for the Kaplan Museum, the Gueydan Museum, Le Bayou Legendire Cultural Center, Les Chrétien's, Inc., Acadian Centre Acadian, Inc., the Abbeville Cultural and Historical Alliance, the city of Abbeville for the Sam Guarino & Son Blacksmith Shop Museum, and the Louisiana Military Hall of Fame and Museum, and to the village of Maurice for the Maurice Historical Preservation Society such that each entity receives an equal share of the monies. Monies shall be allocated only to a public or quasi-public entity of the state of Louisiana. For the purposes of this Section, "quasi-public entity" shall mean an entity that is recognized as a tax-exempt organization under the provisions of the Internal Revenue Code. In addition, quasi-public entities shall demonstrate that the entity is in good standing with the Louisiana secretary of state; public entities shall demonstrate compliance with audit requirements provided by law. In the event that any entity above ceases to exist, any unexpended and unencumbered monies allocated to that entity shall be distributed equally among the remaining entities.
T60	Webster Parish Convention and Visitors Commission	Sales Tax Dedications	RS 47:302.15	\$256,153	The monies in the fund shall be available to the Webster Parish Convention and Visitors Commission to fund the development of tourism and other economic growth projects within the parish of Webster.
T61	West Baton Rouge Parish Visitor Enterprise	Sales Tax Dedications	RS 47:332.19	\$515,436	The monies in the fund shall be made available exclusively for planning, development, or capital improvements of tourism sites in the parish of West Baton Rouge. For purposes of this Section, "capital improvements" shall mean expenditures for acquiring lands, buildings, equipment, or other permanent properties, or for their construction, preservation, development, or permanent improvement, or for payment of principal, interest, or premium, if any, and other obligations incident to the issuance, security, and payment of bonds or other evidences of indebtedness associated therewith.
T62	West Carroll Parish Visitor Enterprise	Sales Tax Dedications	RS 47:302.31	\$17,076	Not addressed in Title 47
T64	Winn Parish Tourism Fund	Sales Tax Dedications	RS 47:302.16	\$65,744	Eighty percent of the monies in the Winn Parish Tourism Fund shall be appropriated each fiscal year by the legislature to the Winnfield Museum Board. Greater Winn Parish Development Corporation for the Louisiana Political Museum and Hall of Fame and twenty percent shall be appropriated to the Winn Chamber of Commerce and Tourism to support tourism and economic development in Winn Parish.
TA0	Calcasieu Parish Higher Education Improvement	Shared (Various)	RS 47:302.14	\$1,936,098	Planning, development, or capital improvements at McNeese and SOWELA

Special Report on Funds
Per R.S. 39:16.11(B)

Fund Code	Fund Name	Department / Agency	Statute Citation	FY25 EOB as of 12/01/2024	Expenditures
TA1	Shreveport-Bossier City Visitor Enterprise	Executive Office	RS 47:332.30	\$557,032	For allocation from all monies in the fund in the following amounts: (a) 3% to the Theater of the Performing Arts of Shreveport. (b) 3% for African-American Multi-Cultural Tourism Commission. (c) 2 2/3% for Sci-Port Discovery Center. (d) 1 1/3% deposited into a special account in the fund for the expenditure and exclusive use of the La. State Exhibit Museum in Shreveport. All unexpended and unencumbered monies in this special account at the close of the fiscal year shall remain in the account. (e) 3% for the following: (i) 1% for the New Arts Cultural Society, Inc. (ii) 1% for Pamoja Art Society. (iii) 1% for the Sci-Port Discovery Center for outreach activities to underserved populations. (f) The monies allocated to the entities in Subparagraph (c) of this Paragraph shall be used to pay for admission costs for Caddo Parish school system students who meet the definition of "At-Risk Children" as defined by the State Board of Elementary and Secondary Education. The monies allocated to the La State Exhibit Museum in Shreveport shall be deposited in the general operating budget of that entity. (2) All other monies remaining in the fund shall be used for riverfront and convention center development in the city of Shreveport and for renovation, expansion, or maintenance of Independence Stadium and related facilities in Shreveport, including but not limited to capital improvements with respect thereto. Bonds may be issued for purposes authorized in this Section payable from a pledge and dedication of monies to be used for such purposes as provided in this Section. For the purposes of this Section, "capital improvements" shall mean expenditures for acquiring lands, buildings, equipment or other permanent properties, or for their construction, preservation, development, or permanent improvement, or for payment of principal, interest, or premium, if any, and other obligations incident to the issuance, security, and payment of bonds or other evidences of indebtedness associated therewith. B. The monies deposited pursuant to this Section in the Shreveport-Bossier City Visitor Enterprise Fund shall be subject to an annual appropriation by the legislature. The monies in the fund shall be available exclusively for use by the Shreveport-Bossier Convention and Tourist Commission Bureau for the purpose of promoting and enhancing tourism activities, and for supporting all other activities consistent with the authorized mission of such commission.
