CONSTITUTIONAL AND STATUTORY DEDICATIONS

PERFORMANCE AUDIT SERVICES
INFORMATIONAL REPORT
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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

February 11, 2016

The Honorable John A. Alario, Jr.,
President of the Senate
The Honorable Taylor Barras
Speaker of the House of Representatives

Dear Senator Alario and Representative Barras:

This report provides information on Louisiana's statutory and constitutional dedications. In addition to providing information, the purpose of this report is to discuss and provide recommendations for the challenges the Legislature faces in reviewing these dedications. I hope this report will benefit you in your legislative decision-making process.

We would like to express our appreciation to the management and staff of the Department of the Treasury, Division of Administration, Legislative Fiscal Office, Senate Fiscal Services, and House Fiscal Division for their assistance with this report.

Sincerely,

Daryl G. Purpera, CPA, CFE
Legislative Auditor

DGP/aa

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Daryl G. Purpera, CPA, CFE

Constitutional and Statutory Dedications

February 2016

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Introduction

"Dedications" is a commonly used term to describe a means of financing that is designated in law for a defined purpose.

Louisiana has 370 dedications that were established to ensure funding for governmental programs and activities by assigning, or dedicating, uses for specific sources of revenue.[1] Twenty-six dedications are established in the Louisiana Constitution, and 344 are established in the Louisiana Revised Statutes. For fiscal year 2014, which was the most recent and complete financial information available from the Department of the Treasury, spending from dedications totaled approximately $4.3 billion, or 16.0% of total expenditures. Of this amount, $2.3 billion (54.3%) was from constitutional dedications, and $2.0 billion (45.7%) was from statutory dedications. Exhibit 1 summarizes the constitutional and statutory dedications with the largest expenditures in fiscal year 2014.

Exhibit 1
Top Dedications, by Expenditures
Fiscal Year 2014

Established in Constitution	Expenditures	Established in Revised Statutes	Expenditures
Transportation Trust Fund (TT1)	$1,389,209,476	Overcollections Fund (V25)	$442,345,887
Louisiana Lottery Proceeds Fund (G01)	$158,751,696	2013 Amnesty Collections Fund (STB)	$292,860,822
Louisiana Medical Assistance Trust Fund (H08)	$157,857,986	Medicaid Trust Fund for the Elderly (H19)	$183,598,573
TOPS Fund (Z19)	$138,176,865	Support Education in Louisiana First Fund (G10)	$146,954,368
Coastal Protection and Restoration Fund (Z12)	$131,307,232	Clean Water State Revolving Fund (Q03)	$64,176,017
Louisiana Wildlife and Fisheries Conservation Fund (W01)	$68,740,119	Video Draw Poker Device Fund (G03)	$55,022,611
Royalty Road Fund (Z02)	$54,365,157	Environmental Trust Fund (Q02)	$53,467,008
Oil Spill Contingency Fund (V01)	$52,677,781	State Highway Improvement Fund (HW9)	$48,000,000
Louisiana Quality Education Support Fund (Z11)	$47,175,598	Workers' Compensation Second Injury Fund (LB1)	$46,845,659
General Severance Tax Parish (Z03)	$38,736,895	Tobacco Tax Health Care Fund (E32)	$37,252,963

Note: The three-digit code following the fund name is the code used in the state accounting system (ISIS).
Source: Prepared by legislative auditor's staff using information from the Fiscal Year 2016 Executive Budget Supporting Document.

[1] Our list of 370 dedications may differ from other published lists due to varying methodologies and sources. See Appendix E for our detailed scope and methodology.

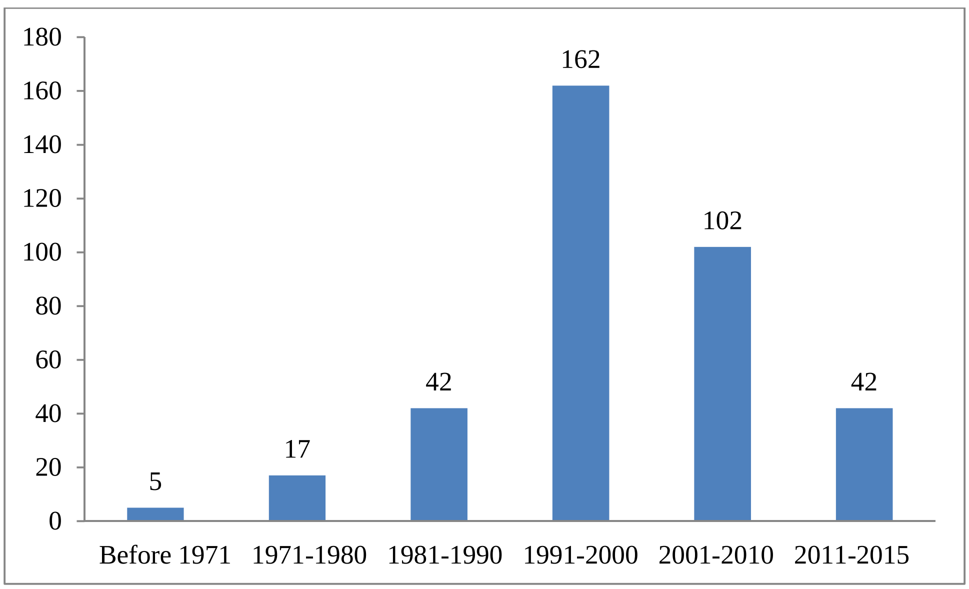
Recently, there has been a great deal of attention and discussion focused on dedications. There is a perception in Louisiana that money is locked up in dedications and that abolishing dedications would help resolve budget shortfalls and give the Legislature the flexibility to fund programs that have the highest priority. In addition, complex accounting and a lack of transparency and accountability make it difficult to determine whether dedicated funds are spent appropriately, as dedicated money does not undergo the same level of scrutiny and prioritization each year as money that is appropriated from the state General Fund.

The purpose of this report is to provide information on dedications established in the Louisiana Constitution and Revised Statutes and to discuss and provide recommendations for the challenges the Legislature faces in reviewing them. Appendix A provides a comprehensive list of all constitutional and statutory dedications including creation date, source of funding, purpose, revenues and expenditures for fiscal year 2014, and fund balances for fiscal year 2015. Appendix B contains categories of revenue for dedications, Appendix C contains dedications categorized by primary function, Appendix D contains funds transfer information, and Appendix E details our scope and methodology.

Information on Dedications

Most dedications were created between 1991 and 2000. The process for creating a dedication is the same as for any other law. Members of the Legislature introduce bills and, if passed, they become part of the Louisiana Revised Statutes. In a similar way, dedications become a part of the Louisiana Constitution by first passing through the legislative process and then by a vote of the people. During each legislative session, new dedications can be created and existing ones can be abolished. For example, during the 2015 Regular Session, the Legislature created the New Orleans Public Safety Fund (P40) to support a State Police presence in the French Quarter area of New Orleans. According to the Louisiana Association of Business and Industry (LABI), the Roemer administration and the Legislature abolished more than 100 dedications in one bill to help address budget deficits in the late 1980s.[2] However, since then more dedications have been created. Exhibit 2 categorizes the 370 dedications by the timeframe in which they were created.

Exhibit 2
Number of Dedications by Creation Date



Source: Prepared by legislative auditor staff using information from the Department of the Treasury.

Most dedications are funded through taxes and assessments. **These dedications totaled $859 million in revenue during fiscal year 2014.** We grouped the 370 dedications into 10 categories based on actual sources of revenue in fiscal year 2014. These revenue sources included tax revenue, gaming revenue, fees and fines, appropriations from the state General Fund, and others as shown in Exhibit 3. The most common source of revenue for dedications was tax and/or assessments, with 108 dedications totaling approximately $859 million. The largest dedication from taxes was the Transportation Trust Fund (TT1), which is funded primarily by the gasoline tax. In addition, of the 370 dedications, there are 87 statutory

[2] *Budget Basics #3 - Recommendations for Budget Reform*, 2015

dedications that commit hotel/motel taxes to support local governments. Appendix B categorizes dedications by revenue source.

Exhibit 3
Dedications by Primary Revenue Source
Fiscal Year 2014

Primary Revenue	Number	FY14 Revenue	Examples of Dedications
Tax and/or Assessment	108	$859,491,958	Transportation Trust Fund (TT1), Retirement System Insurance Proceeds Fund (I05), Tobacco Tax Health Care Fund (E32)
Multiple/Other	71	$756,600,387	Overcollections Fund (V25), Department of Justice Legal Support Fund (JS5), Louisiana Medical Assistance Trust Fund (H08)
Gaming and/or Lottery	21	$562,772,419	Video Draw Poker Device Fund (G03), Louisiana Lottery Proceeds Fund (G01), Support Education in Louisiana First Fund (G10)
Fees and/or Fines	76	$319,765,020	Riverboat Gaming Enforcement Fund (G04), State Highway Improvement Fund (HW9), Environmental Trust Fund (Q02)
Oil and Gas	10	$318,237,453	Louisiana Wildlife and Fisheries Conservation Fund (W01), Coastal Protection and Restoration Fund (Z12), Louisiana Quality Education Support Fund (Z11)
Private Money*	9	$89,985,994	Louisiana Education Tuition and Savings Fund (E16), Artificial Reef Development Fund (W04), Traumatic Head and Spinal Cord Injury Trust Fund (S04)
Tobacco Settlement	2	$48,360,642	Health Excellence Fund (Z17), Louisiana Fund (Z13)
Interest Earnings	17	$21,920,312	Education Excellence Fund (Z18), Louisiana Mega-Project Development Fund (ED5), Variable Earnings Transaction Fund (E36)
State General Fund	8	$53,666	Louisiana Public Defender Fund (V31), Tobacco Settlement Enforcement Fund (JS9), Louisiana Interoperability Communications Fund (V30)
No Fiscal Year 2014 Revenue	48	$0	Higher Education Initiatives Fund (E18), Academic Improvement Fund (E31), MediFund (E42)

*Includes gifts, grants, donations, and monies from private citizens.
Note: This exhibit does not include revenue for dedications the Department of the Treasury does not track, such as the Royalty Road Fund (Z02), General Severance Tax Parish (Z03), Timber Severance Tax Parish (Z04), and Revenue Sharing Fund (Z06).
Source: Prepared by legislative auditor's staff using financial information provided in the fund balance sheets by the Department of the Treasury.

The purpose of most dedications is to support local governments and environmental protection, but dedications related to infrastructure have resulted in the largest expenditures. We grouped dedications into 21 categories based on the primary purpose as described in law. Although support for local governments and environmental protection comprise the highest number of dedications at 95 and 51 respectively, dedications related to infrastructure had the largest expenditures,[3] approximately $1.6 billion, in fiscal year 2014. Exhibit 4 summarizes dedications by primary function. See Appendix C for detailed descriptions of the function categories.

[3] We did not verify whether these expenditures were actually used for the specific purpose in law.

Exhibit 4 Dedications by Primary Function Fiscal Year 2014			
Primary Function Based on Law	**Number**	**Total Expenditures**	**Examples of Dedications**
Support for and Oversight of Local Governments	95	$152,429,703	Fiscal Administrator Revolving Loan Fund (STF), New Orleans Metropolitan Convention and Visitors Bureau Fund (T36), New Orleans Sports Franchise Fund (TC8), Jefferson Parish Convention Center Fund (T26)
Environmental Protection	51	$400,718,610	Oilfield Site Restoration Fund (N05), Louisiana Help Our Wildlife Fund (W15), Coastal Protection and Restoration Fund (Z12)
Public Safety	31	$79,886,797	Motorcycle Safety, Awareness, and Operator Training Program Fund (P04), Explosives Trust Fund (P21), New Orleans Public Safety Fund (P40), Camp Minden Fire Protection Fund (P38)
Education	26	$363,024,405	Higher Education Louisiana Partnership Fund (E11), Bossier Parish Truancy Program Fund (E33), TOPS Fund (Z19)
Agricultural Services	24	$22,830,396	Louisiana Agricultural Finance Authority Fund (A07), Boll Weevil Eradication Fund (A12), Shrimp Marketing and Promotion Fund (W22)
Social Protection	22	$41,202,096	Disability Affairs Trust Fund (P09), Exploited Children's Special Fund (S14), Fund for Louisianians in Need of Civil Legal Assistance (JU4)
Economic Development	17	$112,362,661	Workforce and Innovation for a Stronger Economy Fund (E45), Entertainment Promotion and Marketing Fund (EDE), New Orleans Sports Franchise Assistance Fund (G19)
Health Care	17	$378,618,057	Louisiana Medical Assistance Trust Fund (H08), Health Care Redesign Fund (H28), Drug Abuse Education and Treatment Fund (V02)
Special Compensation	16	$222,948,703	Crime Victims Reparations Fund (CR1), Judges' Supplemental Compensation Fund (JU2), Office of Workers' Compensation Administrative Fund (LB4)
Infrastructure	16	$1,568,066,754	State Highway Improvement Fund (HW9), New Orleans Ferry Fund (HWF), Drinking Water Revolving Loan Fund (H22)
Multiple Uses - Various	13	$147,304,513	Video Draw Poker Device Fund (G03), Mineral Revenue Audit and Settlement Fund (Z09)
Consumer Protection	10	$20,127,757	Petroleum Products Fund (A15), Automobile Theft and Insurance Fraud Prevention Authority Fund (I12), Telephonic Solicitation Relief Fund (Y04)
Culture, Recreation, and Tourism	8	$15,671,033	Louisiana State Parks Improvement and Repair Fund (CT4), Archaeological Curation Fund (CT5), New Orleans Urban Tourism and Hospitality Training in Economic Development Foundation Fund (G16)
Disaster Management	5	$7,756,707	State Emergency Response Fund (V29), Enforcement Emergency Situation Response Account (W29)
Professional Licensure and Standards	4	$9,000	Louisiana State Board of Private Security Examiners Fund (C08)
Protection of State Financial Interests	4	$2,339,453	Department of Justice Debt Collection Fund (JS7)
Public Records	3	$3,183,977	Vital Records Conversion Fund (H18)
Any Public Purpose	3	$735,206,709	Louisiana Investment Fund for Enhancement (L.I.F.E.) (Z07), Overcollections Fund (V25)
Budget Deficit Mitigation	2	$0	FMAP Stabilization Fund (H35)
Community Development	2	$225,000	Beautification Project for New Orleans Neighborhoods Fund (G17), Friends of NORD Fund (G18)
Animal Welfare	1	$0	Louisiana Animal Welfare Fund (V21)

Note: The three-digit code in parentheses following the fund name is the code used in the state accounting system (ISIS).
Source: Prepared by legislative auditor’s staff based on the primary purpose described in law.

Some agencies depend on dedications as their primary source of funding. The Public Service Commission, Department of Transportation and Development (DOTD), and Department of Environmental Quality all rely heavily on dedications. For example, DOTD is funded primarily through the Transportation Trust Fund (TT1). For other agencies, such as the Department of Children and Family Services and the Department of Veterans Affairs, dedications make up a small portion of their total expenditures. In fiscal year 2014, the Department of Health and Hospitals and DOTD were the two state agencies that spent the most statutorily-dedicated funds. Exhibit 5 summarizes dedication expenditures for fiscal year 2014 as a percentage of total expenditures for each agency or budget unit.

Exhibit 5
Dedication Expenditures, by Percentage of Total Expenditures
Fiscal Year 2014

Agency	Expenditures by Dedications	Total Expenditures	Percentage of Total Expenditures
Public Service Commission	$8,372,064	$8,519,637	98.27%
Department of Transportation and Development	514,282,858	558,532,903	92.08%
Department of Environmental Quality	80,449,239	99,525,747	80.83%
Department of Wildlife and Fisheries	92,459,014	129,554,513	71.37%
Public Safety Services	195,549,328	392,311,227	49.85%
Department of Economic Development	19,879,054	40,229,064	49.41%
Department of Agriculture and Forestry	29,996,436	67,339,706	44.54%
Department of Natural Resources	27,367,238	64,052,601	42.73%
Louisiana Workforce Commission	92,723,379	241,956,077	38.32%
Department of the Treasury	5,469,001	15,348,055	35.63%
Office of the Attorney General	14,381,912	58,433,403	24.61%
Department of Culture, Recreation, and Tourism	10,151,265	79,369,508	12.79%
Department of State Civil Service	1,841,721	17,122,342	10.76%
Executive Department	243,128,100	2,449,440,931	9.93%
Department of Health and Hospitals	696,441,798	8,726,263,825	7.98%
Department of Education	276,844,925	5,051,609,626	5.48%
Department of Insurance	1,322,961	29,254,089	4.52%
Department of Revenue	3,190,585	89,625,873	3.56%
Office of the Secretary of State	1,411,334	66,583,208	2.12%
Department of Children and Family Services	1,052,636	629,030,269	0.17%
Department of Veterans Affairs	75,767	56,028,771	0.14%
Corrections Services	54,000	476,210,572	0.01%
Office of the Lieutenant Governor	0	5,679,346	0.00%

Other Budget Units	Expenditures by Dedications	Total Expenditures	Percentage of Total Expenditures
Capital Outlay	$877,130,296	$1,056,497,716	83.02%
Other Requirements	214,619,245	759,210,355	28.27%
Special Schools and Commissions	$22,115,210	85,284,162	25.93%
Higher Education	585,432,199	2,503,197,692	23.39%
LSU Health Care Services Division	20,000,000	95,654,187	20.91%
Non-Appropriated Requirements	133,855,361	751,714,021	17.81%
Legislative Expense	5,805,271	98,448,770	5.90%
Ancillary Appropriations	92,117,798	1,798,451,052	5.12%
Judicial Expense	6,289,503	153,628,411	4.09%
Youth Services	102,831	116,445,409	0.09%
Total	**$4,273,912,329**	**$26,770,553,068**	**15.96%**

Source: Prepared by legislative auditor's staff using the Fiscal Year 2016 Executive Budget Supporting Document.

Some dedications have had no financial activity since they were established. We found 21 dedications that have had no revenue or expenditure activity since they were established, as shown in Exhibit 6. Funds may have no activity if no fines have been levied or if no fees were collected.