TA2	Vernon Parish Legislative Community Improvement	Executive Office	RS 47:332.3	\$458,109	For purposes of this Section, "improvements" shall include acquisition of land and acquisition and construction of buildings for use by the Vernon Convention Facility; other capital improvements in Vernon Parish; and any other costs of improvements, operation, or maintenance in Vernon Parish for recreational facilities, museums, fishing ramps, and parks. Vernon Parish Legislative Community Improvement Fund shall be appropriated, distributed, and used as follows: (1) 20% of the money shall be appropriated to the Vernon Parish Tourist and Recreation Commission to be administered and distributed by the commission to be used for improvements in Vernon Parish as that term is defined in Subsection C of this Section. Administrative costs or debt service associated with this Subsection shall be no more than 5% of the amount appropriated. (2) 10% of the money shall be appropriated to the Vernon Parish Council on Aging, to be distributed equally to each of the senior citizen centers in the parish. Administrative costs or debt service associated with this Subsection shall be no more than 5% of the amount appropriated. The use of any funds distributed under this Paragraph of this Subsection are subject to the approval of a majority of the legislators who represent Vernon Parish. (3) 12% for the operation and maintenance of the arena facility in Vernon Parish. (4) and the following appropriations shall be made to the following towns and villages in Vernon Parish in the following manner to be used solely for salary and benefits of law enforcement officers and tourism-related activity: (a) 15% to the Town of New Llano. (b) 7% to the Village of Simpson. (c) 7% to the Town of Rosepine. (d) 7% to the Town of Hornbeck. (e) 7% to the Village of Anacoco. (5) The remaining 15% of the money shall be transferred to the Vernon Parish Legislative Improvement Fund.
TA3	Alexandria Pineville Area Tourism	Executive Office	RS 47:302.30	\$242,310	The monies in the fund shall be used for tourism promotion in Rapides Parish by the Alexandria/Pineville Area Convention and Visitors Bureau
TA4	Rapides Parish Economic Development	Executive Office	RS 47:302.30	\$370,891	The monies in the fund shall be used for economic development purposes in Rapides Parish by the city of Alexandria.
TA5	Natchitoches Parish Visitor Enterprise	Executive Office	RS 47:302.10	\$134,708	Monies in the fund shall be available for use by the Natchitoches Parish Tourism Commission to be used for tourism development purposes.

Special Report on Funds
Per R.S. 39:16.11(B)

Fund Code	Fund Name	Department / Agency	Statute Citation	FY25 EOB as of 12/01/2024	Expenditures
TA6	Lincoln Parish Municipalities Fund	Executive Office	RS 47:332.43	\$258,492	The monies in the fund shall be allocated to the municipalities of Choudrant, Dubach, Simsboro, Grambling, Ruston, and Vienna, which allocation shall be proportionate and shall be based on the population of each municipality to the total population for all such municipalities. Monies allocated under this Section shall be used solely for infrastructure enhancements which support economic development or tourism. Municipalities allocated monies from this fund may combine their monies to achieve local, parish, or regional infrastructure enhancements which support economic development or tourism.
TA7	East Baton Rouge Community Improvement	Executive Office	RS 47:302.29	\$2,575,872	50% of the monies in the fund shall be used for urban mass transit in EBR Parish and 50% of the monies in the fund shall be used for the Research Park Corporation domiciled in EBR Parish. The funds allocated herein for urban mass transit shall not be used to displace, replace, or supplant funds previously appropriated or otherwise used for this purpose.
TA8	East Baton Rouge Parish Enhancement	Executive Office	RS 47:322.9	\$1,387,936	\$100,000 of the monies in the fund shall be available annually for use exclusively for urban mass transit purposes in EBR Parish. The funds allocated herein for urban mass transit shall not be used to displace, replace, or supplant funds previously appropriated or otherwise used for this purpose. \$100,000 of the monies in the fund shall annually be available for use by the BR Sports Foundation; however, no funds so allocated shall be used to pay the salary or related benefits of the executive director. The remainder of the monies in the fund shall be available annually for use by the Riverside Centroplex Arena and Exhibition Center. For purposes of this Section, "urban mass transit purposes" shall include operation and maintenance expenses related to urban mass transit. "Urban mass transit purposes" shall also include capital expenditures related to urban mass transit. For purposes of this Section, "capital expenditures" shall mean expenditures for acquiring lands, buildings, equipment, and vehicles or for payment of principal, interest, or premium, if any, and other obligations incident to the issuance, security, and payment of bonds or other evidences of indebtedness associated therewith.