Exhibit 6
Dedications with No Financial Activity Since Creation, by Creation Year
As of June 30, 2014

Dedication	Creation Year	Dedication	Creation Year
Fund for the Louisiana Board of Chiropractic Examiners (C05)	1974	Louisiana Buy Local Purchase Incentive Program Fund (A28)	2011
Higher Education Louisiana Partnership Fund (E11)	1991	Camp Minden Fire Protection Fund (P38)	2012
Fund for Louisianians in Need of Civil Legal Assistance (JU4)	1997	Unfunded Accrued Liability Account (RVE)	2012
Millennium Leverage Fund (Z20)	2000	Specialized Educational Institutions Support Account (RVF)	2012
Barrier Island Stabilization and Preservation Fund (N11)	2004	Major Events Fund (ST9)	2012
Agricultural and Seafood Products Support Fund (Z24)	2004	MediFund (E42)	2013
Atchafalaya Basin Conservation Fund (N13)	2008	Bogalusa Health Services Fund (H36)	2013
Center of Excellence for Autism Spectrum Disorder (H31)	2009	Specialized Provider Licensing Trust Fund (S12)	2013
Carbon Dioxide Geologic Storage Trust Fund (N14)	2009	Juvenile Detention Licensing Trust Fund (S13)	2013
Louisiana Emergency Response Network Fund (H34)	2010	Exploited Children's Special Fund (S14)	2013
Status of Grandparents Raising Grandchildren Fund (S10)	2010		

Note: The three-digit code in parentheses following the fund name is the code used in the state accounting system (ISIS).
Note: This exhibit does not include dedications created during the 2014 and 2015 Legislative Sessions.
Source: Prepared by legislative auditor's staff using financial information provided by the Department of the Treasury and the Fiscal Year 2016 Executive Budget Supporting Document.

Some dedications divert money from the state General Fund. Of the 370 dedications, 62 have priority access to funding from major sources of state revenue, such as taxes, oil and gas royalties, and lottery proceeds. These dedications are highlighted in gray in Appendix A. While these dedications protect programs such as education and health care, they may hinder budget flexibility and affect the ability of the Legislature to prioritize all state spending.

As part of the budget process, the Revenue Estimating Conference (REC) estimates the amount of money the state expects to receive from major sources of state revenue.[4] From the total estimated revenue, the REC deducts the money that is dedicated. The remaining money constitutes the state General Fund. For example, revenue from the gasoline tax is dedicated to the Transportation Trust Fund (TT1) for the construction and maintenance of state and federal roads. Revenue from the Lottery is dedicated to the Lottery Proceeds Fund (G01) primarily for education. This process is illustrated below using calculations from REC's official forecast for fiscal year 2016 adopted on November 16, 2015.

Major Sources of State Revenue: $10.5 billion

Less: $2.1 billion for dedications

Equals: $8.4 billion in the state General Fund

After the 62 priority dedications described above are funded, other dedications further reduce the money available in the state General Fund. For these dedications, state general funds are either explicitly designated in law or have historically been the primary funding source. For example, $90 million is allocated from the state General Fund each year to the Revenue Sharing Fund (Z06) for payments to parishes to offset losses caused by homestead exemptions. There are also 87 statutory dedications that commit hotel/motel taxes from the state General Fund to support the local governments in which the taxes were collected (see Exhibit 3 in Appendix A).

The Legislature authorized more than $530 million[5] to be transferred from dedications during the 2011 to 2015 legislative sessions. To resolve budget shortfalls, at times the Legislature transfers, or "sweeps," money from dedications and uses it for purposes other than what is stated in law. Although there are various mechanisms used to transfer money from dedications, the primary method used is transfers authorized each legislative session in a "funds bill." Exhibit 7 shows the amount of transfers authorized in each funds bill from 2011 to 2015.

[4] The REC updates its revenue estimates throughout the fiscal year.

[5] This total includes double-counts because transfers can involve transfers from one dedication into another and then a transfer out of that same dedication. For example, the funds bill authorizes transfers from several dedications into the Overcollections Fund (V25) and then authorizes a transfer out of the Overcollections Fund to the state General Fund.

Exhibit 7
Transfer Amounts Authorized in Funds Bills
2011 to 2015 Legislative Sessions

Funds Bill	Authorized Amount Transferred
Act 121 of 2015	$84,416,150
Act 646 of 2014	140,084,953
Act 420 of 2013	68,383,492
Act 597 of 2012	66,584,942
Act 378 of 2011	170,953,256
Total	**$530,422,793**

Note: The funds bill does not always authorize a specific dollar amount. For example, the funds bill may authorize the Treasurer to transfer the "current balance and all future interest." As a result, the authorized amount listed above may not equal the actual transferred amount.
Source: Prepared by legislative auditor's staff using the funds bills from 2011 to 2015 legislative sessions.

Each legislative session, the House Fiscal Division drafts the funds bill based on information proposed by the Office of Planning and Budget (OPB) within the Division of Administration. The funds bill is then modified and approved by the Legislature. According to OPB, when selecting the dedications to include in the funds bill, dedications that are off-limits, such as those supported by federal funds, are not included. OPB staff also stated that they do not include dedications for which the Legislature is not likely to approve a fund transfer, based on either previous session activity and/or the nature of the fund.

OPB also proposes the amount of money to be transferred from the dedications. To determine this amount OPB considers the current fund balance amounts and future revenue estimates for each fund. Exhibit 8 lists the dedications that have had the largest amount of transfers authorized in the funds bills from 2011 to 2015. See Appendix D for a complete list of authorized transfers via the funds bills for the past five years.

Exhibit 8 Dedications with the Largest Authorized Funds Transfer Amounts Fiscal Years 2011 through 2015		
Dedication	**Purpose**	**Authorized Amount**
Overcollections Fund (V25)	No purpose stated in law.	$112,016,695
Riverboat Gaming Enforcement Fund (G04)	For the expenses of the Department of Justice, including regulatory, administrative, investigative, enforcement, and legal; for the expenses of the Louisiana Gaming Control Board for regulation of gaming activities; for the expenses of the Office of State Police related to an automated fingerprint identification system; and for expenses of the Office of State Police.	$65,488,624
Louisiana Economic Development Fund (ED6)	To accomplish the purposes of the Economic Development Act and for the benefit of the programs administered by the Louisiana Economic Development Corporation such as the provision of funds for infrastructure improvements to retain, expand, or attract businesses in or to Louisiana.	$45,831,458
FEMA Reimbursement Fund (V28)	To pay the state's portion of any amount due the United States under the Robert T. Stafford Disaster Relief and Emergency Assistance Act; for transfer to the State Emergency Response Fund; and for the Road Home Program.	$41,153,678
Louisiana Mega-Project Development Fund (ED5)	For immediate funding of all or a portion of economic development mega-projects that may be necessary to successfully secure the creation or retention of jobs by a business entity or a qualified major event.	$34,700,000
Insurance Verification System Fund (P39)	For the creation and maintenance of a real-time system to verify motor vehicle insurance, for district attorneys, and other public safety and law enforcement purposes.	$28,576,380
Artificial Reef Development Fund (W04)	For the purpose of siting, designing, constructing, monitoring, and otherwise managing an artificial reef system.	$26,613,236
Coastal Protection and Restoration Fund (Z12)	For the development and implementation of a program to protect and restore Louisiana's coastal area.	$20,104,310
Legislative Capitol Technology Enhancement Fund (ST6)	Used by the Legislative Budgetary Control Council for construction, improvements, maintenance, and technology enhancements to the Capitol Complex.	$16,800,000
Louisiana Fire Marshal Fund (P01)	To support the Office of State Fire Marshal and for the Camp Minden Fire Protection Fund.	$15,189,568

Note: The three-digit code in parentheses following the fund name is the code used in the state accounting system.
Source: Prepared by legislative auditor's staff using the funds bills from 2011 to 2015.

Challenges in Reviewing Dedications

As discussed previously, dedications are established to ensure funding for specific governmental programs and activities. The Legislature, however, stated in Act 492 of 2009[6] that inducing competition for funding would put all governmental activities on equal footing and allow the governor and the Legislature to better prioritize funding. As a result, the Act required that the Joint Legislative Committee on the Budget (JLCB) review 25% of dedications every other year.

Since 2009, JLCB has conducted the reviews as required, but has had no recommendations for modifying or eliminating dedications. However, various challenges exist that make it difficult for legislators to review dedications. According to Act 492, it is difficult to assess the return on investment of the activities supported by dedications because of the large number of these dedications. Additional challenges include the following:

- *Constituent Influence.* One challenge the members of the Legislature face in conducting reviews is that even though eliminating a dedication does not equate with eliminating the program or activity, it may be politically unpopular as it could appear to be an attack against a specific program or constituency. In addition, many constituents are powerful and may lobby against any changes to their protected sources of funding.

- *Lack of Criteria to Determine Return on Investment.* The Legislature established the current review process with the goal to evaluate the return on investment of each dedication. However, the Legislature does not have criteria or a defined process for measuring the return on investment. In addition, there are no criteria to determine if the purpose of a dedication is still relevant and necessary.

- *Lack of Transparency and Accountability.* Agencies are responsible for ensuring that dedicated funds are spent in accordance with their purpose in law. Some dedications have a general purpose such as the Municipal Fire and Police Civil Service Operating Fund (I06) that is used to support the operations of the Office of State Examiner, Municipal Fire and Police Civil Service. Other dedications are more specific, such as the money dedicated to the Louisiana Highway Safety Fund (P35) that is to be used to purchase and install permanent radar speed displays on interstate highways. However, detailed expenditure information is not compiled anywhere that is easily accessible. Therefore, it is difficult for legislators to know whether dedicated funds are spent for their intended purpose.

- *Fee-Based Dedications.* Some dedications are funded by members of an industry that pay a fee that supports a service provided by the state. For example, commercial fishermen pay fees that support derelict crab trap removal services, and farmers pay fees for services provided by the Department of Agriculture and Forestry such as the regulation of sweet potatoes, strawberries, and warehouses.

[6] R.S. 49:308.5

Generally, any excess fee revenue stays dedicated to its specific fund rather than reverting to the state General Fund. Eliminating these types of dedications, however, may cause pushback from industry members because the excess fee revenue would then go to the state General Fund instead of remaining protected.

- *Bonded Funds.* Some dedications, such as those that support local governments with hotel/motel tax dedications (see Appendix A, Exhibit 3), are used to secure bonds or are dedicated to pay back debt. These funds require special attention because if the dedication is eliminated, the debt must still be paid.

To address some of these challenges and improve the review process, the Legislature may wish to develop standardized review criteria, add sunset provisions to all dedications, and require improved transparency and accountability of spending from dedications. Although the review process for dedications exists in law, the Legislature may wish to provide additional guidance for conducting a review, including criteria to evaluate whether the dedication has a positive return on investment and should be maintained, eliminated, or modified. Examples of criteria that could be used include whether the dedication fulfills its purpose and whether the purpose is relevant to the needs and priorities of the state. Standardized review criteria would also help ensure that all dedications are subject to similar levels of scrutiny. LABI also recommended that the review process in current law be strengthened.[7]

In addition to requiring the JLCB to review 25% of dedications every other year, Act 492 also stated that authority for funds should routinely sunset unless the return on investment warranted continued funding. Therefore, adding a sunset date to dedications would help ensure that dedications are reviewed before a certain date or the dedication would terminate. In addition, the Public Affairs Research Council of Louisiana (PAR) and LABI recommended that sunset dates be added to dedications.[8] Currently, most dedications do not have sunset dates, allowing the dedicated funding to continue with little scrutiny. According to legislative staff, adding a sunset date to every dedication could be done with a single bill during session.

Finally, another way to improve the review process would be to provide actual information on how dedicated funds were spent so that legislators can easily determine whether funds were spent in accordance with their purpose. Act 492 requires the Division of Administration to establish a procedure to ensure transparency and accountability of the activities supported by special funds. To fulfill this requirement, OPB maintains information about dedications in a publicly accessible database called LaTRAC. OPB could expand the LaTRAC database to include additional expenditure information. Agencies could then be required to report how dedication money was spent and verify that money was used to achieve the purpose stated in law.

Matter for Legislative Consideration: The Legislature may wish to develop standardized criteria to use when it reviews and evaluates dedications.

[7] LABI's *Budget Basics #3 - Recommendations for Budget and Reform,* 2015.
[8] *PAR Guide to the State Budget Crisis,* April 10, 2015.

Matter for Legislative Consideration: The Legislature may wish to consider adding sunset provisions to all dedications to help ensure that these dedications are reviewed periodically.

Matter for Legislative Consideration: The Legislature may wish to consider requiring that the LaTRAC database contains additional information on how agencies spend dedications to ensure that these funds are used for their intended purpose.

APPENDIX A: DEDICATION INFORMATION

There are 370 dedications established in the Louisiana State Constitution (26) and the Louisiana Revised Statutes (344). Exhibit 1 (constitutional dedications) and Exhibit 2 (statutory dedications) include the creation year based on the Department of the Treasury annual report to the Joint Legislative Committee on the Budget, creation citation, a description of primary sources of revenue based on law, a description of the primary purpose based on law, budget unit based on fiscal year 2016 appropriations, fiscal year 2014 revenue based primarily on financial information provided by the Department of the Treasury, fiscal year 2014 expenditures based primarily on the fiscal year 2016 Executive Budget Supporting Document, and fiscal year 2015 fund balances according to the November 2015 REC official forecast. Of the 370 dedications, 87 support parishes and municipalities using hotel/motel tax revenue. These 87 dedications are listed at the bottom of this list in Exhibit 3 but include less information.

Exhibit 1
Dedications Established in the Louisiana State Constitution (26)

ISIS Code	Fund Name	Citation	Creation Year	Primary Revenue	Primary Purpose	Budget Unit	FY14 Revenue	FY14 Expenditures	FY15 Fund Balance (in Millions)*
E11	Higher Education Louisiana Partnership Fund	Article VII, Section 10.4	1991	Appropriation by the legislature and money from other sources including grants, gifts, donations, and other revenues as may be provided by law.	For matching grants to institutions of higher education for the Higher Education Louisiana Partnership Program (HELP) for the purposes of endowed professorships, endowed undergraduate scholarships, library acquisitions, laboratory enhancement, research and instructional equipment acquisitions and facilities construction or renovations.	Higher Education	$0	$0	-

ISIS Code	Fund Name	Citation	Creation Year	Primary Revenue	Primary Purpose	Budget Unit	FY14 Revenue	FY14 Expenditures	FY15 Fund Balance (in Millions)*
G01	Louisiana Lottery Proceeds Fund	Article XII, Section 6 and L.R.S. 47:9029	1990	Lottery proceeds of the Louisiana Lottery Corporation.	For the purposes of the minimum foundation program and for services related to compulsive and problem gaming through the Compulsive and Problem Gaming Fund.	DOE - Minimum Foundation Program	$161,280,143	$158,751,696	$71.52
H08	Louisiana Medical Assistance Trust Fund	Article VII, Section 10.14 and L.R.S. 46:2623	1992	Fees on providers of Medicaid health care services including nursing facilities, dispensing physicians, and medical transportation providers; and tax on health care premiums paid by Medicaid-enrolled managed care organizations.	To further provide for the operation of the Medicaid program in the state and for the maintenance of available Medicaid health care services.	DHH - Medical Vendor Payments	$125,752,121	$157,857,986	$15.6
H37	Hospital Stabilization Fund	Article VII, Section 10.13	2014	Proceeds from the assessment collected by hospitals in accordance with the Hospital Stabilization Formula.	For funding the reimbursement enhancements established in the Hospital Stabilization Formula to enhance the economic viability of Louisiana hospitals and reduce shifting the cost of caring for Louisiana's needy residents to the state's insured residents.	DHH - Medical Vendor Payments	$0	$0	-
N05	Oilfield Site Restoration Fund	Article VII, Section 10.6 and L.R.S. 30:86	1993	Fees imposed on crude petroleum and gas from producing wells in Louisiana and penalties or costs recovered from responsible parties for oilfield site restoration.	Used to fund oilfield site assessment or restoration of orphaned wells and to pay costs associated with the administration of the fund.	DNR - Office of the Secretary	$5,547,778	$3,827,855	$11.79
TT1	Transportation Trust Fund	Article VII, Section 27	1990	Revenue from taxes on gasoline and motor fuels and on special fuels.	For highway construction and maintenance; the Statewide Flood-Control Program; ports, airports, transit, and state police for traffic control purposes; the Parish Transportation Fund; and debt service for any bond or obligations payable from the trust fund.	Shared (Various)	$493,941,116	$1,389,209,476	$33.62

ISIS Code	Fund Name	Citation	Creation Year	Primary Revenue	Primary Purpose	Budget Unit	FY14 Revenue	FY14 Expenditures	FY15 Fund Balance (in Millions)*
V01	Oil Spill Contingency Fund	Article VII, Section 10.7 and L.R.S. 30:2483	1991	Oil Spill Contingency Fee on crude oil received by a refinery for storage or processing; all fees, taxes, penalties, judgments, reimbursements, charges, and federal funds collected pursuant to the Oil Spill Prevention and Response Act.	For response to all threatened or actual unauthorized discharges of oil, for clean-up of pollution, natural resources damages, damages sustained by any state agency or political subdivision, and removal costs from threatened, unauthorized discharges of oil.	Shared (Various)	$18,445,212	$52,677,781	$(6.67)
W01	Louisiana Wildlife and Fisheries Conservation Fund	Article VII, Section 10-A	1975	Funds collected by the Wildlife and Fisheries Commission which are not otherwise dedicated including revenue from fees, licenses, permits, and royalties.	For the programs and purposes of conservation, protection, preservation, management, and replenishment of the state's natural resources and wildlife including land acquisition and federal matching programs; and for the operation, administration of DWF and the Wildlife and Fisheries Commission.	Shared (Various)	$107,246,990	$68,740,119	$132.08
W04	Artificial Reef Development Fund	Article VII, Section 10.11 and L.R.S. 56:639.8	1986	Grants, donations of monies or materials, and other forms of assistance from private and public sources which are provided to the state.	For the purpose of siting, designing, constructing, monitoring, and otherwise managing an artificial reef system.	DWF - Office of Fisheries	$10,127,019	$10,255,901	$17.32
Z02	Royalty Road Fund	Article VII, §4(E) (established in 1921 Constitution)	1974	A portion of mineral royalties from state owned lands are remitted to the parish in which severance or production occurs.	A parish governing authority may use these royalties for general obligation bonds.	Parish Royalty Fund Payments	$0	$54,365,157	$5.5
Z03	General Severance Tax Parish	Article VII, Section 4(D) (established in 1921 Constitution)	1974	Severance taxes collected on natural resources.	To be remitted to the governing authority of the parish in which severance or production occurs.	Severance Tax Dedication	$0	$38,736,895	$(1.87)

ISIS Code	Fund Name	Citation	Creation Year	Primary Revenue	Primary Purpose	Budget Unit	FY14 Revenue	FY14 Expenditures	FY15 Fund Balance (in Millions)*
Z04	Timber Severance Tax Parish	Article VII, Section 4(D) established in 1921 Constitution)	1974	A portion of the timber severance tax remitted to the governing authority of the parish in which severance or production occurs.	This fund was established for the purpose of receiving and disbursing the taxes to the parishes (per OSRAP).	Severance Tax Dedication	$0	$9,852,775	-
Z05	Tidelands Fund	Article XIV, Section 10 and Section 11 (established in 1921 Constitution)	1974	Special fund in which the settlement funds regarding the State's legal dispute with the US Government concerning State Territorial Boundary in the Gulf and severance taxes collected from the disputed areas were placed in escrow pending resolution.	The funds were to be used first to retire State's bonded debt, then allows for legislative appropriation.	N/A - no appropriation	$0	$5,100	-
Z06	Revenue Sharing Fund	Article VII, Section 26	1974	State General Fund	To offset losses caused to parishes by homestead exemptions.	N/A - no appropriation	$0	$0	-
Z07	Louisiana Investment Fund for Enhancement (L.I.F.E.)	Article IX, Section 10 and L.R.S. 30:302	1981	Oil and Gas Revenue, specifically a portion of windfall revenues from oil and gas price deregulation.	To invest oil and gas revenues with interest earned made available to the general fund for the operation of the state.	N/A - no appropriation	$0	$0	-
Z08	Budget Stabilization Fund	Article VII, Section 10.3	1991	Funds in excess of the expenditure limit, mineral revenue, a portion of non-recurring revenue, interest earnings, and any other money appropriated by the legislature.	To fill holes in the state budget under certain specific circumstances.	N/A - no appropriation	$636,571	$0	$469.87
Z09	Mineral Revenue Audit and Settlement Fund	Article VII, Section 10.5 and R.S. 39:97	1992	Revenues received by the state through settlements or judgments resulting from underpayment to the state of severance taxes, royalty payments, bonus payments, or rentals.	For the purposes of retirement of state debt; for payments against the unfunded accrued liability of the public retirement systems; and for deposit in the Coastal Protection and Restoration Fund (Z12).	N/A - no appropriation	$126	$0	$0.09
Z10	Louisiana Education Quality Trust Fund	Article VII, Section 10.1 and L.R.S. 17:3801	1985	Money attributable to mineral production activity or leasing activity on the Outer Continental Shelf and any related investment earnings.	Funds are to be invested; no appropriation shall be made from the Fund. Earnings from investment activities go to the Louisiana Quality Education Support Fund.	N/A - no appropriation	$54,477,958	$0	$1,171.03

ISIS Code	Fund Name	Citation	Creation Year	Primary Revenue	Primary Purpose	Budget Unit	FY14 Revenue	FY14 Expenditures	FY15 Fund Balance (in Millions)*
Z11	Louisiana Quality Education Support Fund	Article VII, Section 10.1 and L.R.S. 17:3801	1985	Money attributable to mineral production activity or leasing activity on the Outer Continental Shelf and any related investment earnings.	For elementary, secondary, and higher educational purposes to enhance economic development.	Shared (Various)	$59,079,636	$47,175,598	$38.9
Z12	Coastal Protection and Restoration Fund	Article VII, Section 10.2 and L.R.S. 49:214.5.4	1989	Mineral revenues from severance taxes, royalty payments, bonus payments, or rentals including transfers from the Mineral Revenue Audit and Settlement Fund (Z09); federal revenues from Outer Continental Shelf oil and gas activity; donations of individual income tax refunds.	For the development and implementation of a program to protect and restore Louisiana's coastal area.	Shared (Various)	$74,478,646	$131,307,232	$141.47
Z13	Louisiana Fund	Article VII. Section 10.9 and L.R.S. 39:98.4	1999	Tobacco settlement.	For initiatives to ensure the optimal development of Louisiana's children through enhancement of educational opportunities and the provision of appropriate health care including health care services for tobacco-related illnesses and initiatives to diminish tobacco-related injury and death. And for enforcement of the requirements of the Tobacco Settlement Agreement by the attorney general.	Shared (Various)	$14,291,656	$19,056,500	$0.28

ISIS Code	Fund Name	Citation	Creation Year	Primary Revenue	Primary Purpose	Budget Unit	FY14 Revenue	FY14 Expenditures	FY15 Fund Balance (in Millions)*
Z17	Health Excellence Fund	Article VII, Section 10.8 and L.R.S. 39:98.1	2000	Tobacco settlement via the Millennium Trust Fund.	For initiatives to ensure the optimal development of Louisiana's children through the provision of appropriate health care and early childhood intervention programs. For initiatives to benefit the citizens of Louisiana with respect to health care through pursuit of innovation in advanced health care sciences, and the provision of comprehensive chronic disease management services.	Shared (Various)	$34,068,986	$25,817,725	$470.41
Z18	Education Excellence Fund	Article VII, Section 10.8 and L.R.S. 39:98.1	2000	Tobacco settlement via the Millennium Trust Fund.	For instructional enhancement for pre-kindergarten through twelfth grade students in BESE approved schools.	Shared (Various)	$21,776,422	$14,220,158	$475.33
Z19	TOPS Fund	Article VII, Section 10.8 and L.R.S. 39:98.1	2000	Tobacco settlement via the Millennium Trust Fund.	For support of state programs for financial assistance for students attending Louisiana institutions of postsecondary education.	Shared (Various)	$123,466,978	$138,176,865	$472.07
Z20	Millennium Leverage Fund	Article VII, Section 10.10 and L.R.S. 39:98.5	2000	Tobacco settlement revenue.	Monies are distributed to the Health Excellence Fund (Z17), the Education Excellence Fund (Z18), the TOPS Fund (Z19), and the Louisiana Fund (Z13).	N/A - no appropriation	$0	$0	-

ISIS Code	Fund Name	Citation	Creation Year	Primary Revenue	Primary Purpose	Budget Unit	FY14 Revenue	FY14 Expenditures	FY15 Fund Balance (in Millions)*
Z24	Agricultural and Seafood Products Support Fund	Article VII. Section 10.12 and L.R.S. 3:4712	2004	Monies received by the state from the licensing of trademarks or labels for use in promoting Louisiana agricultural and seafood products; grants, gifts, and donations.	For assistance to Louisiana farmers and fishermen for support and expansion of their industries; and for reasonable expenses and costs incurred in the development, registration, and licensing of trademarks or labels.	Dept. of Economic Development	$0	$0	-

*According to LFO, a "-" on the REC official forecast indicates a fund balance of either zero or an amount so small that it does not register in this rounded format.
Note: Rows highlighted in gray indicate dedications from major sources of state revenue (e.g., taxes, oil and gas royalties, lottery proceeds), according to OPB.
Source: Prepared by legislative auditor's staff using information from various sources as described in introductory paragraph on page A.1.

Exhibit 2
Dedications Established in Louisiana Revised Statutes (257)

ISIS Code	Fund Name	Citation	Creation Year	Primary Revenue	Primary Purpose	Budget Unit	FY14 Revenue	FY14 Expenditures	FY15 Fund Balance (in Millions)*
A02	Structural Pest Control Commission Fund	L.R.S. 3:3375	1988	Fees associated with the Structural Pest Control Law including business permits and operator licensing; and fines for violations of the law.	For the programs and purposes of the Structural Pest Control Commission which administers the state's Structural Pest Control Laws and for the LSU Experiment Station for research.	Agriculture and Forestry	$806,303	$806,399	$0.06
A07	Louisiana Agricultural Finance Authority Fund	L.R.S. 3:277	1985	Funds received by the Louisiana Agricultural Finance Authority (LAFA) and a portion of slot machine proceeds.	For the programs and purposes of LAFA which administers the state's Agricultural Finance Act.	Agriculture and Forestry	$4,470	$12,009,040	$0.01
A09	Pesticide Fund	L.R.S. 3:3210	1992	Fees associated with the Louisiana Pesticide Law including the registration, sale, and application of pesticides; fines for violations of the law; and monies received from the registration of pharmaceuticals administered to livestock.	For the programs and activities provided for under the Louisiana Pesticide Law, the expenses of the Office of Agricultural and Environmental Sciences, and the expenses of the Office of Animal Health and Food Safety.	Agriculture and Forestry	$3,500,942	$3,500,942	-
A11	Forest Protection Fund	L.R.S. 3:4321	1990	Forest protection assessment on each acre of timberland to be paid by the owners.	For the acquisition and maintenance of equipment for the protection of forest lands from damage by fire or other causes.	Agriculture and Forestry	$817,318	$817,317	-
A12	Boll Weevil Eradication Fund	L.R.S. 3:1615	1992	Fees and penalties associated with the Boll Weevil Eradication Law when cotton producers do not meet the requirements of rules or regulations of the Boll Weevil Eradication Commission with respect to reporting of acreage and participation in the payment of assessments as prescribed by regulation.	To fund all costs related to the eradication of boll weevils.	Agriculture and Forestry	$810,983	$831,665	-

ISIS Code	Fund Name	Citation	Creation Year	Primary Revenue	Primary Purpose	Budget Unit	FY14 Revenue	FY14 Expenditures	FY15 Fund Balance (in Millions)*
A13	Agricultural Commodity Commission Self-Insurance Fund	L.R.S. 3:3412	1986	Fees for participation in the self-insurance program and fees associated with the issuance and renewal of warehouse licenses, cotton merchant licenses, or grain dealer licenses.	For the administration and operation of the program of self-insurance for warehouses, grain dealers, and cotton merchants licensed under the Agricultural Commodity Dealer and Warehouse Law.	Agriculture and Forestry	$42,274	$3,343	$1.17
A14	Forestry Productivity Fund	L.R.S. 3:4411	1998	A portion of the severance tax on timber.	For the implementation of the forestry productivity program including the award of grants representing the state's involvement in cooperative agreements to assist landowners in implementing approved practices for the reforestation of forest lands and the award of competitive grants to provide for research and cooperative extension activities to enhance reforestation, increase productivity, and further knowledge regarding the proper application of forestry principles.	Shared (Various)	$7,630	$1,912,374	$6.39
A15	Petroleum Products Fund	L.R.S. 3:4685	1998	Fees on all petroleum products distributed, sold, offered or exposed for sale or use or consumption in Louisiana and penalties related to violations of any rule or regulation of the Petroleum Products Subpart, under the Louisiana Weights and Measures Law.	For funding the costs related to the inspection, regulation, and analysis of petroleum products, any commercial weighing or measuring device used in the distribution, handling or sale of petroleum products.	Agriculture and Forestry	$4,168,511	$4,168,511	-

ISIS Code	Fund Name	Citation	Creation Year	Primary Revenue	Primary Purpose	Budget Unit	FY14 Revenue	FY14 Expenditures	FY15 Fund Balance (in Millions)*
A17	Livestock Brand Commission Fund	L.R.S. 3:749	2003	Fees associated with the services provided by the Livestock Brand Commission including recording brand or mark, renewing recordation, transfer of recordation, and providing additional certified copies of recordations, renewals, and transfers. Civil penalties associated with violations of the rules and regulations of the Brands and Marks Law.	For covering the expenses related to the livestock brand program and funding the costs related to the carrying out of the powers and duties granted to the Livestock Brand Commission.	Agriculture and Forestry	$36,681	$10,470	$0.03
A18	Agricultural Commodity Dealers and Warehouse Fund	L.R.S. 3:3423	2003	Fees on agricultural commodities or other farm products regulated under the Agricultural Commodity Dealer and Warehouse Law.	For funding the costs related to carrying out the purposes of the Louisiana Agricultural Commodity Dealer and Warehouse Law and the powers and duties granted to the Louisiana Agricultural Commodities Commission and the commissioner of LDAF.	Agriculture and Forestry	$2,181,709	$2,213,500	$0.64
A21	Seed Fund	L.R.S. 3:1449	2003	Fees on seeds sold in Louisiana and civil penalties associated with violations of the rules and regulations of the Seeds Law.	To defray the costs of regulating the seed industry and to fund all costs related to the carrying out of the powers and duties granted to the Agricultural Chemistry and Seed Commission and the commissioner of LDAF under the Seeds Law.	Agriculture and Forestry	$593,711	$695,684	$0.14
A22	Sweet Potato Pests and Diseases Fund	L.R.S. 3:1736.6	2003	Fees on sweet potatoes moved or shipped within or out of the state and penalties associated with violations of the rules and regulations of the Sweet Potato Dealers and Sweet Potato Pests and Diseases Laws.	For funding the costs related to the carrying out of the powers and duties granted to the commissioner of LDAF under the Sweet Potato Dealers and Sweet Potato Pests and Diseases Laws which includes acts to control, eradicate, or prevent the introduction, spread, or dissemination of all contagious sweet potato pests and diseases.	Agriculture and Forestry	$141,991	$141,991	-

ISIS Code	Fund Name	Citation	Creation Year	Primary Revenue	Primary Purpose	Budget Unit	FY14 Revenue	FY14 Expenditures	FY15 Fund Balance (in Millions)*
A23	Weights and Measures Fund	L.R.S. 3:4622	2003	Registration fee for each commercial weighing and measuring device.	For funding the costs related to the carrying out of the powers and duties granted to the Commission of Weights and Measures and the commissioner of LDAF under the Weights and Measures Law including specifications and tolerances for all weights, measures, and weighing and measuring devices.	Agriculture and Forestry	$2,113,350	$2,125,772	$0.04
A27	Grain and Cotton Indemnity Fund	L.R.S. 3:3412.1	2008	Assessment on the value of all agricultural commodities regulated under the Agricultural Commodity Dealer and Warehouse Law which are sold to grain dealers and cotton merchants.	For the administration and operation of the Grain and Cotton Indemnity Fund including the provision of indemnity payments to eligible producers.	Agriculture and Forestry	$778,830	$51,944	$3.41
A28	Louisiana Buy Local Purchase Incentive Program Fund	L.R.S. 3:284	2011	Public or private grants, gifts, and donations received by the state or LDAF for the purposes of the Louisiana Buy Local Purchase Incentive Program which terminated December 2014.	For providing grants to eligible restaurant establishments for purchases of Louisiana agricultural products and for all ordinary and necessary operating and administrative costs and expenses associated with implementation of the Louisiana Buy Local Purchase Incentive Program which terminated December 2014.	Agriculture and Forestry	$0	$0	-

ISIS Code	Fund Name	Citation	Creation Year	Primary Revenue	Primary Purpose	Budget Unit	FY14 Revenue	FY14 Expenditures	FY15 Fund Balance (in Millions)*
A29	Feed and Fertilizer Fund	L.R.S. 3:1407	2011	Fees, assessments and penalties including fees for registration of agricultural liming materials and fees for registration and filing a label.	For funding the expenses of the programs under the Louisiana Agricultural Liming Materials Law, the Regulations for Sale of Fertilizers, and the Commercial Feeds. For the expenses of the Office of Agricultural and Environmental Sciences. To renovate, maintain, and equip a building on the Baton Rouge LSU campus to provide administrative offices and analytical laboratories to be used in connection with the aforementioned programs. To build, equip, and maintain a building to house the offices of LDAF. LDAF may use the funds for revenue bonds.	Agriculture and Forestry	$987,002	$987,002	-
A30	Horticulture and Quarantine Fund	L.R.S. 3:1655	2011	Fees for inspecting nursery stock grown or propagated for sale or distribution and for the shipment of agricultural products, commodities, packaging, or equipment. Civil penalties associated with violations of the rules and regulations of the Crop Pests and Diseases Law.	For covering the expenses related to controlling, eradicating, or preventing the introduction, spread, or dissemination of all injurious crop and fruit pests and diseases. For covering the expenses of the Office of Agricultural and Environmental Sciences.	Agriculture and Forestry	$926,959	$1,412,856	-
C01	Fund for the Louisiana Sweet Potato Advertising and Development Commission	L.R.S. 3:1746	1975	Tax on all Louisiana sweet potatoes and on sweet potatoes produced out-of-state and moved into Louisiana. Fees for the inspection of sweet potatoes and the issuance of certificates and tags required for their shipment.	To expand the market and increase consumption of sweet potatoes by acquainting the general public with the health giving qualities and the food value of the sweet potatoes grown in Louisiana, thereby promoting the general welfare of our people.	Agriculture and Forestry	$180,189	$0	$0.21

ISIS Code	Fund Name	Citation	Creation Year	Primary Revenue	Primary Purpose	Budget Unit	FY14 Revenue	FY14 Expenditures	FY15 Fund Balance (in Millions)*
C02	Fund for the Louisiana Strawberry Marketing Board	L.R.S. 3:730.6	1974	Assessment levied on all strawberries produced in Louisiana or produced elsewhere and distributed in Louisiana.	To promote the general well-being of the strawberry industry of the state of Louisiana. To fund all costs related to advertising, promotion, and marketing of Louisiana strawberries; research; and providing educational information as to the nutritional and health value of strawberries.	Agriculture and Forestry	$4,629	$0	$0.02
C03	Fund for the Louisiana Egg Commission	L.R.S. 3:844	1975	Assessment levied on all eggs and egg products produced in Louisiana or produced elsewhere and distributed in Louisiana.	To fund all costs related to advertising, promoting, and marketing Louisiana eggs and egg products; promoting research; and providing educational information as to the nutritional and health value of eggs.	Agriculture and Forestry	$106,350	$0	$0.03
C05	Fund for the Louisiana Board of Chiropractic Examiners	L.R.S. 37:2809	1974	Fees and fines collected by the Louisiana Board of Chiropractic Examiners related to licenses to practice chiropractic.	For operating expenses of the board and other expenses incurred in the administration and enforcement.	N/A - no appropriation	$0	$0	-
C06	Account of the State Licensing Board for Contractors	L.R.S. 37:2169	1984	Fees paid to the State Licensing Board for Contractors account for residential building contractors' licenses.	For any public university or to any accredited community college school of construction management or construction technology for the benefit of their program.	N/A - no appropriation	$0	$0	-
C08	Louisiana State Board of Private Security Examiners Fund	L.R.S. 37:3295	1985	Fees and fines collected by the Louisiana State Board of Private Security Examiners related to licensing of private security agents and businesses.	To require the licensure of private security agents and businesses to be in the best interest of the citizens of Louisiana in accordance with the Private Security Regulatory and Licensing Law.	N/A - no appropriation	$0	$0	-
C09	Fund for the Louisiana State Board of Private Investigator Examiners	L.R.S. 37:3523	1992	Fees and fines collected by the Louisiana State Board of Private Investigator Examiners related to licensing of private investigators and businesses.	To require the licensure of private investigators and businesses to be in the best interest of the citizens of Louisiana in accordance with the Private Investigators Law.	N/A - no appropriation	$0	$0	-