TA9	Washington Parish Tourist Commission	Executive Office	RS 47:332.8	\$43,025	Shall be used exclusively for infrastructure and park projects in Washington Parish.
TB0	Town of Grand Isle Tourist Commission Enterprise Account	Executive Office	RS 47:332.1(B)(4)	\$28,295	The monies in the Town of Grand Isle Tourist Commission Enterprise Account shall be subject to an annual appropriation by the legislature. The monies in the account shall be utilized exclusively for tourism development purposes and for planning, development, or capital improvements of tourism sites in the town of Grand Isle.
TB1	Gretna Tourist Commission Enterprise Account	Executive Office	RS 47:322.34	\$118,389	The monies in the account shall be utilized exclusively for tourism development purposes and for planning, development, or capital improvements of tourism sites in the city of Gretna.
TB2	Lake Charles Civic Center	Executive Office	RS 47:322.11	\$3,158,003	The monies in the fund shall be available exclusively for use by the city of Lake Charles for operation, maintenance, and capital improvements for the Lake Charles Civic Center in Calcasieu Parish. The Lake Charles Civic Center Authority may issue bonds payable from a pledge and dedication of the amounts of proceeds of the tax in the Lake Charles Civic Center Fund. However, prior to the issuance of such bonds, the Lake Charles Civic Center Authority shall obtain the approval of a majority of the members of the governing authority of Calcasieu Parish, and the approval, given by majority vote, of each other governing authority which appoints members to the Lake Charles Civic Center Authority. Whenever such bonds are issued, the legislature shall annually appropriate, to the extent of deposits in the fund, monies sufficient to pay the principal, interest, and premium, if any, due on the bonds each year. If the legislature, after a diligent and good faith effort, fails to appropriate sufficient monies to pay the principal, interest, and premium, if any, due on the bonds each year, or if such appropriation cannot be effected, the state shall in no way be a party to any contractual rights arising from the bonds issued, nor shall the state be in any way obligated for any payments due to holders of the bonds issued under the provisions of this Section.

Special Report on Funds
Per R.S. 39:16.11(B)

Fund Code	Fund Name	Department / Agency	Statute Citation	FY25 EOB as of 12/01/2024	Expenditures
TB3	New Orleans Area Tourism and Economic Development	Executive Office	RS 47:322.38	\$466	50% shall be designated for grants to be selected by each state senator whose district includes all or any portion of Orleans Parish, and 50% shall be designated for grants to be selected by each state representative whose district includes all or any portion of Orleans Parish, in consultation with the board of commissioners of the district. The amount available for allocation by each senator shall be determined by dividing the population within Orleans Parish for the respective district by the total parish population and then multiplying such ratio by fifty percent of the total appropriation. The amount available for allocation by each representative shall be determined by dividing the population within Orleans Parish for the respective district by the total parish population and then multiplying such ratio by fifty percent of the total appropriation. Population data from the latest federal census shall be used in establishing allocation ratios. The board of commissioners of the district shall have administrative responsibility and authority for funds allocated pursuant to Subparagraph (1)(b) of this Subsection and shall consult with the appropriate representative or senator having authority to determine the grants to be distributed each year from the funds so allocated, but shall not have the authority to expend, obligate, allocate, or otherwise control any of such funds except as specifically provided in this Subsection. Grants shall be available for activities, projects, or programs undertaken for a public purpose, including but not limited to tourism, recreation, economic development, capital outlay, education, and services for youth and the elderly. Grants shall be exclusively available to public and private nonprofit entities, and such funds shall be expended only for a public purpose. No grantee which is a private, nonprofit corporation shall be involved in any political activity. "Political activity" shall mean an effort to support or oppose a proposition or the election of a candidate for political office or to support or oppose a particular political party in an election.
TB4	River Parishes Convention, Tourist, and Visitors Commission	Executive Office	RS 47:322.15	\$201,547	The monies in the fund shall be available exclusively for use by the River Parishes Convention, Tourist, and Visitors Commission.
TB5	St. Francisville Economic Development	Executive Office	RS 47:302.46	\$178,424	The monies in the fund shall be utilized by the town of St. Francisville exclusively for economic development and tourism-related expenses in West Feliciana Parish, fifty-two percent of which shall be used for that area outside the town of St. Francisville and forty-eight percent of which shall be used for that area within the town of St. Francisville.
TB6	Tangipahoa Parish Economic Development	Executive Office	RS 47:322.5	\$175,760	The monies in the fund shall be utilized exclusively for economic development in Tangipahoa Parish.
TB7	Washington Parish Infrastructure and Park	Executive Office	RS 47:332.8	\$50,000	Monies in the fund shall be used exclusively for infrastructure and park projects in Washington Parish.
TB8	Pineville Economic Development	Executive Office	RS 47:302.30	\$222,535	The monies in the fund shall be used for economic development in the city of Pineville.
TB9	Washington Parish Economic Development and Tourism	Executive Office	RS 47:322.6	\$14,486	The monies in the fund shall be utilized exclusively for economic development and tourism in Washington Parish.
TC0	Terrebonne Parish Visitor Enterprise	Executive Office	RS 47:322.24	\$564,845	The monies in the fund shall be available exclusively for use by the Houma Area Convention and Visitors Bureau to fund the development of tourism and other economic growth projects within the parish of Terrebonne.
TC1	Bastrop Municipal Center	Executive Office	RS 47:322.17	\$40,357	The monies in the fund shall be available exclusively for use by the city of Bastrop for operations, maintenance, renovations, and repairs to the Municipal Center.
TC2	Rapides Parish Coliseum	Executive Office	RS 47:322.32	\$74,178	The monies in the fund shall be used by the governing authority of Rapides Parish solely and exclusively for expenses for and associated with the Rapides Parish Coliseum.
TC3	Madison Parish Visitor Enterprise Fund	Executive Office	RS 47:302.4	\$34,326	Subject to appropriation by the Legislature.
TC4	Natchitoches Historical District Development	Executive Office	RS 47:302.10	\$319,165	Monies in the fund shall be available exclusively for use by the Natchitoches Historic District Development Commission, hereinafter "commission", which is created by R.S. 25:791. Such monies shall be used solely by the commission for the planning and development of the Natchitoches Historic District in the downtown area of the city of Natchitoches, as provided in R.S. 25:791, and for the administration and operation of the commission.
TC5	Baker Economic Development Fund	Executive Office	RS 47:302.50	\$39,499	The monies in the fund shall be utilized for such economic development purposes as may be authorized by the governing authority of the city of Baker.
TC6	Claiborne Parish Tourist and Economic Development Fund	Executive Office	RS 47:302.52	\$517	Monies in the fund utilized for Claiborne Parish Tourist and Economic district.
TC7	Ernest N. Morial Convention Center Phase IV Expansion Project	Executive Office	RS 47:322.38	\$2,000,000	The monies in the fund shall be appropriated and used to provide funds for the project and shall be administered by the Ernest N. Morial - New Orleans Exhibition Hall Authority. \$2.0 million goes to pay Bond Debt and comes out of the Sports Franchise Fund.

Special Report on Funds
Per R.S. 39:16.11(B)

Fund Code	Fund Name	Department / Agency	Statute Citation	FY25 EOB as of 12/01/2024	Expenditures
TC8	New Orleans Sports Franchise Fund	Executive Office	RS 47:322.38	\$11,700,000	The monies in the fund shall be appropriated and distributed each fiscal year to the La Stadium and Exposition District for use only to fund contractual obligations of the state to any NFL or NBA franchise located in Orleans Parish. Such obligations shall be "expenses of the operations and maintenance of both the district and the properties" for the purpose of the use of all revenues, from whatever source, derived by the district. However, the team practice facility or corporate headquarters for a NFL franchise may be located elsewhere in the state of La.
TC9	Lafourche Parish Association for Retarded Citizens Training and Development	Executive Office	RS 47:332.52	\$344,734	Monies appropriated from the fund shall be available for use by the Lafourche Parish Association for Retarded Citizens (ARC) for services including but not limited to professional services and adult habilitation.
TD1	Grant Parish Economic Development	Executive Office	RS 47:302.55	\$2,007	Monies appropriated from the fund shall be available for use by the Grant Parish Police Jury for promoting tourism in Grant Parish.
TD2	New Orleans Quality of Life Fund	Executive Office	RS 47:302.56	\$11,070,000	The monies in these funds shall be available exclusively for improvements to these parishes and municipalities.
TT1	Transportation Trust Fund	Shared (Various)	Art 7 Sec 27	\$1,525,433,464	The trust fund is to be used exclusively for highway construction and maintenance, the highway priority program, statewide flood control, ports and airports priority programs, transit, the Parish Transportation Fund and debt service for any bonds or other obligations payable from the trust fund as authorized by the amendment.