ISIS Code	Fund Name	Citation	Creation Year	Primary Revenue	Primary Purpose	Budget Unit	FY14 Revenue	FY14 Expenditures	FY15 Fund Balance (in Millions)*
C11	Fund for the Louisiana Rice Research Board	L.R.S. 3:3544	1991	An assessment levied on rice produced and sold in Louisiana and penalties for failure to pay the assessment.	To promote the growth and development of the rice industry in Louisiana by expanded research of rice, thereby promoting the general welfare of the people of this state.	Agriculture and Forestry	$1,147,590	$0	-
CR1	Crime Victims Reparations Fund	L.R.S. 46:1816	1982	Appropriations, unclaimed gaming prize money, costs levied on criminal actions, federal monies available for victim compensation, monies received from any action to recover damages for a crime which was the basis of a reparations award, restitution monies paid by an offender to a victim, monies from a defendant's escrow account, and any gift, grant, devise or bequest of monies or properties.	To pay reparation awards to victims pursuant to the Crime Victims Reparations Act and to cover the expenses associated with health care services of victims of sexually-oriented criminal offenses.	Executive Department - Louisiana Commission on Law Enforcement	$2,352,729	$2,436,222	$1.28
CR2	Youthful Offender Management Fund	L.R.S. 15:921	1990	Probation and parole supervision fees received by DPS&C.	To supplement appropriated funds for salaries and other category expenditures within the Office of Juvenile Justice and to defray cost of collection and disbursement of monetary assessments imposed as a condition of probation and parole, including reasonable attorney fees.	Youth Services - Office of Juvenile Justice	$102,831	$102,831	$0.1
CR5	DNA Testing Post-Conviction Relief for Indigents Fund	C.Cr.P. Art. 926.1	2001	Money specially appropriated by the legislature.	To pay for DNA testing for indigent defenders who file for post-conviction relief.	Executive Department - Louisiana Public Defender Board	$0	$20,000	$0.01

ISIS Code	Fund Name	Citation	Creation Year	Primary Revenue	Primary Purpose	Budget Unit	FY14 Revenue	FY14 Expenditures	FY15 Fund Balance (in Millions)*
CR6	Adult Probation and Parole Officer Retirement Fund	L.R.S. 11:546	2009	Probation and parole processing fee.	Funding for the accrued liability for retirement benefits for probation and parole officers in the Office of Adult Services of DPS&C and to help defray the costs of supervision of persons on probation or parole, including the normal cost of retirement benefits for employees of the department who are members of this system.	N/A - no appropriation	$877,521	$0	$3.35
CT3	Louisiana Tourism Promotion District	L.R.S. 51:1282	1990	Sales and use tax.	Tourism promotion and development.	N/A - no appropriation	$22,411,258	$0	Not Available**
CT4	Louisiana State Parks Improvement and Repair Fund	L.R.S. 56:1703	1989	Fees and other revenues generated by state parks and any private donations.	For financing improvements and repairs at state parks in Louisiana and for the conservation, administration, control, management, development, operation, or maintenance of Office of State Parks holdings.	CRT - Office of State Parks	$8,513,593	$9,369,580	$3.57
CT5	Archaeological Curation Fund	L.R.S. 41:1615	1999	Fees for technical services, such as conducting workshops and seminars, which the division of archaeology provides to public or private entities or persons.	For implementing the provisions of the division of archaeology including the recovery and study of historic and prehistoric archaeological remains which in any way relate to the inhabitants, prehistory, history, government, or culture, in, on, or under any of the lands belonging to the state of Louisiana.	CRT - Office of Cultural Development	$33,203	$25,000	$0.03
CT9	Poverty Point Reservoir Development Fund	L.R.S. 56:1705	2006	Fees and self-generated revenues collected from activities of the Poverty Point Retirement Development Community and the Black Bear Golf Course.	For support of the operation, maintenance, improvement, and expansion of the Poverty Point Retirement Development Community and the Black Bear Golf Course.	CRT - Office of State Parks	$487,173	$487,170	-

ISIS Code	Fund Name	Citation	Creation Year	Primary Revenue	Primary Purpose	Budget Unit	FY14 Revenue	FY14 Expenditures	FY15 Fund Balance (in Millions)*
CTA	Audubon Golf Trail Development Fund	L.R.S. 56:1706	2006	Fees and self-generated revenues collected from activities of the Audubon Golf Trail.	For support of the Audubon Golf Trail.	CRT - Office of Tourism	$0	$0	$0.01
DS1	State Highway Fund No. 2	L.R.S. 47:481 and R.S. 48:196 (established in 1921 Constitution)	1952	Motor Vehicle License Tax collected from certain parishes.	For the purpose of constructing and improving roads.	Highway Fund Number Two Motor Vehicle Tax	$11,790,868	$5,895,434	$0.87
E02	Telecommuni-cations for the Deaf Fund	L.R.S. 47:1061	1988	Tax on residential and business customer telephone access lines and telecommunication services.	To provide accessibility services and assistive technology for persons who are deaf, deaf/blind, hard of hearing, speech impaired, or others with similar disabilities or impairments.	DHH - Office of the Secretary	$1,827,575	$2,234,854	$1.38
E04	Proprietary School Students Protection Fund	L.R.S. 17:3141.16	1989	License and application fees paid by proprietary (for-profit) schools.	To make refunds of unearned tuition to students unable to complete a course or unit of instruction because of the cessation of operation of the school to which tuition has been paid.	Higher Ed - Board of Regents	$18,549	$10,562	$1.1
E16	Louisiana Education Tuition and Savings Fund	L.R.S. 17:3129.4	1995	Private money from persons making deposits in their education savings accounts, all interest and investment income earned by the fund and all other receipts of the Louisiana Tuition Trust Authority from any other source which the authority determines appropriate.	For the state supported savings plan for higher education, "Louisiana Student Tuition Assistance and Revenue Trust Program" (START), to make payments to beneficiaries or institutions of higher education on behalf of beneficiaries to cover educational costs and to make refunds.	Higher Ed - Office of Student Financial Assistance	$77,394,747	$0	$502.37
E17	Savings Enhancement Fund	L.R.S. 17:3129.4	1995	Appropriation by the legislature and monies in the Variable Earnings Transaction Fund (E36) declared as surplus.	To make earnings enhancements to the beneficiaries of eligible education savings accounts established under the Louisiana Student Tuition Assistance and Revenue Trust (START) Program.	Higher Ed - Office of Student Financial Assistance	$1,944,015	$0	$16.85

ISIS Code	Fund Name	Citation	Creation Year	Primary Revenue	Primary Purpose	Budget Unit	FY14 Revenue	FY14 Expenditures	FY15 Fund Balance (in Millions)*
E18	Higher Education Initiatives Fund	L.R.S. 17:3129.6	1997	Appropriation by the legislature and money from other sources including grants, gifts, and donations.	For the purpose of improvement of Louisiana's higher education 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.	Higher Education	$0	$0	$350
E23	Louisiana Charter School Start-Up Loan Fund	L.R.S. 17:4001	1997	Appropriation by the legislature and money from other sources including loan repayments, grants, other donations, and other sources of financial assistance.	For funding no-interest loans to pay for charter school start-up and early operating expenses and for the purposes of purchasing tangible items such as equipment, technology, instructional materials, and facility acquisition, upgrade, and repairs.	Board of Elementary and Secondary Education	$179,099	$100,000	$0.32
E29	St. Landry Parish Excellence Fund	L.R.S. 27:392	1998	Tax on slot machine proceeds from the licensed eligible facility in St. Landry Parish.	For the St. Landry School Board.	State Aid to Local Government Entities	$94	$708,029	-
E30	Calcasieu Parish Fund	L.R.S. 27:392	2000	Tax on slot machine proceeds derived from the licensed eligible facility in Calcasieu Parish.	For the Calcasieu Parish School Board and for the planning, development, or capital improvements of McNeese State University and SOWELA Technical Community College.	Shared (Various)	$222	$1,376,475	$0.16
E31	Academic Improvement Fund	L.R.S. 17:354	2001	Appropriation by the legislature.	For programs which provide opportunities to students to acquire the skills to achieve academic success and become employable, productive, and responsible citizens.	DOE - Recovery School District	$0	$0	-

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E32	Tobacco Tax Health Care Fund	L.R.S. 47:841.1	2002	Taxes that are levied from the sale, use, consumption, handling, or distribution of all cigarettes.	To provide funding for the Louisiana Cancer Research Centers of LSU Health Sciences Centers in New Orleans and Shreveport and the Tulane Health Sciences Center; the creation of smoking prevention mass media programs and evidence-based tobacco control programs; the Office of Behavioral Health, Department of Health and Hospitals; the LSU Agricultural Center and the Southern University Agricultural Research and Extension Center; the administration and operation of Drug Abuse Resistance Education (D.A.R.E.) programs; and the Office of State Police, DPS&C.	Shared (Various)	$36,883,458	$37,252,963	$5
E33	Bossier Parish Truancy Program Fund	L.R.S. 27:392	2003	Tax on slot machine proceeds derived from the licensed eligible facility in Bossier Parish.	For supporting a truancy program and truancy-related matters within the Twenty-Sixth Judicial District.	State Aid to Local Government Entities	$29	$463,872	-
E34	Orleans Parish Excellence Fund	L.R.S. 27:392	2003	Tax on slot machine proceeds derived from the licensed eligible facility in Orleans Parish.	For the Louisiana Community and Technical College System and specifically for the construction and operation of an Allied Health and Nursing Program and campus to be located in Orleans Parish.	Higher Ed - LA Community and Technical Colleges System	$32	$351,712	$0.04
E36	Variable Earnings Transaction Fund	L.R.S. 17:3092	2006	Earnings related to checks and electronic funds transfers for deposits in a variable earnings option (START Account).	To pay any loss in value between the purchase and redemption of units in a variable earnings option resulting from a check deposit or transfer that, subsequent to the trade date, is not honored by the financial institution on which it was drawn.	Higher Ed - Office of Student Financial Assistance	$18,886	$0	$0.03

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E38	Workforce Training Rapid Response Fund	L.R.S. 17:1874	2008	Appropriation by the legislature and money from other sources including donations and dedications.	To supplement the cost of high-demand workforce training programs in order to fill urgent market needs, as determined by economic and employment projections.	Higher Ed - LA Community and Technical Colleges System	$3,432	$10,000,000	-
E41	Medical and Allied Health Professional Education Scholarship and Loan Fund	L.R.S. 40:1300.8.2	2011	Local intergovernmental transfers retained by DHH for the purpose of making supplemental payments to physicians, and revenues generated by DHH through the use of any Medicaid upper payment limit financing mechanism created or maintained for physicians.	For the provision of the Medical and Allied Health Professional Education and Loan Scholarship Program which supports students who choose to pursue certain out-of-state medical education because similar medical education programs are not offered in the state.	Higher Ed - Board of Regents	$200,061	$200,000	-
E42	MediFund	L.R.S. 51:2213	2013	Any appropriation by the legislature, including federal funds; any public or private donations, gifts, or grants from individuals, corporations, nonprofit organizations, or other business entities; venture capital; and any other monies which may be provided by law.	To support advancement of biosciences, biomedical, and medical centers of excellence in Louisiana by coordinating and deploying public and private resources to strategically develop and enhance this state's competitiveness in biosciences, biomedical, and medical centers of excellence.	Higher Ed - Board of Regents	$0	$0	-
E43	Competitive Core Growth Fund	L.R.S. 17:3138.2	2014	Appropriation by the legislature based on the amount of money deposited into the WISE Fund (E45).	For use by the Board of Regents to be allocated to postsecondary education institutions to better align each institution with the minimum postsecondary education funding formula implementation rate.	Higher Ed - Board of Regents	$0	$0	-
E44	Science, Technology, Engineering, and Math (STEM) Upgrade Fund	L.R.S. 17:3138.3	2014	Appropriation by the legislature based on the amount of money deposited into the WISE Fund (E45).	For STEM upgrades at Southern University and Grambling State University.	Higher Ed - Board of Regents	$0	$0	-

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E45	Workforce and Innovation for a Stronger Economy (WISE) Fund	L.R.S. 17:3138.4	2014	Appropriation by the legislature.	For funding degree and certificate production and research priorities in high demand fields through programs offered by Louisiana's public postsecondary education institutions to meet the state's future workforce and innovation needs.	Capital Outlay - Facility Planning and Control	$0	$0	-
E47	Higher Education Financing Fund	L.R.S. 39:100.146	2015	Cash balances from unexpended and unencumbered state general fund (direct) and Overcollections Fund appropriations for contracts not approved by JLCB for professional, personal, and consulting services under the jurisdiction of the Office of State Procurement.	For public postsecondary education institutions.	Higher Education	$0	$0	-
ED5	Louisiana Mega-Project Development Fund	L.R.S. 51:2365	2007	Appropriation by the legislature.	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 jobs by a business entity or a qualified major event.	LED Debt Service/State Commitments	$104,313	$27,892,784	$11.88
ED6	Louisiana Economic Development Fund	L.R.S. 51:2315	1991	All monies received from the Louisiana Economic Development Corporation and transfers from the Marketing Fund.	To accomplish the purposes of the Economic Development Act and for the benefit of the programs administered by the Louisiana Economic Development Corporation such as the provision of funds for infrastructure improvements to retain, expand, or attract existing and prospective businesses in or to Louisiana.	Shared (Various)	$13,544,273	$18,370,336	$4.07

ISIS Code	Fund Name	Citation	Creation Year	Primary Revenue	Primary Purpose	Budget Unit	FY14 Revenue	FY14 Expenditures	FY15 Fund Balance (in Millions)*
EDC	UNO Slidell Technology Park Fund	L.R.S. 17:3397.11	2008	From the conveyance, transfer, assignment, lease or delivery of the state's interest, excluding mineral rights, of certain properties to the city of Slidell.	To be used by the University of New Orleans to provide for the acquisition of land, planning, development, infrastructure improvements, and construction of a technology park in the city of Slidell.	Higher Ed - University of Louisiana System	$0	$0	-
EDE	Entertainment Promotion and Marketing Fund	L.R.S. 47:6007	2007	Production application fee paid by motion picture companies.	For the promotion and marketing of Louisiana's entertainment industry.	LED - Office of Business Development	$218,890	$289,557	$0.12
EDM	Marketing Fund	L.R.S. 47:318	1998	Sales and use taxes.	For marketing education and specifically the provision of funds to the Marketing Education Retail Alliance, Inc., the District 2 Enhancement Corporation, the Louisiana Council for Economic Education, and funds for advertising, marketing, and promotional activities.	LED - Office of Business Development	$2,000,000	$993,712	$0.01
EDR	Rapid Response Fund	L.R.S. 51:2361	2005	State General Fund.	For use by LED to fund 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.	Shared (Various)	$3,387,188	$19,416,413	$26.84
FS1	Free School Fund	L.R.S. 41:841 (established in 1921 Constitution)	1948	Set up as a perpetual loan from the State in lieu of payment to school boards and communities for the sale and rent of lands obtained from Congress for school purposes. Also includes proceeds from estates of deceased individuals whose vacant estate succeeds to the State.	To be used by parish school boards in the acquisition, construction and equipping of public school buildings and other school facilities.	DOE - Subgrantee Assistance	$576,058	$0	$16.81

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FS2	Free School Fund	L.R.S. 41:841 (established in 1921 Constitution)	1948	Set up as a perpetual loan from the State in lieu of payment to school boards and communities for the sale and rent of lands obtained from Congress for school purposes. Also includes proceeds from estates of deceased individuals whose vacant estate succeeds to the State.	To be used by parish school boards in the acquisition, construction and equipping of public school buildings and other school facilities.	DOE - Subgrantee Assistance	$1,086,479	$0	$11.9
FS3	Free School Fund	L.R.S. 41:841 (established in 1921 Constitution)	1948	Set up as a perpetual loan from the State in lieu of payment to school boards and communities for the sale and rent of lands obtained from Congress for school purposes. Also includes proceeds from estates of deceased individuals whose vacant estate succeeds to the State.	To be used by parish school boards in the acquisition, construction and equipping of public school buildings and other school facilities.	DOE - Subgrantee Assistance	$0	$0	$1.42
G03	Video Draw Poker Device Fund	L.R.S. 27:437	1991	Fees, fines, and penalties collected under the provisions of the Video Draw Poker Devices Control Law.	For increased compensation of district attorneys and assistant district attorneys; for enforcement of the Video Draw Poker Devices Control Law by DPS&C, DOJ, and local governing authorities; and for expenses to carry out the provisions of the Video Draw Poker Devices Control Law.	Shared (Various)	$184,853,451	$55,022,611	-

ISIS Code	Fund Name	Citation	Creation Year	Primary Revenue	Primary Purpose	Budget Unit	FY14 Revenue	FY14 Expenditures	FY15 Fund Balance (in Millions)*
G04	Riverboat Gaming Enforcement Fund	L.R.S. 27:92	1991	Fees and fines collected under the provisions of the Louisiana Riverboat Economic Development and Gaming Control Act less any monies credited to other funds.	For the expenses of the division and the Department of Justice, including regulatory, administrative, investigative, enforcement, and legal; for the expenses of the Louisiana Gaming Control Board for regulation of gaming activities; for the expenses of the Office of State Police related to the procurement, installation, maintenance, and operation of an automated fingerprint identification system; and for expenses of the Office of State Police.	Shared (Various)	$58,683,643	$29,093,073	$1.64
G05	Video Draw Poker Device Purse Supplement Fund	L.R.S. 27:439	1994	Franchise fees paid by licensed establishments such as restaurants and bars from the operation of each video draw poker device.	To supplement purses of the licensed racing associations which conduct live horse racing; to supplement purses for Louisiana bred quarterhorses through funds provided to the Louisiana Quarterhorse Breeders' Association; to promote youth interest in quarterhorses; and to be used by the Quarterhorse Racing Association of Louisiana.	Executive Department - Louisiana State Racing Commission	$2,910,005	$3,350,246	$0.68
G07	Avoyelles Parish Local Government Gaming Mitigation Fund	L.R.S. 33:3005	1995	Financial contributions received under the provisions of the "Tribal-State Compact for the Conduct of Class III Gaming Between the Tunica-Biloxi Indian Tribe of Louisiana and the State of Louisiana".	To defray the expenses of certain political subdivisions within Avoyelles Parish including the Avoyelles Parish Police Jury, the Avoyelles Parish Law Enforcement District, the district attorney for the Twelfth Judicial District, and the Avoyelles Parish School Board.	Executive Department - Office of Indian Affairs	$134,804	$134,802	-

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G09	Pari-mutuel Live Racing Facility Gaming Control Fund	L.R.S. 27:392	1998	Slot machine proceeds and other fines and monies received by the division in the Office of State Police responsible for the implementation, administration, and enforcement of the Louisiana Gaming Control Law.	For the expenses of the Louisiana Gaming Control Board, the DOJ, the division in the Office of State Police, and the Louisiana Racing Commission which are necessary to carry out the provisions of the Pari-Mutuel Live Racing Facility Economic Redevelopment and Gaming Control Act; and for distribution to other funds.	Shared (Various)	$58,668,237	$6,874,266	-
G10	Support Education in Louisiana First Fund	L.R.S. 17:421.7	2001	Franchise fees for the right to conduct gaming activities on a riverboat and the revenues which the Louisiana Economic Development and Gaming Corporation determine are surplus to its needs.	To provide salary increases of certain public pre-kindergarten through twelfth grade certificated personnel and classroom teachers; and to provide for public postsecondary education faculty salary increases, including related benefits.	Shared (Various)	$152,503,683	$146,954,368	$(0.06)
G11	Equine Health Studies Program Fund	L.R.S. 27:392	2004	Revenues from the Bossier Parish horse racing facility.	To support the Equine Health Studies Program at the LSU School of Veterinary Medicine.	Higher Ed - LSU System	$0	$750,000	-
G12	Southern University AgCenter Program Fund	L.R.S. 27:392	2004	Revenues from the Bossier Parish horse racing facility.	To support the Southern University AgCenter programs.	Higher Ed - Southern University System	$0	$750,000	$0.17
G13	Beautification and Improvement of the New Orleans City Park Fund	L.R.S. 27:392	2004	Slot machine proceeds collected from the licensed eligible facility in Orleans Parish and other revenue transferred from the Pari-mutuel Live Racing Facility Gaming Control Fund (G09).	To be used by the New Orleans City Park Improvement Association for the improvement and beautification of the New Orleans City Park.	State Aid to Local Government Entities	$473	$2,439,037	$0.16
G14	Greater New Orleans Sports Foundation Fund	L.R.S. 27:392	2005	Slot machine proceeds collected from the licensed eligible facility in Orleans Parish.	To be used by the Greater New Orleans Sports Foundation.	State Aid to Local Government Entities	$20	$1,000,000	-
G15	Algiers Economic Development Foundation Fund	L.R.S. 27:392	2005	Slot machine proceeds collected from the licensed eligible facility in Orleans Parish.	To be used by the Algiers Economic Development Foundation.	State Aid to Local Government Entities	$68	$100,000	-

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G16	New Orleans Urban Tourism and Hospitality Training in Economic Development Foundation Fund	L.R.S. 27:392	2005	Slot machine proceeds collected from the licensed eligible facility in Orleans Parish.	To be used by the New Orleans Tourism Hospitality Training and Economic Development, Inc.	Shared (Various)	$331	$0	$0.35
G17	Beautification Project for New Orleans Neighborhoods Fund	L.R.S. 27:392	2005	Slot machine proceeds collected from the licensed eligible facility in Orleans Parish.	To be used by the Beautification Project for New Orleans Neighborhoods, Inc.	State Aid to Local Government Entities	$152	$75,000	-
G18	Friends of NORD Fund	L.R.S. 27:392	2005	Slot machine proceeds collected from the licensed eligible facility in Orleans Parish.	To be used by the Friends of NORD, Inc.	State Aid to Local Government Entities	$224	$150,000	$0.1
G19	New Orleans Sports Franchise Assistance Fund	L.R.S. 27:392	2005	Slot machine proceeds collected from the licensed eligible facility in Orleans Parish.	To fund contractual obligations of the state to any National Football League or National Basketball Association franchise located in Orleans Parish.	Executive Department - Louisiana Stadium and Exposition District	$77	$3,621,170	$0.27
G20	Casino Support Services Fund	L.R.S. 27:247	2014	Revenues received by the Louisiana Economic Development and Gaming Corporation (corporation) from gaming operations and all other sources which the corporation determines are surplus to its needs.	To compensate the parish governing authority where the official gaming establishment is located for providing support services resulting from the operation of the official gaming establishment including fire, police, sanitation, health, transportation, and traffic services. Compensation is contingent upon the approval of JLCB.	State Aid to Local Government Entities	$0	$0	-
H09	Nursing Home Residents' Trust Fund	L.R.S. 40:2009.11	1993	Fines for operation of a nursing home without a license.	To be used for reimbursement of nursing home evacuation expenses (subject to approval by the Centers for Medicare and Medicaid Services) or as otherwise mandated by the Omnibus Budget Reconciliation Act of 1987.	Shared (Various)	$2,208,740	$325,040	$10.47

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H10	Compulsive and Problem Gaming Fund	L.R.S. 28:842	1995	Fees for licenses and permits for gaming activities and fines for violations of Gaming Control Laws.	To establish a program to 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 behavior.	DHH - Office of Behavioral Health	$2,550,709	$2,500,000	$0.54
H12	Health Care Facility Fund	L.R.S. 40:2199	2008	Fines for certain healthcare facilities that violate state licensing and registration requirements.	For the protection of health, welfare, rights, or property of those receiving services from the health care facilities licensed or certified by DHH; the enforcement of sanctions against health care facilities licensed or certified by DHH; the education, employment, and training of employees, staff, or other personnel of health care facilities licensed or certified by DHH; and for programs designed to improve the quality of care in health care facilities.	DHH	$300,793	$0	$0.39
H14	Medical Assistance Programs Fraud Detection Fund	L.R.S. 46:440.1	1997	Monies received by the state from a civil award or settlement under the provisions of the Medical Assistance Programs Integrity Law.	To enhance Medicaid fraud and abuse detection and prevention activities including paying rewards for information concerning fraud and abuse; 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.	Shared (Various)	$6,352,135	$1,623,524	$9.23

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H18	Vital Records Conversion Fund	L.R.S. 40:39.1	1999	Fees collected for birth or death certificates issued by each clerk of court.	To establish and maintain a system for the electronic issuance of birth and death certificates.	DHH - Office of Public Health	$228,283	$39,404	$0.49
H19	Medicaid Trust Fund for the Elderly	L.R.S. 46:2691	2000	Money received from any source, including but not limited to an intergovernmental transfer program and proceeds received by the state associated with the Deepwater Horizon oil spill.	To be used as the source of state matching funds for Medicaid funds to make enhanced payments to local government-owned health care facilities including the development and funding of a case mix reimbursement system for the Medicaid nursing home program.	DHH - Medical Vendor Payments	$17,652,848	$183,598,573	$36.05
H20	Health Trust Fund	L.R.S. 46:2731	2001	Appropriations by the legislature including earning from the Medicaid Trust Fund for the Elderly (H19), intergovernmental transfers, and monies contributed by local governmental units.	For enhancing the provision of appropriate health care to Louisiana's Medicaid and LaCHIP beneficiaries and the medically indigent through a range of initiatives including the provision of primary and preventive health services, funding for primary care clinics in rural hospitals, for operation of hospital service district facilities, or in medically underserved areas which treat the uninsured, and funding to integrate new and existing systems such as telemedicine and development of referral systems.	DHH - Medical Vendor Payments	$1,377	$5,770,768	$11.18
H22	Drinking Water Revolving Loan Fund	L.R.S. 40:2824	2003	Federal grants, state matching money, appropriations, and any other monies.	To be used for the construction and rehabilitation of community water systems; for the acquisition of property; and, to purchase or refinance debt obligations for projects for public water systems owned by a governmental agency, public corporation, or public trust within the state.	Safe Drinking Water Revolving Loan Fund	$32,954,243	$28,514,287	$95.57

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H26	Community and Family Support System Fund	L.R.S. 28:826	2006	From the sale or lease of property previously operated by the Office for Citizens with Developmental Disabilities within DHH.	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.	DHH - Medical Vendor Payments	$182	$0	-
H28	Health Care Redesign Fund	L.R.S 39:100.51	2007	Appropriations by the legislature including federal funds, donations, gifts, Louisiana Children and Youth Health Insurance Program premiums, and any other monies which may be provided by law.	To support initiatives for the redesign and improved efficiency of the health care system in Louisiana including: to develop a medical home to serve the low income uninsured population and reduce the incidence of emergency room services; to maintain, administer and improve behavioral health, mental health, expansion of Medicaid, vital records, health information technology, and health care workforce development.	DHH - Medical Vendor Administration	$651	$0	-
H29	Department of Health and Hospitals' Facility Support Fund	L.R.S. 40:16.2	2007	Collections by the state from the sale or lease of timber or fruit harvested from real property in the custody of DHH.	To maintain, improve, repair, remediate, or restore any state-owned structures on property in the same DHH facility as the property from which the revenues deposited into the fund were generated.	DHH	($238)	$0	-
H30	New Opportunities Waiver Fund	L.R.S. 39:100.61	2007	Recurring state general fund revenue as recognized by the REC in excess of the Official Forecast, and monies from donations, gifts, grants, appropriations, or other revenue.	For the purpose of adding additional waiver slots to the New Opportunities Waiver program administered by DHH.	DHH - Medical Vendor Administration	$2,046	$32,848	$0.01

ISIS Code	Fund Name	Citation	Creation Year	Primary Revenue	Primary Purpose	Budget Unit	FY14 Revenue	FY14 Expenditures	FY15 Fund Balance (in Millions)*
H31	Center of Excellence for Autism Spectrum Disorder Fund	L.R.S. 39:100.122	2009	Appropriations by the legislature including donations, gifts, grants, or any other monies which may be provided by law.	To pay costs and expenses associated with the establishment and operation of a center of excellence for autism spectrum disorder by the Office for Citizens with Developmental Disabilities within DHH.	DHH - Office for Citizens with Developmental Disabilities	$0	$0	-
H33	Community Hospital Stabilization Fund	L.R.S. 46:2901	2010	Monies appropriated annually by the legislature or any other monies which may be provided by law.	Medicaid payments to nonstate, nonrural community hospitals.	DHH - Medical Vendor Payments	$1,173	$915,128	$12.72
H34	Louisiana Emergency Response Network Fund	L.R.S. 40:2845	2010	Appropriations by the legislature, including federal funds, any public or private donations, gifts, or grants from individuals, corporations, nonprofit organizations, or other business entities which may be made to the fund, and any other monies which may be provided by law.	To fund grants, projects, and services that address the goals and objectives of the Louisiana Emergency Response Network Board which aims to decrease trauma-related deaths and incidents of morbidity and mortality due to trauma in Louisiana.	DHH - Louisiana Emergency Response Network Board	$0	$0	-
H35	FMAP Stabilization Fund	Act 420 of the 2013 Regular Session	2013	Monies equal to the difference between the official forecast of revenue available for expenditures for FY12 adopted by the REC and actual collections of revenue available for expenditures in FY12.	To help mitigate the budget shortfall that occurred shortly after the end of the 2012 Regular Session and caused a decrease in the state's Federal Medical Assistance Percentage (FMAP) rate to the lowest point in over twenty years.	DHH - Medical Vendor Payments	$0	$0	-
H36	Bogalusa Health Services Fund	L.R.S. 33:2740.18	2013	Provider fee on the operation of all hospitals within the city of Bogalusa and penalties or other charges related to such fee.	For state expenses for the Medicaid program within the city of Bogalusa.	DHH - Medical Vendor Payments	$0	$0	-
H38	Sickle Cell Fund	L.R.S 39:100.123	2015	Appropriations including donations, gifts, grants, or other monies.	To support the functions of the Sickle Cell Commission including ensuring the delivery of sickle cell services to affected persons in all parishes in Louisiana.	DHH - Medical Vendor Payments	$0	$0	-
H39	Tobacco Tax Medicaid Match Fund	L.R.S. 47:841.2	2015	Tax from the sale, use, consumption, handling or distribution of cigarettes.	For the Medicaid program.	DHH - Medical Vendor Payments	$0	$0	-

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H40	Home Health Agency Trust Fund	L.R.S. 40:2199	2015	Fines imposed on home health agencies.	To be used in accordance with federal regulations which provide for the collection of penalties against home health agencies.	N/A - no appropriation	$0	$0	-
HW3	Right-of-Way Permit Processing Fund	L.R.S. 48:381.2	1993	Fees for permits issued to utility operators for the use of public right-of-ways.	To defray the expenses of the right-of-way permit office in connection with the issuance and processing required for permitted activity within the state roads and highway rights-of-way.	DOTD - Engineering and Operations	$439,508	$439,504	$0.08
HW9	State Highway Improvement Fund	L.R.S. 48:196	2006	Vehicle registration and license fees and taxes collected by the state.	For funding projects for any road which is part of the state highway system but not part of the federal system including the design, preventive maintenance, rehabilitation, restoration, and improvement of the state-maintained system of roads; and, to complete all of the preconstruction activities such as planning, survey, design, engineering, right-of-way acquisition, and utility relocations association with such projects.	DOTD-Capital Outlay/Non-State	$52,726,131	$48,000,000	$131.23
HWA	LTRC Transportation Training and Education Center Fund	L.R.S. 48:105.1	2007	Registration fees for transportation education courses offered by the Louisiana Transportation Research Center (LTRC).	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.	DOTD - Engineering and Operations	$644,393	$510,454	$1.17

ISIS Code	Fund Name	Citation	Creation Year	Primary Revenue	Primary Purpose	Budget Unit	FY14 Revenue	FY14 Expenditures	FY15 Fund Balance (in Millions)*
HWE	Crescent City Transition Fund	L.R.S. 48:1161.2	2013	Amounts paid to the Mississippi River Bridge Authority pursuant to the Amended and Restated Indenture and Deed of Trust, or funds possessed, controlled, or due to the Mississippi River Bridge Authority or the Crescent City Connection Division of DOTD.	To support ferry service in New Orleans; for the implementation of the toll violation amnesty program; and for lighting of the Eastbank and Westbank approaches to the Crescent City Connection Bridge including General DeGaulle and the Westbank Expressway approach through ground level, improvements to ingress and egress points, lighting, maintenance, grass cutting, and landscaping of the Westbank Expressway and connecting arteries.	DOTD-Capital Outlay/Non-State	$143,712	$1,660,854	$11.1
HWF	New Orleans Ferry Fund	L.R.S. 48:25.2	2013	Vehicle registration and license fees and taxes collected by the state in the parish of Orleans.	To fund the operations of the Chalmette ferry and to provide ferry service formerly operated by its Crescent City Connection Division.	DOTD - Engineering and Operations	$128,460	$830,000	$0.72
I01	Patient's Compensation Fund	L.R.S. 40:1299.44	1975	Surcharges imposed on all health care providers in Louisiana qualified under the provisions of the Patient's Compensation Fund.	A private custodial fund of the Patient's Compensation Fund Oversight Board for the use, benefit, and protection of medical malpractice claimants and the fund's private health care provider members.	N/A - no appropriation	$1,114,483	$0	-
I02	1/4th of 1% Fire Insurance-LSU / Fireman Training Fund	L.R.S. 22:837	1991	Assessment on insurance premium for the insurance against loss or damage by fire of property of whatever nature and kind in the state of Louisiana.	To be used by the Division of Continuing Education at LSU for expenses in connection with the in-service fireman training program.	Higher Ed - LSU System	$3,141,459	$3,141,459	-

ISIS Code	Fund Name	Citation	Creation Year	Primary Revenue	Primary Purpose	Budget Unit	FY14 Revenue	FY14 Expenditures	FY15 Fund Balance (in Millions)*
I03	Two Percent Fire Insurance Fund	L.R.S. 22:347	1989	Tax on premiums received from any business which insures property of any nature or description against loss or damage by fire.	For purchase of group insurance and workers' compensation insurance for volunteer firefighters; for allocation to the Pine Country Education Center and Delgado Community College to develop and operate firefighter training centers; for support of the firefighter training program at the Fire and Emergency Training Institute at LSU; and for distribution to the regularly paid fire departments and/or active volunteer fire departments of each parish governing authority.	Shared (Various)	$21,476,953	$19,704,278	-
I05	Retirement System Insurance Proceeds Fund	L.R.S. 22:1476	1991	Assessment on insurance premiums paid by insurers doing business in Louisiana.	For the annual actuarial cost incurred by the State Police Pension and Retirement System with regard to implementation of Acts 2001, No. 1160; for funding of mergers of local retirement systems with the statewide retirement systems (Municipal Police Employees' Retirement System, Sheriffs' Pension and Relief Fund, Firefighters' Retirement System); and for additional actuarially required contributions.	N/A - no appropriation	$57,607,234	$0	-
I06	Municipal Fire and Police Civil Service Operating Fund	L.R.S. 22:1476	1992	Assessment on insurance premiums paid by insurers doing business in Louisiana.	To support the operations of the Office of State Examiner, Municipal Fire and Police Civil Service.	Department of Civil Service - Municipal Fire and Police Civil Service	$2,077,200	$1,841,721	$0.11
I08	Administrative Fund of the Department of Insurance	L.R.S. 22:1071	1997	Assessments on health insurance issuers and penalties on health insurance issuer that violate health insurance regulations.	For the administration and enforcement of federal statutes, rules, and policy related to health insurance coverage in connection with group health plans.	Commissioner of Insurance	$869,781	$734,443	$0.07

ISIS Code	Fund Name	Citation	Creation Year	Primary Revenue	Primary Purpose	Budget Unit	FY14 Revenue	FY14 Expenditures	FY15 Fund Balance (in Millions)*
I09	Insurance Fraud Investigation Fund	L.R.S. 40:1428	2000	Fees on the direct premiums received by each insurer licensed by the Department of Insurance to conduct business in Louisiana; and fines for failure to pay fees.	To pay the costs of investigation, enforcement, public education, and prosecution of insurance fraud in Louisiana by the insurance fraud investigation unit within the Office of State Police, the insurance fraud support unit within DOJ, and the section of insurance fraud within LDI.	Shared (Various)	$3,705,958	$3,670,648	-
I12	Automobile Theft and Insurance Fraud Prevention Authority Fund	L.R.S. 22:2134	2004	Gifts, grants, donations, loans, and other assistance from any person or entity, private or public, or the federal, state, or local governments or any agency	To combat motor vehicle insurance fraud, including fraud by theft and other criminal acts, through the provision of funds to the Louisiana Automobile Theft and Insurance Fraud Prevention Authority and the implementation of educational and public awareness programs.	Commissioner of Insurance	$223,957	$195,755	$0.01
JS5	Department of Justice Legal Support Fund	L.R.S. 49:259	2004	Proceeds recovered by the attorney general on behalf of the state from court judgments, settlements, fines, fees, forfeitures and penalties, from the recovery or award of any attorney fees, or from proceeds recovered by the attorney general from any other source.	To defray the costs of expert witnesses, consultants, contract legal counsel, technology, specialized employee training and education, and public education initiatives; and to defray the expense of employees hired, including attorneys and support staff, and to pay related expenses to represent the state.	Office of the Attorney General	$129,679,018	$374,031	$4.74
JS6	Tobacco Control Special Fund	L.R.S. 13:5077	2004	Profits or other benefits gained by tobacco product manufacturers from violations of the "Master Settlement Agreement" (Tobacco Settlement).	For use by the attorney general for tobacco enforcement and control matters.	Office of the Attorney General	$10,500	$0	$0.02
JS7	Department of Justice Debt Collection Fund	L.R.S. 49:257	2005	Monies received by the attorney general as compensation for any debt collection activities.	To supplement the budget of DOJ for debt collection activities.	Office of the Attorney General	$1,929,482	$1,505,275	$0.98