TT5	Construction Subfund (TTF)	Executive Office	Art 7 Sec 27(B)(2)	\$237,100,000	The trust fund is to be used exclusively for highway construction and maintenance, the highway priority program, statewide flood control, ports and airports priority programs, transit, the Parish Transportation Fund and debt service for any bonds or other obligations payable from the trust fund as authorized by the amendment.
TT6	Megaprojects Leverage Fund	Executive Office	RS 48:77.1(A)(4)(a)	\$40,000	The trust fund is to be used exclusively for highway construction and maintenance, the highway priority program, statewide flood control, ports and airports priority programs, transit, the Parish Transportation Fund and debt service for any bonds or other obligations payable from the trust fund as authorized by the amendment.
V01	Oil Spill Contingency Fund	Shared (Various)	RS 30:2483	\$8,245,328	Monies in the fund are to be used to immediately provide available funds for response to all threatened or actual unauthorized discharges of oil, for clean up of pollution from unauthorized discharges of oil, natural resources damages, damages sustained by any state agency or political subdivision, and removal costs from threatened, unauthorized discharges of oil.
V02	Drug Abuse Education and Treatment Dedicated Fund Account	Louisiana Commission on Law Enforcement	RS 15:1224	\$363,863	The account is to be used for grants to assist local public and private nonprofit agencies involved in drug abuse treatment programs as well as to pay administrative costs.
V13	Battered Women Shelter Fund Account	DCFS - Office for Children and Family Services	RS 13:998	\$92,753	The revenue shall be used to provide fiscal support to those non-profit organizations located and operating within the respective parishes that provide shelter for battered women and their children.
V19	Future Medical Care Fund	DCFS - Office for Children and Family Services	RS 39:1533.2	\$2,000,000	This fund is for the purpose of funding medical care and related benefits that may be incurred subsequent to judgment rendered against the state or a state agency as provided by R.S. 13:5106.
V20	LA Manufactured Housing Commission Fund	DCFS - Office for Children and Family Services	RS 51:911.28	\$305,775	Use solely for the purposes of the activities of the commission.
V25	Overcollections Fund	DCFS - Office for Children and Family Services	RS 39:100.21	\$37,800,000	Monies in the fund shall be invested and interest earned shall be credited to the state general fund . Unexpended and unencumbered monies in the fund at the end of the fiscal year shall remain in the fund.
V26	Energy Performance Contract Fund	DCFS - Office for Children and Family Services	RS 39:1496.1(E)	\$30,000	Two and ½ % of the total value of the performance-based energy efficiency contract at the time that a contract is executed by that proposer.

Special Report on Funds
Per R.S. 39:16.11(B)

Fund Code	Fund Name	Department / Agency	Statute Citation	FY25 EOB as of 12/01/2024	Expenditures
V29	State Emergency Response Fund	Shared (Various)	RS 39:100.31	\$1,100,000	Monies in the fund shall be appropriated and used to provide a source of funds to pay expenses incurred as a result of activities associated with the preparation for and response to an emergency or declared disaster. The expenditure for such a purpose from another source may be eligible to be repaid from the fund if the using agency has certified the necessity of such action to the commissioner of administration. Monies in the fund may also be utilized to provide bridge funding in anticipation of reimbursements from the federal government or other source. Any reimbursement received for expenses paid from the fund shall be returned to and deposited into the fund. Transfers of monies from the fund may be made from one agency to another prior to obtaining approval by the Joint Legislative Committee on the Budget in the event of an emergency and if certified by the commissioner of administration to the governor that any delay in the expenditure of such monies would be detrimental to the welfare and safety of the state and its citizens. The Joint Legislative Committee on the Budget shall be notified in writing of such declaration and shall meet to consider such action, but if it is found by the committee that such funds were not needed for an emergency expenditure, such approval may be withdrawn and any balance remaining shall not be expended. Monies in the fund may also be transferred to the FEMA Reimbursement Fund by the commissioner of administration with the approval of the Joint Legislative Committee on the Budget.
V31	Louisiana Public Defender Fund	DCFS - Office for Children and Family Services	RS 15:167	\$47,141,981	To be used solely and exclusively to provide for the implementation of the La. Public Defender Act and the program
V33	Louisiana Stadium and Exposition District License Plate Dedicated Fund Account	Louisiana Stadium and Exposition District	RS 47:463.149	\$600,000	First to pay principal and interest on any debt on state debt issued to fund improvements to the Louisiana Superdome and second to pay any operating expenses of the Louisiana Stadium and Exposition District.
V42	Capital Outlay Savings Fund	Shared (Various)	RS 39:100.121	\$146,440,200	Monies may be expended to provide funding for capital outlay projects, however, no withdrawals shall be made from the fund except by a specific appropriation made in a bill enacted by the legislature and to provide for allocation or appropriation for deposit into the Budget Stabilization Fund
V43	Louisiana Rescue Plan Fund	Louisiana Stadium and Exposition District	RS 39:100.51	\$8,000,000	Monies are allocated to Louisiana pursuant to the Coronavirus State Fiscal Recovery Fund of the American Rescue Plan Act of 2021. Monies are used to disburse into other funds.
V44	Water Sector Fund	Louisiana Stadium and Exposition District	RS 39:100.52	\$100,000,000	Monies shall be used to provide grant funding for repairs, improvements, and consolidation of water systems and sewer systems.
V45	Granting Unserved Municipalities Broadband Opportunities Fund	Louisiana Stadium and Exposition District	RS 39:100.53	\$90,000,000	Monies can be expended to provide grants to help fund broadband access in rural and disadvantaged areas.
V56	Engineering Fee Subfund	Louisiana Stadium and Exposition District	RS 39:100.52(D)	\$5,000,000	Monies in the fund shall be used to provide grant funding to certain political subdivisions for engineering fees arising out of application to the Water Sector Program.
V60	Political Subdivision Federal Grant Assistance Fund	Louisiana Stadium and Exposition District	RS 39:100.201	\$1,500,000	Monies shall be used for the administration of a program to assist political subdivisions with competitive federal grant opportunities made pursuant to the Infrastructure Investment and Jobs Acts (P.L. 117-58).
V61	Disability-Focused Disaster Preparedness and Response Fund	Louisiana Stadium and Exposition District	RS 29:726.8	\$500,000	Monies are used for 3% annually for administrative costs, including costs of grant administration. The rest is to be used by DACE (disability assessment and coordination entity to be determined by GOHSEP) to address particular identified needs of people with disabilities affected by disasters.
W01	Conservation Fund	Shared (Various)	RS 56:10	\$82,619,692	The resources in the fund shall be used solely for the programs and purposes and in the amounts appropriated each year to the Commission by the Legislature.
W02	Seafood Promotion and Marketing Fund	Shared (Various)	RS 56:10(B)	\$312,760	These funds are to be used to finance the functions and duties of Seafood Promotion and Marketing Board relating to the promotion and marketing of seafood in amounts appropriated yearly to the Department of Wildlife and Fisheries for use by the board.
W03	LA Fur Public Education & Marketing Fund	Louisiana Stadium and Exposition District	RS 56:266	\$65,750	The monies made available by the legislature from the fund as provided in this Section or from any other source shall be used solely for the programs, purposes, and specific goals enumerated in this Section. [R.S. 56:266(B) has goals that are related to educating the public regarding the need for trapping as a sound wildlife management tool and for education, marketing, etc. related to the fur industry.]
W04	Artificial Reef Development Fund	Louisiana Stadium and Exposition District	RS 56:639.8	\$8,112,163	Funding may be used for grants to nonprofit conservation organizations working in cooperation with the department.
W05	Wildlife Habitat & Natural Heritage Trust	Shared (Various)	RS 56:1923	\$1,990,663	When new land is acquired, an amount not to exceed 20% of the appraised value of the land is to be transferred into the account from the trust fund.

Special Report on Funds
Per R.S. 39:16.11(B)

Fund Code	Fund Name	Department / Agency	Statute Citation	FY25 EOB as of 12/01/2024	Expenditures
W08	LA Duck License, Stamp, and Print Dedicated Fund Account	Shared (Various)	RS 56:10(B)(5)	\$1,091,987	The monies in this fund shall be used solely for the programs and purposes associated with the Louisiana Duck Licenses, Stamp, and Print Program in the amounts appropriated each year to the department by the legislature; To conserve, restore, and enhance migratory waterfowl habitat by acquiring land, undertaking projects, protecting and enhancing coast, and making grants to N. O. American Waterfowl Habitat Conservation Plan; for administrative costs of the fund.
W09	LA Alligator Resource Dedicated Fund Account	Office of Wildlife	RS 56:279	\$2,916,742	Uses of the account are subject to legislative appropriation and include (1) salaries and financial support for specified positions within the Fur and Refuge Division of Wildlife and Fisheries; (2) assisting with funding for enforcement activities related to alligator farming; (3) assisting with funding marketing programs recommended by the LA Fur and Alligator Advisory Council; (4) funding research related to alligator conservation and enhancement of commercial alligator industry; (5) assisting with funding management of alligator population.
W16	Louisiana Wild Turkey Dedicated Fund Account	Office of Wildlife	RS 56:164	\$30,100	The funds will be used to acquire land in Louisiana which have the primary and direct purpose of conserving, restoring, and enhancing wild turkey habitat.