ISIS Code	Fund Name	Citation	Creation Year	Primary Revenue	Primary Purpose	Budget Unit	FY14 Revenue	FY14 Expenditures	FY15 Fund Balance (in Millions)*
JS9	Tobacco Settlement Enforcement Fund	L.R.S. 39:98.7	2007	Appropriations, grants, donations, and other monies which may become available for the purposes of the fund including monies transferred to the fund.	To be used by DOJ for purposes of enforcement of the Master Settlement Agreement (Tobacco Settlement).	Office of the Attorney General	$13,000	$400,000	$0.03
JU1	Trial Court Case Management Information Fund	C.Cr.P. Art. 887	1993	Special court costs for each person convicted of a felony, misdemeanor, or ordinance of any local government, including a traffic felony, traffic misdemeanor, or a local traffic violation.	For implementation of the master plan for the development of a trial court case management information system; for the fast-tracked prototype development of the criminal disposition component; and, for the implementation of an integrated juvenile justice information system for use in all courts exercising juvenile court jurisdiction.	Louisiana Judiciary	$1,907,404	$1,758,000	$1.41
JU2	Judges' Supplemental Compensation Fund	L.R.S. 13:10.3	1985	Fees from civil filings in the office of each clerk of city, parish, juvenile, family, district, appellate, and supreme court.	For salary supplements to judges and commissioners, for related costs of state or municipal retirement funds, and for necessary and associated administrative expenses.	Louisiana Judiciary	$4,523,337	$4,531,503	-
JU4	Fund for Louisianians in Need of Civil Legal Assistance	Act 1065 of the 1997 Regular Session	1997	Donations, grants, certain judgments or settlements, Louisiana Bar Association funding, certain funds or assessments, and other revenues.	For providing civil legal assistance for needy or indigent persons.	N/A - no appropriation	$0	$0	Not Available**
JU5	Innocence Compensation Fund	L.R.S. 15:572.8	2005	Appropriations, donations, grants, and other monies which may become available for the purposes of the fund.	To compensate petitioners who are found to be factually innocent of the crime of which convicted. The fund may also be used to pay the costs for things such as job-skills training or necessary medical and counseling services.	Executive Department - Louisiana Commission on Law Enforcement	$66	$525,732	-

ISIS Code	Fund Name	Citation	Creation Year	Primary Revenue	Primary Purpose	Budget Unit	FY14 Revenue	FY14 Expenditures	FY15 Fund Balance (in Millions)*
LB1	Workers' Compensation Second Injury Fund	L.R.S. 23:1377	1974	Assessments paid by property and casualty insurers, individual self-insurers, and group self-insurance funds that have paid Louisiana workers' compensation benefits.	For the administrative expenses of the Louisiana Worker's Compensation Second Injury Board and to reimburse the compensable claims of property and casualty insurers, self-insured employers, and group self-insurance funds.	LWC - Workforce Support and Training	$49,411,007	$46,845,659	$43.06
LB4	Office of Workers' Compensation Administrative Fund	L.R.S. 23:1291.1	1990	Assessments paid by all insurers and employers that have paid Louisiana workers' compensation benefits and penalties for late filing.	For the administrative expenses of the Office of Workers' Compensation within LWC.	LWC - Workforce Support and Training	$19,464,921	$15,484,707	$3.37
LB5	Incumbent Worker Training Account	L.R.S. 23:1514	2000	Appropriations from the Legislature.	To fund training for businesses operating in Louisiana that incur a state unemployment insurance tax liability under the Incumbent Worker Training Program to upgrade job skills through training.	LWC - Workforce Support and Training	$22,637,452	$23,765,313	$18.32
LB6	Employment Security Administration Account	L.R.S 23:1515	2000	Federal Funds received from the United States Department of Labor.	To supplement funding of personnel costs associated with specific unemployment insurance and employment security functions of LWC.	LWC - Workforce Support and Training	$1,959,254	$3,911,787	$0.24
LB7	Penalty and Interest Account	L.R.S. 23:1513	2000	Interest, fines, and penalties collected from employers under the provisions of the unemployment compensation program.	To pay costs and fees for the collection of delinquent monies owed under the administration of the unemployment compensation program; to administer specific labor laws; and for other special projects of the LWC.	LWC - Workforce Support and Training	$4,584,916	$2,281,568	-
N02	Coastal Resources Trust Fund	L.R.S. 49:214.40	1989	All funds collected by the Louisiana coastal resources program from processing and evaluating coastal use permit applications; and funds collected from any federal outercontinental shelf revenue sharing program.	For the Louisiana coastal resources program.	DNR - Office of Coastal Restoration and Management	$993,295	$705,281	$2.11

ISIS Code	Fund Name	Citation	Creation Year	Primary Revenue	Primary Purpose	Budget Unit	FY14 Revenue	FY14 Expenditures	FY15 Fund Balance (in Millions)*
N03	Federal Energy Settlement Fund	L.R.S. 30:1401 and 30:1403	1984	Monies received by the State concerning violations of Federal oil price controls and allocation laws.	Disbursements shall be made by the legislature in accordance with Article III, Section 16 of the Louisiana Constitution.	N/A - no appropriation	$26,631	$0	$1.43
N04	Fishermen's Gear Compensation Fund	L.R.S. 56:700.2	1979	Fee levied upon each lease of a state mineral lease and each grantee of a state right of way which are located within the coastal zone boundary.	Used to pay for actual damages suffered by commercial fishermen as a result of hitting or snagging an obstruction or hazard in the waters of the state where the owner of said obstruction is unknown. Used to pay expenses to conduct an investigatory survey of existing potential underwater obstructions.	DNR - Office of the Secretary	$1,203,000	$943,230	$0.69
N07	Mineral and Energy Operation Fund	L.R.S. 30:136.3	1997	A portion of monies received by the state through the Office of Mineral Resources from court-awarded judgments and settlements. Revenue from geophysical and geological surveys on state-owned lands. Other fees charged by the State Mineral and Energy Board to administer the state's proprietary interest in minerals.	Used by DNR for the administration and regulation of minerals, ground water, and related energy activities.	Shared (Various)	$6,612,479	$7,918,659	$1.76
N08	Underwater Obstruction Removal Fund	L.R.S. 30:101.9	1997	Private contributions, grants, and donations; and transfers from the Fisherman's Gear Compensation Fund (N04).	Used to administer the underwater obstruction removal program, which involves the identification, inventory, and removal of underwater obstructions which are a hazard to navigation and commercial fishing in Louisiana.	DNR - Office of Conservation	$327	$169,435	$0.22
N09	Oil and Gas Regulatory Fund	L.R.S. 30:21	1997	Operation fees, regulatory fees, and application fees paid by industries under the jurisdiction of the Office of Conservation; and any fines and civil penalties attributable to the Office of Conservation.	For use by the Office of Conservation for the regulation of the oil and gas industry and other industries under their jurisdiction.	DNR - Office of Conservation	$8,460,577	$9,611,630	$0.73

ISIS Code	Fund Name	Citation	Creation Year	Primary Revenue	Primary Purpose	Budget Unit	FY14 Revenue	FY14 Expenditures	FY15 Fund Balance (in Millions)*
N10	Natural Resource Restoration Trust Fund	L.R.S. 30:2480.2	2001	Monies received by the Office of the Oil Spill Coordinator from natural resource damage assessments.	To fund the activities of the Office of the Oil Spill Coordinator to assess natural resource damages.	Executive Department - Office of Coastal Protection and Restoration	$4,986,610	$13,786,474	$247.6
N11	Barrier Island Stabilization and Preservation Fund	L.R.S. 49:214.6.7	2004	Appropriations, donations, grants, and other monies which may become available for the purposes of the fund.	To support the barrier island stabilization and preservation program.	Executive Department - Office of Coastal Protection and Restoration	$0	$0	-
N13	Atchafalaya Basin Conservation Fund	L.R.S. 30:2000.12	2008	Appropriations, donations, grants, and other monies which may become available for the purposes of the fund.	For use by DNR to fund projects in the state or federal Basin master plans, or to provide matching funds for the Atchafalaya Basin Floodway System; for water management, water quality, or access projects including the purchase of land; and for other projects consistent with the Atchafalaya Basin Master Plan.	N/A - no appropriation	$0	$0	-
N14	Carbon Dioxide Geologic Storage Trust Fund	L.R.S. 30:1110	2009	Fees and penalties levied on geological storage facilities, grants, and private contributions.	For inspecting, monitoring, and repairing geological storage facilities including surface facilities and wells.	N/A - no appropriation	$0	$0	-
P01	Louisiana Fire Marshal Fund	L.R.S. 22:835	1989	Tax on insurance premiums from any business which insures property of any nature against loss or damage by fire.	To support the Office of State Fire Marshal and for the Camp Minden Fire Protection Fund.	Public Safety Services - Office of State Fire Marshal	$16,227,590	$14,030,932	$0.28
P04	Motorcycle Safety, Awareness, and Operator Training Program Fund	L.R.S. 32:412	1988	Fee for a motorcycle or motor scooter endorsement to a basic license.	For operator training, instructor training, and motorcycle safety and awareness programs.	Public Safety Services - Office of State Police	$231,220	$136,000	$0.07
P05	Public Safety DWI Testing, Maintenance, and Training Fund	L.R.S. 40:1379.7	1990	Fee for violation of operating a motor vehicle under the influence of alcohol or drugs when subject to a blood, breath, or urine analysis.	To fund activities of the Office of State Police in executing its responsibilities in the purchase and maintenance of equipment and supplies for use in breath, blood, or urine analysis.	Public Safety Services - Office of State Police	$514,063	$584,943	$0.05

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P07	Louisiana Towing and Storage Fund	L.R.S. 32:1731	1989	Fees associated with the Louisiana Towing and Storage Act including annual license fees and administrative fines assessed by the deputy secretary of DPS&C for violations of the act.	To fund personnel positions and the activities and enforcement of the Louisiana Towing and Storage Act by the Office of State Police.	Public Safety Services - Office of State Police	$433,127	$300,001	$0.21
P09	Disability Affairs Trust Fund	L.R.S. 46:2583	1996	Fee and fines from parking restrictions on mobility impairment spaces and false certification of mobility impairment.	For the operation of the Governor's Office of Disability Affairs and any program designed to provide services to Louisiana citizens with disabilities.	Executive Department - Executive Office	$148,470	$110,014	$0.16
P11	Concealed Handgun Permit Fund	L.R.S. 40:1379.3.1	1996	Fees for concealed handgun permits.	For administration of the concealed handgun permit process and for special law enforcement initiatives.	Public Safety Services - Office of State Police	$3,832,034	$1,625,301	$3.35
P12	Right-to-Know Fund	L.R.S. 30:2380	1997	Fines assessed by DPS&C for violations with the Hazardous Materials Information Development, Preparedness, and Response Act.	To develop the Louisiana Chemical Network, a statewide centralized inventory and release reporting system. Funds dedicated to equipment acquisition and personnel training for local emergency planning committees and for the DPS&C to properly staff the centralized data management functions.	Public Safety Services - Office of State Police	$94,250	$150,150	-
P13	Underground Damages Prevention Fund	L.R.S. 40:1749.24	1997	Fines levied against individuals who do not follow the "Louisiana Underground Utilities and Facilities Damage Prevention Law."	Used by DPS&C to administer Louisiana's Underground Utilities and Facilities Damage Prevention Law.	Public Safety Services - Office of State Police	$93,494	$865,857	-
P14	Emergency Medical Technician Fund	L.R.S. 40:1135.10	1997	Fees for prestige license plates for certified emergency technicians.	Used by DHH for purchasing equipment for the testing of applicants for certification as an emergency medical technician and to cover other testing related costs.	DHH - Office of Public Health	$8,342	$9,000	$0.05

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P16	Liquefied Petroleum Gas Commission Rainy Day Fund	L.R.S. 40:1849	1998	Permit and registration fees involving liquefied petroleum gas.	To support the activities of the Liquefied Petroleum Gas Commission to regulate the storage, sale, and transportation of liquefied petroleum gases. To cover administrative costs for transferring data from Liquefied Petroleum Gas Commission to the information system established under the Hazardous Materials Information Development, Preparedness and Response Act.	Public Safety Services - Liquefied Petroleum Gas Commission	$1,059,301	$1,168,432	$0.04
P19	Hazardous Materials Emergency Response Fund	L.R.S. 32:1522	1999	Fines on individuals who handle hazardous materials in a reckless manner.	To support the state police hazardous materials response unit.	Public Safety Services - Office of State Police	$245,435	$245,435	$0.01
P21	Explosives Trust Fund	L.R.S. 40:1472.20	1999	Licensing fees to use, manufacture, or handle explosives and fines for violations of explosives regulations.	To support staffing, training, and the acquisition of equipment necessary for the handling of incidents involving the threat of or actual use of explosive devices.	Public Safety Services - Office of State Police	$239,750	$137,116	$0.13
P24	Office of Motor Vehicles Customer Service and Technology Fund	L.R.S. 32:429.2	2000	Certain fees collected by OMV.	For the expenses of OMV for the implementation of customer service programs and updated and new technology, and for criminal compliance and traffic enforcement by public safety services.	Public Safety Services - Office of Motor Vehicles	$7,050,261	$6,483,536	$0.74
P25	Sex Offender Registry Technology Fund	C.Cr.P. Art. 895.1	2001	Fees charged to sex offenders when placed on supervised probation.	Used to administer programs for registration and monitoring of sex offenders at state and local levels.	Shared (Various)	$876,251	$884,819	$0.46
P28	Criminal Identification and Information Fund	L.R.S. 15:598	2002	Fees charged for criminal background checks.	To support the Louisiana Bureau of Criminal Identification and Information within DPS&C.	Public Safety Services - Office of State Police	$6,840,544	$7,187,387	$0.18

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P29	Louisiana State Police Salary Fund	L.R.S. 22:831	2002	Tax on businesses that issue insurance policies in Louisiana.	To cover the cost of salary increases and related benefits for members of the state police service and for special law enforcement initiatives.	Public Safety Services - Office of State Police	$0	$15,600,000	-
P31	Department of Public Safety Peace Officers Fund	L.R.S. 11:545	2007	Fees charged for temporary permits under the International Registration Plan.	To fund retirement benefits for peace officers, as defined in R.S. 40:2402(3)(a), employed by DPS&C, Office of State Police, other than state troopers; for special law enforcement initiatives; and to support the operations of the DPS&C Capitol Complex Police Force.	Public Safety Services - Office of State Police	$686,552	$178,279	-
P32	Louisiana Life Safety and Property Protection Trust Fund	L.R.S. 40:1664.9	2007	Fees for Life Safety and Property Protection licenses and fines for violations of Life Safety and Property Protection regulations.	To administer and enforce Life Safety and Property Protection regulations; and for fire education or emergency response by the state fire marshal.	Public Safety Services - Office of State Fire Marshal	$946,262	$1,017,867	-
P34	Unified Carrier Registration Agreement Fund	L.R.S. 32:1526	2008	Fees paid by motor carriers to a Federal program that are distributed to the states participating in the program.	Used for motor carrier safety programs, enforcement, or the administration of the Unified Carrier Registration Plan and the Unified Carrier Registration Agreement.	Shared (Various)	$1,499,277	$3,425,275	$6.51
P35	Louisiana Highway Safety Fund	L.R.S. 32:266	2009	Fines and penalties collected by local law enforcement for citations issued for exceeding the posted speed limit by less than ten miles per hour on an interstate highway.	To purchase and install permanent radar speed displays on interstate highways.	DOTD - Engineering and Operations	$289	$0	$0.15
P36	Industrialized Building Program Fund	L.R.S 40:1730.68	2009	Fee collected by the state fire marshal for manufacture and dealer registration, and to perform plan reviews, inspections and other duties under the Louisiana Industrialized Building Act.	Monies are used by Office of State Fire Marshal, code enforcement and building safety to implement the Louisiana Industrialized Building Act.	Public Safety Services - Office of State Fire Marshal	$277,354	$206,594	$0.13
P37	Louisiana Bicycle and Pedestrian Safety Fund	L.R.S. 32:202	2010	Fees collected on the sale of "Share the Road" prestige license plates.	Used by DOTD for bicycle and pedestrian safety.	DOTD - Engineering and Operations	$3,649	$0	$0.01

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P38	Camp Minden Fire Protection Fund	L.R.S. 22:835.1	2012	Tax on insurance premiums from any business which insures property of any nature against loss or damage by fire.	To provide fire protection at the National Guard Installation at Camp Minden.	Executive Department - Dept. of Military Affairs	$0	$0	-
P39	Insurance Verification System Fund	L.R.S. 32:868	2014	Fees assessed for the reinstatement of motor vehicle insurance.	For the creation and maintenance of a real-time system to verify motor vehicle insurance, for district attorneys, and other public safety and law enforcement purposes.	Shared (Various)	$0	$0	$0.25
P40	New Orleans Public Safety Fund	L.R.S. 40:1402	2015	Any monies appropriated annually by the legislature including federal funds, donations, gifts, or grants and any other monies.	Used by Office of State Police to fund public safety services in the city of New Orleans in an area bound by the Mississippi River, Canal Street, North Rampart Street, and Esplanade Avenue.	Public Safety Services - Office of State Police	$0	$0	-
Q01	Hazardous Waste Site Cleanup Fund	L.R.S. 30:2205	1989	Hazardous waste tax; sums recovered through judgments, settlements, penalties, fees and oversight costs received for the department's work in assessment and remediation at inactive or abandoned sites; and for violation of the Louisiana Environmental Quality Act.	To defray the cost of investigation, testing, containment, control, and cleanup of hazardous waste sites including operating expenses of the inactive and abandoned sites.	Shared (Various)	$8,049,488	$3,072,968	$5.18
Q02	Environmental Trust Fund	L.R.S. 30:2015	1989	Fees for permits, licenses, and registrations; funds generated through judgments, settlements, penalties; donations, and grants.	To protect, conserve and replenish the natural resources of Louisiana by using the monies in the fund for purposes such as to defray the cost to the state of permitting, monitoring, investigating, maintaining, and administering the programs provided for under the Louisiana Environmental Quality Act; and to defray the costs of the state's response to pollution discharges.	Shared (Various)	$50,249,939	$53,467,008	$15.34

ISIS Code	Fund Name	Citation	Creation Year	Primary Revenue	Primary Purpose	Budget Unit	FY14 Revenue	FY14 Expenditures	FY15 Fund Balance (in Millions)*
Q03	Clean Water State Revolving Fund	L.R.S. 30:2302	1986	Federal grants and state matching funds.	To provide assistance to eligible recipients for activities of the Clean Water State Revolving Loan Fund including financial assistance for the construction and rehabilitation of a project on the state priority list.	Shared (Various)	$40,197,424	$64,176,017	$336.05
Q05	Motor Fuel Underground Storage Tank Trust Fund	L.R.S. 30:2195	1988	Fees imposed on the first sale or delivery of a motor fuel upon withdrawal from bulk of that fuel and on owners of motor fuel underground storage tanks storing new or used motor oil; late fees.	To defray the cost to the state of administering the underground storage tank program and the cost of evaluation and remediation of sites contaminated by a leak from a motor fuel underground storage tanks.	DEQ - Office of Management and Finance	$22,572,719	$11,103,203	$83.49
Q06	Waste Tire Management Fund	L.R.S. 30:2418	1992	Fees on the sales of tires; fines, penalties, interest, and costs collected in connection with the fees associated with the waste tire program; and any other appropriations, gifts, grants, or other monies received by DEQ for the credit of the fund.	For use by DEQ to solve Louisiana's waste tire problem.	Shared (Various)	$11,117,474	$10,880,561	$0.47
Q07	Lead Hazard Reduction Fund	L.R.S. 30:2351.41	1993	Fees for licensure and certification to engage in lead hazard reduction activities; training organization accreditation; and notifications for each lead abatement project.	To fund programs and activities under the Lead Hazard Reduction, Licensure and Certification Law which aims to protect the health and welfare of Louisiana's citizens through activities such as the establishment of certification and licensure standards for persons performing any lead hazard reduction activities.	Shared (Various)	$110,614	$100,000	-
Q08	Oyster Sanitation Fund	L.R.S. 40:5.10	1993	Fees for water discharge permits issued for discharges in the Atchafalaya, Terrebonne, Barataria, Lake Pontchartrain, and Mississippi River water quality management basins; and monies from grants and donations.	For projects or measures that protect, enhance, or restore sanitary conditions directly related to the molluscan shellfish industry.	Shared (Various)	$355,838	$386,178	$0.3

ISIS Code	Fund Name	Citation	Creation Year	Primary Revenue	Primary Purpose	Budget Unit	FY14 Revenue	FY14 Expenditures	FY15 Fund Balance (in Millions)*
Q12	Brownfields Cleanup Revolving Loan Fund	L.R.S. 30:2551	2004	Federal funds.	To provide assistance in the remediation of eligible brownfields' properties and to develop and operate the revolving loan program.	DEQ - Office of Environmental Compliance	$7	$0	-
RK1	Rockefeller Wildlife Refuge and Game Preserve Fund	L.R.S. 56:797	1920	Royalty, rental, and lease revenues from oil, gas, and other minerals in the parishes of Vermilion and Cameron comprising the Rockefeller Foundation Wildlife Refuge and Game Preserve.	To maintain and improve the Rockefeller Wildlife Refuge and Game Preserve and for wildlife management programs and activities, particularly land acquisition.	Shared (Various)	$7,258,766	$9,342,241	$25.73
RK2	Rockefeller Wildlife Refuge Trust and Protection Fund	L.R.S. 56:797	1972	Fund transfer from the Rockefeller Wildlife Refuge and Game Preserve Fund (RK1).	For the Governor's Special Commission on Educational Services for scholarships in the fields of wildlife, forestry, or marine science; to DWF for the purchase of land; for the Louisiana Fur and Alligator Advisory Council; and to maintain the Rockefeller Wildlife Refuge and Game Preserve Fund.	Shared (Various)	$8,005,831	$832,863	$59.84
RS1	Marsh Island Operating Fund	L.R.S. 56:798	1971	Revenues due to the state as royalty, rentals, or otherwise from such use, exploration, and development of leased lands, except tax revenues from Marsh Island.	To maintain, police, and improve Marsh Island as a wildlife refuge or reserve and for use by DWF for the propagation and protection of wildlife in Louisiana.	Shared (Various)	$2,141,846	$202,923	-
RS2	Russell Sage or Marsh Island Refuge Fund	L.R.S. 56:798	1971	Revenues due to the state as royalty, rentals, or otherwise from such use, exploration, and development of leased lands, except tax revenues from Marsh Island via transfers from the Marsh Island Operating Fund (RS1).	For the future maintenance, policing, and improving of Marsh Island as a wildlife refuge.	DWF - Office of Wildlife	$2,237,161	$0	$16.44
RS3	Russell Sage or Marsh Island Capital Improvement Fund	L.R.S. 56:798	1987	From revenue producing operations necessary for the management, maintenance, and development of conditions suitable for improving Marsh Island as a wildlife refuge.	For capital improvements to Marsh Island and unusual nonrecurring events caused by forces of nature.	DWF - Office of Wildlife	$2,321	$26,766	$1.13

ISIS Code	Fund Name	Citation	Creation Year	Primary Revenue	Primary Purpose	Budget Unit	FY14 Revenue	FY14 Expenditures	FY15 Fund Balance (in Millions)*
RS4	Russell Sage Special Fund #2	L.R.S. 56:798	1971	A portion of the mineral revenues received from Marsh Island remaining after expenditures, as appropriated by the Legislature.	For use by DWF for statewide propagation and protection of wildlife.	Capital Outlay - Facility Planning and Control	$12,991	$3,530,000	$9.61
RV4	Tax Commission Expense Fund	L.R.S. 47:1835	2002	Assessments, fees, and penalties received by the Louisiana Tax Commission.	For the expenses and costs of LTC, including but not limited to expenses of operations, audits, and examinations and the defense, determination, or development of assessments and assessment procedures.	Executive Department - Louisiana Tax Commission	$647,783	$737,145	$0.09
RV9	Telephone Company Property Assessment Relief Fund	L.R.S. 47:6014	2000	Sales and use taxes attributable to the furnishing of interstate and international telecommunication services.	To pay a credit or refund for property taxes paid by certain telephone companies.	LDR - Office of Revenue	$21,644,425	$0	-
RVA	Sports Facility Assistance Fund	L.R.S. 39:100.1	2001	Income taxes of nonresident professional athletes and professional sports franchises.	For renovations, additions, operations, or maintenance of sport facilities where nonresident professional athletes and professional sport franchises earned income in Louisiana.	Shared (Various)	$4,308,527	$4,219,611	$0.17
RVC	Tobacco Regulation Enforcement Fund	L.R.S. 47:841	2006	Tax from the sale, use, consumption, handling or distribution of cigarettes.	To support enforcement activities of the Office of Alcohol and Tobacco Control.	LDR - Office of Revenue	$623,084	$623,084	$0.05
RVD	Department of Revenue Alcohol and Tobacco Control Officers Fund	L.R.S. 11:544	2007	Tax from the sale, use, consumption, handling or distribution of cigarettes.	For retirement benefits for full-time law enforcement personnel, supervisors, and administrators who are employed with LDR and Office of Alcohol and Tobacco Control, who are P.O.S.T-certified, who have the power to arrest, and who hold a commission from such office.	LDR - Office of Revenue	$65,994	$0	$0.55

ISIS Code	Fund Name	Citation	Creation Year	Primary Revenue	Primary Purpose	Budget Unit	FY14 Revenue	FY14 Expenditures	FY15 Fund Balance (in Millions)*
RVE	Unfunded Accrued Liability Account	L.R.S 39:100.136	2012	Sales and use tax.	For payments against the unfunded accrued liability of the public retirement systems; and for the support of operations of the Louisiana Cancer Research Centers of LSU Health Sciences Center in New Orleans and Shreveport /Tulane Health Sciences Center, the Feist-Weiller Cancer Center of LSU Health Sciences Center--Shreveport, the Pennington Biomedical Research Center, the LSU Agricultural Center, and the Southern University Agricultural Research and Extension Center.	N/A - no appropriation	$0	$0	-
RVF	Specialized Educational Institutions Support Account	L.R.S 39:100.136	2012	Sales and use tax.	For payments against the unfunded accrued liability of the public retirement systems; and for the support of operations of the Louisiana Cancer Research Centers of LSU Health Sciences Center in New Orleans and Shreveport /Tulane Health Sciences Center, the Feist-Weiller Cancer Center of LSU Health Sciences Center--Shreveport, the Pennington Biomedical Research Center, the LSU Agricultural Center, and the Southern University Agricultural Research and Extension Center.	Higher Ed - LSU System	$0	$0	-
S01	Children's Trust Fund	L.R.S. 46:2403	1993	Fees collected for issuance of birth certification cards and copies of birth records and donations of income tax refunds.	For programs designed to prevent the physical and sexual abuse and gross neglect of children.	DCFS - Office of Children and Family Services	$737,899	$450,385	$0.44

ISIS Code	Fund Name	Citation	Creation Year	Primary Revenue	Primary Purpose	Budget Unit	FY14 Revenue	FY14 Expenditures	FY15 Fund Balance (in Millions)*
S02	Fraud Detection Fund	L.R.S. 46:114.4	1990	Money recovered through fraud detection including fines on businesses that violate electronic benefits transfer transactions rules for state public assistance programs.	Used by DCFS, Office of Children and Family Services, for the enhancement of fraud detection and recovery activities.	DCFS - Office of Children and Family Services	$576,946	$522,518	$1.34
S04	Traumatic Head and Spinal Cord Injury Trust Fund	L.R.S. 46:2633	1993	Fees imposed on motor vehicle violations for driving under the influence, reckless operation, and speeding.	For programs providing services to Louisiana citizens disabled by traumatic head and spinal cord injuries.	DHH - Office of Aging and Adult Services	$1,654,596	$2,293,095	$0.19
S05	Blind Vendors Trust Fund	L.R.S. 23:3043	1995	Monies collected from certain vending stands, vending machines, cafeterias, and other small business concessions located on state, federal, and other property pursuant to the Randolph-Sheppard Act.	To provide assistance to Louisiana citizens who are legally blind and who participate in the Blind Enterprise Program established through the federal Randolph-Sheppard Act; specifically for retirement or pension plans, health insurance, and the provisions of paid sick leave and vacation time for blind vendors; for equipment and management services; and other purposes consistent with the provisions of the Randolph-Sheppard Act.	LWC - Workforce Support and Training	$406,278	$434,345	$0.72
S06	Rehabilitation for the Blind and Visually Impaired Fund	L.R.S. 27:392	1998	Tax on slot machine proceeds.	For programs and organizations that support the blind and visually impaired including the Affiliated Blind of Louisiana, the Louisiana Center for the Blind at Ruston, the Louisiana Association for the Blind, and the Lighthouse for the Blind in New Orleans, Inc.	State Aid to Local Government Entities	$0	$1,784,424	$0.54

ISIS Code	Fund Name	Citation	Creation Year	Primary Revenue	Primary Purpose	Budget Unit	FY14 Revenue	FY14 Expenditures	FY15 Fund Balance (in Millions)*
S07	Louisiana Military Family Assistance Fund	L.R.S. 46:122	2005	Donation of tax refunds, public or private donations, gifts, grants, appropriations or other revenue.	To pay need-based claims of family members of activated military personnel; for state administration of the Louisiana Military Family Assistance program; for paying transportation and other related costs of activated military personnel; and, for conducting outreach activities for veterans of the United States Armed Forces.	Dept. of Veterans Affairs	$113,808	$75,767	$0.7
S08	The Louisiana Indigent Parent Representation Program Fund	L.R.S. 15:185.5	2007	All monies appropriated by the legislature, donations, fees, or other monies made available to the program.	To provide qualified legal representation for indigent parents in child abuse and neglect cases.	Shared (Various)	$740	$1,308,253	$0.01
S10	Status of Grandparents Raising Grandchildren Fund	L.R.S. 46:2913	2010	Appropriations by the legislature, including federal funds, public or private donations, gifts, or grants.	For the purposes of the Council on the Status of Grandparents Raising Grandchildren including efforts to assess programs and practices in state agencies that affect grandparents raising grandchildren and to identify best practices.	DCFS - Office of Children and Family Services	$0	$0	-
S11	SNAP Fraud and Abuse Detection and Prevention Fund	L.R.S. 46:290.1	2012	Donation of individual income tax refunds and any additional donation.	To enhance fraud and abuse detection and prevention activities related to the Supplemental Nutrition Assistance Program (SNAP).	DCFS - Office of Children and Family Services	$3,233	$0	$0.01
S12	Specialized Provider Licensing Trust Fund	L.R.S. 46:1430	2013	Fines assessed by DCFS on specialized providers for operating in violation of regulations.	Used by DCFS for the education and training of personnel of specialized providers (child-placing agencies, maternity homes, and residential homes).	DCFS - Office of Children and Family Services	$0	$0	-
S13	Juvenile Detention Licensing Trust Fund	L.R.S. 15:1110.1	2013	Fines assessed by DCFS on juvenile detention facilities operating in violation of regulations.	Used by DCFS for the education and training of employees, staff, or other personnel of juvenile detention facilities.	DCFS - Office of Children and Family Services	$0	$0	-

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S14	Exploited Children's Special Fund	L.R.S. 15:539.2	2013	Assessment paid by a person convicted or pleads guilty to an offense involving trafficking of children for sexual purposes, prostitution with persons under seventeen, or enticing persons into prostitution.	Used by DCFS to provide services for sexually exploited children and adults such as housing; for the development of training programs relative to human trafficking and trafficking of children for sexual purposes; and for providing law enforcement training programs.	DCFS - Office of Children and Family Services	$0	$0	-
S15	Early Learning Center Licensing Trust Fund	L.R.S. 17:407.46	2014	Fines assessed on early child care facilities for operating in violation of regulations.	For the education and training of personnel of child care facilities.	DOE - Subgrantee Assistance	$0	$0	-
SS1	Help Louisiana Vote Fund	L.R.S. 18:1400.21	2003	Federal monies received by the state pursuant to the Help America Vote Act of 2002.	For improving Louisiana's elections in accordance with the Help America Vote Act of 2002 including the acquisition of equipment and voting system technologies and the replacement of lever voting systems.	Secretary of State	$8,110	$1,386,573	$0.19
ST4	Unclaimed Property Leverage Fund	L.R.S. 9:165	2005	Funds received under the Uniform Unclaimed Property Act including proceeds from the sale of abandoned property; and any other money including appropriations, federal funds, donations, gifts, or grants.	To pay the principal, premium, and interest of unclaimed property bonds issued by the State Bond Commission for the I-49 project.	Unclaimed Property Leverage Fund Debt Service	$91,719	$15,000,000	$67.13
ST5	Debt Service Assistance Fund	Act 41 of 2006 1st Extraordinary Session	2006	Proceeds of "gulf tax credit" general obligation bonds issued under the authority of the Supplemental Omnibus Bond Authorization Act (Act 41 of the 1st Extraordinary Session of 2006).	To provide relief from natural catastrophes through a loan program to or on behalf of affected political subdivisions in amounts determined by the Office of Community Development.	N/A - no appropriation	$0	$0	-
ST6	Legislative Capitol Technology Enhancement Fund	L.R.S. 24:39	2008	State General Funds.	Used by the Legislative Budgetary Control Council for construction, improvements, maintenance, and technology enhancements to the Capitol Complex.	Legislative Budgetary Control Council	$5,110	$8,805,271	-

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ST9	Major Events Fund	L.R.S. 39:100.26	2012	Any monies appropriated annually by the legislature including donations, gifts, grants, or any other monies which may be provided by law.	To provide funding for entities within the state for the costs associated with attracting, hosting, and staging major events of area-wide, statewide, regional, national, or international prominence.	N/A - no appropriation	$0	$0	-
STA	Geaux Pass Transition Fund	L.R.S. 9:154.2	2013	Abandoned account balances and toll tag deposits in Geaux Pass accounts with the primary designation of the Crescent City Connection Bridge.	For operational and maintenance costs for the New Orleans ferries; and for use by the New Orleans Regional Planning Commission for lighting of the Eastbank and Westbank approaches to the Crescent City Connection Bridge, including General DeGaulle and the Westbank Expressway approach through ground level, improvements to ingress and egress points, lighting, maintenance, grass cutting, and landscaping of the Westbank Expressway and its connecting arteries.	DOTD - Engineering and Operations	$8,682	$5,025,457	$1.59
STB	2013 Amnesty Collections Fund	Act 421 of the 2013 Regular Session	2013	Monies collected pursuant to the Louisiana Tax Delinquency Amnesty Act of 2013.	For any public purpose.	Shared (Various)	$74,430	$292,860,822	$3.83
STC	Payments Towards the UAL Fund	L.R.S. 39:100.11	2013	Cash balances from unexpended and unencumbered state general fund appropriations which are subject to remission.	For the Louisiana State Employees' Retirement System and the Teachers' Retirement System of Louisiana to defray the increased cost of payments by postsecondary education institutions and their governing boards toward the unfunded accrued liability.	N/A - no appropriation	$10,694	$0	$0.01
STD	Debt Recovery Fund	L.R.S. 47:1676	2014	Delinquent debts recovered by the Office of Debt Recovery within LDR or the AG's office on behalf of state agencies.	For use by the state agency to which the debt was originally owed; Office of State Police for the realignment of the state police pay grid; DOTD for bridge maintenance, construction, and repair.	Shared (Various)	$0	$0	$5

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STE	Crescent City Amnesty Refund Fund	L.R.S. 9:154.3	2014	Monies collected from the amnesty program for those persons who failed to pay a toll to cross the Crescent City Connection Bridge and monies transferred from the Crescent City Transition Fund (HWE).	For operational and maintenance costs for the New Orleans ferries and for the New Orleans Regional Planning Commission for lighting of the Eastbank and Westbank approaches to the Crescent City Connection Bridge.	State Treasurer	$0	$0	$0.13
STF	Fiscal Administrator Revolving Loan Fund	L.R.S. 39:1357	2014	Grants, gifts, and donations received by the state for the purpose of funding fiscal administrators; any money appropriated by the legislature to the fund; the repayment of principal of and interest on loans and other obligations made to political subdivisions financed from the fund; and other revenues as may be provided by law.	To provide financial assistance to a political subdivision for which a court has appointed a fiscal administrator.	State Treasurer	$0	$0	-
TT2	Transportation Infrastructure Model for Economic Development Account	L.R.S. 47:820.2	1990	Revenue from taxes on gasoline and motor fuels and on special fuels.	To fund the Transportation Infrastructure Model for Economic Development program through DOTD for specific projects.	DOTD	$98,035,355	$0	$0.28
V02	Drug Abuse Education and Treatment Fund	L.R.S. 15:1224	1989	Fees charged to defendants convicted of a violation of the controlled dangerous substances law when placed on probation.	For use by the Louisiana Commission on Law Enforcement to administer a grant program to assist local public and private nonprofit agencies involved in drug abuse prevention and treatment.	Executive Department - Louisiana Commission on Law Enforcement	$187,371	$209,313	$0.32
V13	Battered Women Shelter Fund	L.R.S. 13:998	1995	Fees charged to persons filing any suit or proceeding for divorce, annulment of marriage, or establishment or disavowal of the paternity of children in certain parishes.	To provide fiscal support to those non-profit organizations that provide shelter for battered women and their children in certain parishes.	DCFS - Office of Children and Family Services	$96,313	$79,733	$0.02