W18	Oyster Development Fund	Office of Wildlife	RS 56:10(B)(ii)	\$149,989	All expenditures and allocation of funds from this account shall be administered jointly by the Louisiana Seafood Promotion and Marketing Board and the Louisiana Oyster Task Force.
W20	Waterfowl Account	Office of Wildlife	RS 56:10(B)(8)	\$238,000	For the purpose of conserving, restoring, and enhancing migratory waterfowl habitat in La.
W22	Shrimp Marketing and Promotion Fund	Office of Wildlife	RS 56:10(B)	\$231,998	To be used for the development of markets and creation of marketing strategies for the development and market expansion for Louisiana shrimp. All expenditures and allocation of funds from this account shall be administered by the Louisiana Seafood and Marketing Board.
W23	Black Bear Account	Office of Wildlife	RS 56:10(B)	\$208,500	Conserving, restoring, and enhancing black bear habitat in Louisiana.
W24	Quail Account	Office of Wildlife	RS 56:10(B)	\$28,000	For the purpose of conserving, restoring, and enhancing quail habitat in Louisiana.
W26	White Tail Deer Account	Office of Wildlife	RS 56:10(B)(11)	\$15,700	The funds in this account shall be used solely for programs pertaining to the white tail deer in Louisiana.
W27	Aquatic Plant Control Dedicated Fund Account	Office of Fisheries	RS 56:10.1	\$5,294,210	To fund the aquatic plant control program and to fund cooperative research and public education efforts by the department and the LSU Agricultural Center relative to aquatic weed control and eradication.
W32	White Lake Property Fund Account	Office of Fisheries	RS 56:799.3	\$1,483,815	The monies in the fund shall be used for the operation, maintenance, administration, control, management, or enhancement of the White Lake Property and to enhance the property and to promote its wildlife ecosystem conservation and for education and research purposes associated directly with the property.
W33	Crab Development, Management, and Derelict Crab Trap Removal Account	Shared (Various)	RS 56:10(B)(1)(e)	\$492,148	The money may be used for the development of markets for crabs and the creation of marketing strategies for the development and market expansion for crabs harvested from LA waters.
W36	Litter Abatement Account	Shared (Various)	RS 56:10(B)(15)	\$792,310	The funds received from donations and local and private appropriations shall be used for expenses above and beyond the normal operating expenses of the section and shall not be considered by the division of administration when making annual budgets for the operating expenses of the section.
W37	MC Davis Conservation Fund	Office of Fisheries	RS 56:799	\$5,400	Funds for the preservation, acquisition, administration, management, operation, enhancement, and development of the forested wetlands in the Maurepas Swamp, Joyce, and Manchac Wildlife Management Areas, including the MC Davis Property, or for the activities conducted thereon.
W40	Saltwater Fish Research and Conservation Fund	Office of Fisheries	RS 56:10(B)(1)(g)	\$1,409,891	Such funds shall be used by the office of fisheries solely for the administration and conducting of the LA Recreational Creel Survey (LACREEL), the Recreational Offshore Landing Permit Program (ROLP), and the saltwater fish stock estimate.
W42	Shrimp Development and Management Account	Shared (Various)	RS 56:10(B)(1)(b)(ii)	\$189,900	Monies are used to defray the cost of the shrimp program within W&F and support the functions of the Shrimp Task Force.
W43	Oyster Resource Management Account	Shared (Various)	RS 56:10(B)(4)(a)	\$8,038,749	Monies are used to defray the cost of the oyster program within W&F.
W44	Charter Boat Fishing Escrow Account	Office of Fisheries	RS 56:10(B)(1)(f)	\$415,809	The purpose of this fund is promote the charter boat industry, protection of the fishery, and to provide administrative costs of the fund.
W45	Louisiana Outdoors Forever Fund	Office of Fisheries	RS 56:10(B)(17)	\$8,664,502	Monies will be used solely for the Louisiana Outdoors Forever Program which will provide funding for outdoor conservation projects in the state.
Y01	Motor Carrier Regulation Dedicated Fund Account	Public Service Commission	RS 45:169.1	\$227,490	The monies in the carrier fund shall be used to defray the cost of regulation of the intrastate motor carrier industry, specifically by the transportation division of the Public Service Commission. Monies in the carrier fund shall be available to increase manpower and physical support for regulation of the intrastate motor carrier industry.
Y03	Utility and Carrier Inspection and Supervision Dedicated Fund Account	Public Service Commission	RS 45:1177(A)	\$10,045,999	The monies in this fund shall be used solely for the expenses of the operations of the (Public Service) commission.

Special Report on Funds
Per R.S. 39:16.11(B)

Fund Code	Fund Name	Department / Agency	Statute Citation	FY25 EOB as of 12/01/2024	Expenditures
Y04	Telephonic Solicitation Relief Dedicated Fund Account	Public Service Commission	RS 45:844.14	\$199,746	The monies in the fund shall be used solely and exclusively for implementation, administration, and enforcement of the "Do Not Call" listing.
Z02	Parish Road Royalty Fund	Public Service Commission	Art 7 Sec 4(E)	\$19,906,803	On a monthly basis, the Bond Commission determines how much will be needed for bond requirements one year from the date for each parish. The State Treasurer then transfers that amount to the Parish Royalty Sinking Fund. On a quarterly basis the State Treasurer reviews the transfers made to the Sinking Fund for each parish. If there is any of the 10% allocation left, it is remitted to the parish and shown as an expenditure on the fund's statement. If the transfers made to the Sinking Fund were greater than the 10% allocated to that parish, the parish is required to reimburse the Royalty Fund.
Z03	General Severance Tax – Parish	Public Service Commission	Art 7 Sec 4(D)	\$56,884,582	This fund was established for the purpose of receiving and disbursing the taxes to the parishes.
Z04	Timber Severance Tax – Parish	Public Service Commission	Art 7 Sec 4(D)	\$14,685,037	This fund was established for the purpose of receiving and disbursing the taxes to the parishes.
Z11	LA Quality Education Support Fund (Support Fund)	Shared (Various)	RS 17:3801	\$41,029,093	Funding used for educational purposes
Z12	Coastal Protection and Restoration Fund	Shared (Various)	Const 7 Sec 10.2	\$185,521,897	Purposes for which the fund money can be expended: projects and structures engineered for the enhancement, creation, or restoration of coastal wetlands; match for federal or local project planning, design, construction, and monitoring; administration and project management; operational and maintenance of structural projects; vegetation planting, seeding, or other revegetation methods; planning and implementation of modifications to federal, state, or local flood control, navigation, irrigation, or enhancement projects; coastal wetlands conservation, coastal restoration, coastal zone management, hurricane protection, and infrastructure directly impacted by coastal wetlands losses; the administration and operation of the Coastal Protection and Restoration Authority and Board, the Governor's Advisory Commission on Coastal Protection, Restoration, and Conservation, and the Coastal Protection and Restoration Financing Corporation; projects and programs promoting scientific, technical, and engineering advances for the sustainability of coastal Louisiana; and bonds or other debt obligation of the Coastal Protection and Restoration Authority.
Z13	Louisiana Fund	Shared (Various)	RS 39:98.6	\$33,768,904	Funds for initiatives to ensure the optimal development of Louisiana's children through enhancement of educational opportunities and provision of appropriate health care; direct health care services for tobacco-related illnesses; initiatives to benefit the citizens of Louisiana with respect to health care; initiatives to diminish tobacco-related injury and death to Louisiana's citizens; and for other nonrecurring expenditures related to education and health care.
Z17	Health Excellence Fund	Shared (Various)	1/0/00	\$19,606,088	Funds for initiatives to ensure the optimal development of Louisiana's children by making provisions for appropriate health care through the Children's Health Insurance Programs, for services provided by school-based health clinics, rural health clinics, and primary care clinics and for early childhood intervention programs targeting children from birth through age four, including programs to reduce infant mortality. Also the fund shall be used for a program of research grants and projects that encourage innovations in advanced health care sciences and for providing comprehensive chronic disease management services.
Z18	Education Excellence Fund	Shared (Various)	1/0/00	\$12,131,535	Funds for appropriations to the state superintendent of education for distribution to approved private elementary and secondary schools, to specific special schools listed in the statutes, and to approved independent public schools, alternative schools, and programs.
Z19	TOPS Fund	Shared (Various)	1/0/00	\$123,833,805	Funds for the support of the state's program for financial assistance for student attending Louisiana institutions of postsecondary education as established in Chapter 20-G of Title 17, known as the Louisiana Tuition Opportunity Program for Students.
Z25	Revenue Stabilization Trust Fund	Public Service Commission	Const 7 Section 10.15	\$717,000,000	No appropriations shall be made until the balance at the beginning of the year is in excess of \$5 billion. Then the legislature may appropriate an amount not to exceed 10% of the fund balance to capital outlay projects and transportation infrastructure.
Z26	Louisiana Unclaimed Property Permanent Trust Fund	Public Service Commission	RS 39:100.161	\$35,000	Investment earnings shall be available for appropriation to pay expenses incurred in the investment and management of the UCP Permanent Trust Fund.