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V19	Future Medical Care Fund	L.R.S. 39:1533.2	2000	Transfer of monies from the Self-Insurance Fund which consists of all premiums paid by state agencies under Louisiana's risk management program.	For payment of all medical care and related benefits in suits for personal injury against the state or a state agency wherein the court determines that the claimant is entitled to medical care and related benefits.	Office of Risk Management	$13,559	$1,229,166	$10.06
V20	Louisiana Manufactured Housing Commission Fund	L.R.S. 51:911.28	2001	Fees and fines related to manufactured housing including licensing fees for manufacturers, retailers, developers, salesmen, and installers.	For use by the Louisiana Manufactured Housing Commission for the purposes of implementing and enforcing the provisions of the Uniform Standards Code for Manufactured Housing and installation standards for manufactured housing.	Public Safety Services - Office of State Fire Marshal	$319,967	$199,665	-
V21	Louisiana Animal Welfare Fund	L.R.S. 3:2364	2001	Donations of individual income tax refunds.	To carry out the functions and duties of the Louisiana Animal Welfare Commission to ensure and promote the proper treatment and well-being of animals.	N/A - no appropriation	$548	$0	$0.01
V25	Overcollections Fund	L.R.S. 39:100.21	2004	No revenue defined in law.	No use defined in law.	Shared (Various)	$147,102,741	$442,345,887	$52.56
V26	Energy Performance Contract Fund	L.R.S. 39:1622	2005	Fees paid by the proposer when any state agency enters into a performance-based energy efficiency contract.	To fund the cost of the evaluation, review, approval, oversight, and performance audit of energy efficiency contracts.	Executive - Department - Division of Administration	$896	$60,147	$0.31
V28	FEMA Reimbursement Fund	L.R.S. 39:100.26	2006	Any money donated to the fund or appropriated to the fund by the legislature; and transfers from the State Emergency Response Fund (V29).	To pay the state's portion of any amount due the United States under the Robert T. Stafford Disaster Relief and Emergency Assistance Act; for transfer to the State Emergency Response Fund; and for the Road Home Program.	Executive Department - Office of Homeland Security and Emergency Prep	$49	$0	-

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V29	State Emergency Response Fund	L.R.S. 39:100.31	2006	Any money donated to the fund or appropriated to the fund by the legislature; and any transfers from the FEMA Reimbursement Fund (V28).	To pay expenses incurred as a result of activities associated with the preparation for and response to an emergency or declared disaster; to provide bridge funding in anticipation of reimbursements from the federal government or other source; and for transfer to the FEMA Reimbursement Fund.	Executive Department - Division of Administration	$915	$0	$0.41
V30	Louisiana Interoperability Communications Fund	L.R.S. 39:100.41	2006	Any monies appropriated annually to the fund by the legislature, including federal funds; donations, gifts, or grants; and any other monies which may be provided by law to be deposited in the fund.	To establish, design, develop, acquire, construct, administer, operate, and maintain an interoperability communications system within the state to serve state and local emergency and first responders and to meet National Incident Management Systems (NIMS) communication requirements.	Executive Department - Office of Homeland Security and Emergency Prep	$10,288	$7,684,898	$0.46
V31	Louisiana Public Defender Fund	L.R.S. 15:167	2007	All monies appropriated, donated, or otherwise made available to provide funding for the provisions of the Louisiana Public Defender Act.	For purposes of the Louisiana Public Defender Act and program to provide for a uniform system for securing and compensating qualified counsel for indigents.	Executive Department - Louisiana Public Defender Board	$21,030	$31,931,627	$0.94
V32	Community Water Enrichment Fund	L.R.S. 39:100.81	2008	Monies appropriated, allocated, or transferred to the fund.	To fund rehabilitation, improvement, and construction projects for community water systems to provide drinking water to Louisiana's small rural communities.	Executive Department - Division of Administration	$1,114	$0	-
V33	Louisiana Stadium and Exposition District License Plate Fund	L.R.S. 47:463.149	2010	Fees from the sale of "World Champion New Orleans Saints" license plate.	To pay principal and interest on any debt issued by the Louisiana Stadium and Exposition District and to pay any operating expenses of the Louisiana Stadium and Exposition District.	Executive Department - Louisiana Stadium and Exposition District	$366,845	$412,197	$0.1

ISIS Code	Fund Name	Citation	Creation Year	Primary Revenue	Primary Purpose	Budget Unit	FY14 Revenue	FY14 Expenditures	FY15 Fund Balance (in Millions)*
W02	Seafood Promotion and Marketing Fund	L.R.S. 56:10	1984	Fees charged to commercial fishermen for licenses including commercial fishermen's license fee, gear fee, wholesale/retail dealer's license fee, vessel license fee, and transport license fees.	For use by the Seafood Promotion and Marketing Board to implement the duties and functions of that board relating to the promotion and marketing of seafood.	Shared (Various)	$294,349	$264,835	$0.24
W03	Louisiana Fur Public Education and Marketing Fund	L.R.S. 56:266	1986	License fees levied on fur trappers, alligator hunters, fur buyers, and fur dealers.	To educate the public regarding the need for trapping as a sound wildlife management tool and the logic of managing furbearing species as renewable resources.	DWF - Office of Wildlife	$61,669	$57,637	$0.47
W05	Wildlife Habitat and Natural Heritage Trust	L.R.S. 56:1923	1988	Funds from any source including public and private donations and grants.	For the purpose of acquiring and managing lands so that natural areas are conserved, protected and enhanced.	Shared (Various)	$926,395	$958,521	$4.44
W07	Scenic Rivers Fund	L.R.S. 56:1844	1988	Donations, penalties, and permit fees collected pursuant to the Louisiana Scenic Rivers Act.	For the purposes of preserving and developing the wilderness qualities, scenic beauties, and ecological regime of certain free-flowing streams and resources found along these streams including the acquisition of servitudes and education; and the monitoring and enforcement of Louisiana Natural and Scenic Rivers System.	DWF - Office of Wildlife	$2,800	$0	$0.01
W08	Louisiana Duck License, Stamp, and Print Fund	L.R.S. 56:10	1989	Funds received by the Department of Wildlife and Fisheries pursuant to the sale of duck licenses, stamps, and prints.	For migratory waterfowl habitat restoration and enhancement projects including grants to the North American Waterfowl Habitat Conservation Plan; to acquire lands for wildlife and game management; and for the administrative costs associated with the Louisiana Duck License, Stamp, and Print Program.	Shared (Various)	$494,609	$795,595	$3.57

ISIS Code	Fund Name	Citation	Creation Year	Primary Revenue	Primary Purpose	Budget Unit	FY14 Revenue	FY14 Expenditures	FY15 Fund Balance (in Millions)*
W09	Louisiana Alligator Resource Fund	L.R.S. 56:279	1991	Revenues derived from trapper license fees, alligator-related fees, severance tax on alligator skins, sale of alligator products from department administered lands, and fees derived from alligator lottery harvest programs on department-administered lands and public waters.	To help defray the cost of alligator programs within the Office of Wildlife of DWF including salaries, law enforcement activities, marketing programs, research, and management of the alligator population.	DWF - Office of Wildlife	$2,355,339	$1,772,495	$3.48
W10	Lifetime License Endowment Trust Fund	L.R.S. 56:649	1992	Revenues from the issuance of lifetime license and private contributions, grants, and donations.	The principal shall be invested at interest in perpetuity and shall not be expended. All interest revenues shall be credited to the Conservation Fund (W01).	N/A - no appropriation	$553,990	$0	$19.99
W11	Natural Heritage Account	L.R.S. 56:10	1992	Revenues collected from the sale of "Wild Louisiana" stamps and prints and funds donated or allocated to support the functions of the Louisiana Natural Heritage Program.	For the implementation and administration of the Louisiana Natural Heritage Program; Natural and Scenic Rivers System; Louisiana Natural Areas Registry; Threatened and Endangered Species Conservation; and the natural heritage and nongame programs within DWF.	DWF - Office of Wildlife	$31,999	$66,901	$0.35
W12	Reptile and Amphibian Research Fund	L.R.S. 56:633	1993	Fees on out-of-state sales of native reptiles and amphibians.	To manage Louisiana's reptile and amphibian resources and for herpetological research.	DWF - Office of Wildlife	$1,434	$0	-
W15	Louisiana Help Our Wildlife Fund	L.R.S. 56:70.3	1995	Penalties assed for wildlife and fisheries violations and for littering.	To pay rewards for information leading to the arrest and conviction of poachers and litterers; and all expenses necessary to implement the provisions of the Louisiana Help Our Wildlife Program.	DWF - Office of the Secretary	$14,329	$2,262	$0.03
W16	Louisiana Wild Turkey Fund	L.R.S. 56:164	1995	Fees collected from the sale of the Louisiana Wild Turkey Federation license plate.	For the Louisiana Wild Turkey Program including for wild turkey habitat restoration and enhancement projects; for turkey restocking and research; and for advertising the Louisiana Wild Turkey Federation license plate.	DWF - Office of Wildlife	$64,708	$50,562	$0.64

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W18	Oyster Development Fund	L.R.S. 56:10	1995	A portion of the revenue from oyster tags required for sacks and containers used to hold oysters and other mollusks while in their shells.	To fund the Louisiana Oyster Task Force to study and monitor the molluscan industry; and to promote the Louisiana oyster industry.	DWF - Office of Fisheries	$143,667	$108,448	$0.35
W20	Waterfowl Account	L.R.S. 56:10	1997	Fees from the sale of Ducks Unlimited license plates.	For the purpose of conserving, restoring, and enhancing migratory waterfowl habitat in Louisiana.	DWF - Office of Wildlife	$20,925	$85,000	$0.15
W21	Saltwater Fishery Enforcement Account	L.R.S. 56:14	1999	Fees from saltwater fishing license, donations, and court awards made specifically to the Saltwater Fishery Enforcement Account.	For the purpose of enforcing regulations governing, protecting, managing, and conserving saltwater fishery species and providing public safety while in the performance of those duties.	DWF - Office of the Secretary	$500	$0	-
W22	Shrimp Marketing and Promotion Fund	L.R.S. 56:10	1999	Fees charged to commercial fishermen for licenses for commercial gear.	Funds shall be administered by the Louisiana Shrimp Task Force to be used for the development of markets for shrimp and the creation of marketing strategies for the development and market expansion for shrimp harvested from Louisiana waters.	DWF - Office of Fisheries	$75,350	$27,889	$0.34
W23	Black Bear Account	L.R.S. 56:10	1999	Fees from the sale of black bear unlimited license plates.	For the purpose of conserving, restoring, and enhancing black bear habitat in Louisiana; and for advertising the black bear prestige license plate.	DWF - Office of Wildlife	$35,066	$1,023	$0.32
W24	Quail Account	L.R.S. 56:10	1999	Fees from the sale of the Louisiana Quail Unlimited prestige license plates.	For the purpose of conserving, restoring, and enhancing quail habitat in Louisiana; and to promote the existence of the Louisiana Quail Unlimited prestige license plate.	DWF - Office of Wildlife	$3,738	$1,290	$0.06
W26	White Tail Deer Account	L.R.S. 56:10	2001	Fees from the sale of the white tail deer license plates.	For programs pertaining to white tail deer in Louisiana.	DWF - Office of Wildlife	$10,469	$4,247	$0.05

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W27	Aquatic Plant Control Fund	L.R.S. 56:10.1	2002	Annual registration or license tax on boat trailers and monies collected by the state pursuant to cooperative endeavor agreements to withdrawal surface water.	For use by the Office of Fisheries, DWF, to fund the aquatic plant control program including cooperative research and public education efforts by DWF and the LSU Agricultural Center relative to aquatic weed control and eradication.	DWF - Office of Fisheries	$351,253	$352,917	$0.04
W28	Public Oyster Seed Ground Development Account	L.R.S. 56:434.1	2003	Revenue from the lease of state owned water bottoms for the production of oysters and other fees and fines related to oyster production.	To enhance the state's public oyster seed grounds through siting, designing, permitting, constructing, monitoring, and cultch deposition.	DWF - Office of Fisheries	$1,707,064	$381,731	$0.93
W29	Enforcement Emergency Situation Response Account	L.R.S. 56:10	2003	Funds received from federal grant reimbursements, contracts or cooperative agreements, interagency transfers, other grants or other resources to recoup monies for services which are designated for deposit into this account, and civil penalties for injury to wildlife and aquatic life.	For use by the enforcement division of DWF for emergency situation preparedness, operations in emergency situations, responses to emergency situations, and emergency search and rescue operations.	DWF - Office of the Secretary	$53,961	$71,809	$0.23
W30	Fish and Wildlife Violations Reward Fund	L.R.S. 56:39	2004	Penalties for wildlife and fisheries violations.	For use by DWF to pay rewards to individuals who provide information to the department on criminal activity, to operate a hotline to be used to receive such information, and such other purposes directly related to obtaining information on criminal activities involving the fish and wildlife of the state.	DWF - Office of the Secretary	$378	$0	-

ISIS Code	Fund Name	Citation	Creation Year	Primary Revenue	Primary Purpose	Budget Unit	FY14 Revenue	FY14 Expenditures	FY15 Fund Balance (in Millions)*
W31	Shrimp Trade Petition Account	L.R.S. 56:10	2004	Fees charged in license years 2005 and 2006 to commercial fishermen for licenses for commercial gear.	Funds shall be administered by the Louisiana Shrimp Task Force to promote and protect domestic wildcaught shrimp specifically, expenses related to the petition filed by the Southern Shrimp Alliance in December 2003 for the imposition of antidumping duties pursuant to Section 731 of the Tariff Act of 1930, as amended.	DWF - Office of the Secretary	$114	$0	$0.08
W32	White Lake Property Fund	L.R.S. 56:799.3	2005	Revenues received by the state from agricultural leases, mineral revenues, and other activities from "White Lake Property" and donations made for the administration and management of the White Lake Property.	For the operation, maintenance, administration, control, management, or enhancement of the White Lake Property including wildlife and ecosystem conservation, education, and research.	DWF - Office of Wildlife	$1,227,495	$1,029,292	$2.27
W33	Crab Promotion and Marketing Fund	L.R.S. 56:10	2005	Fees charged to commercial fishermen for gear licenses and for licenses to sell seafood.	Fund shall be administered by the Crab Task Force to promote the Louisiana crab industry.	DWF - Office of Fisheries	$33,283	$15,174	$0.14
W34	Derelict Crab Trap Removal Program Account	L.R.S. 56:10	2005	Fees charged to recreational and commercial fishermen for licenses for gear.	For the administration and implementation of the derelict crab trap removal program.	DWF - Office of Fisheries	$51,768	$81,524	$0.18
W35	Rare and Endangered Species Account	L.R.S. 56:10	2010	Fees from the sale of the "Rare and Endangered Species" special prestige license plate.	For the purposes of conserving, restoring, and enhancing rare and endangered species habitats in Louisiana.	DWF - Office of Wildlife	$3,784	$0	$0.01
W36	Litter Abatement and Education Account	L.R.S. 56:10 and 30:2532	2011	Donations collected from the sale of environmental education license plates; fees for drivers' licenses; penalties for littering; funds from public or private donations and any other source; and the balance of the Louisiana Environmental Education Fund as of August 15, 2011.	For litter abatement and enforcement; environmental education; to finance local littering enforcement activities.	Shared (Various)	$975,402	$938,457	$0.05

ISIS Code	Fund Name	Citation	Creation Year	Primary Revenue	Primary Purpose	Budget Unit	FY14 Revenue	FY14 Expenditures	FY15 Fund Balance (in Millions)*
W37	MC Davis Conservation Fund	L.R.S. 56:799	2011	Management fees, certain revenues generated on and from the MC Davis Property and those monies donated or allocated for the protection, preservation, and stewardship of the forested wetlands in the Maurepas Swamp, Joyce, and Manchac Wildlife Management Areas.	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.	DWF - Office of Wildlife	$390	$120,000	$0.31
W38	Atchafalaya Delta WMA Mooring Account	L.R.S. 56:109.3	2013	Atchafalaya Delta Wildlife Management Area mooring fees.	For the development, construction, maintenance, and dredging of mooring sites in the Atchafalaya Delta WMA.	DWF - Office of Wildlife	$50,177	$0	$0.1
W39	Hunters for the Hungry Account	L.R.S. 56:644	2014	Donations made when an individual purchases fishing and hunting licenses.	For use by Hunters for the Hungry to pay for the processing and distribution of meats used by a not-for-profit entity or a charitable organization in food or meal distribution at no cost to an individual; and for administrative costs.	DWF - Office of Wildlife	$10,725	$0	$0.01
W40	Saltwater Fish Research and Conservation Fund	L.R.S. 56:10	2014	Fees for the purchase of saltwater fishing licenses.	For use by the Office of Fisheries for data collection and management and conservation of recreational saltwater fish species.	DWF - Office of Fisheries	$0	$0	-
Y01	Motor Carrier Regulation Fund	L.R.S. 45:169.1	1993	Monies recovered by the transportation division of PSC by the collection of intrastate application, registration, and permit fees, and fines collected from penalties.	For use by the transportation division of PSC to defray the cost of regulation of the intrastate motor carrier industry.	PSC	$310,230	$145,500	$0.44
Y03	Utility and Carrier Inspection and Supervision Fund	L.R.S. 45:1177	1993	Fees for the inspection, control, and supervision of the business service and rates of motor carriers and public utilities subject to the control and jurisdiction of PSC.	Used for the operations of PSC.	PSC	$8,499,560	$8,012,413	$(0.52)
Y04	Telephonic Solicitation Relief Fund	L.R.S. 45:844.14	2004	Fees and penalties paid by telephonic solicitors associated with the "do not call" list requirements.	For the implementation, administration, and enforcement of the "do not call" list.	PSC	$284,601	$214,151	$0.09

ISIS Code	Fund Name	Citation	Creation Year	Primary Revenue	Primary Purpose	Budget Unit	FY14 Revenue	FY14 Expenditures	FY15 Fund Balance (in Millions)*
Z14	Coastal Mitigation Account	L.R.S. 49:214.42	1999	Payments in lieu of "compensatory mitigation" which is defined as the replacement, substitution, enhancement, or protection of ecological values to offset anticipated losses of ecological values caused by a permitted activity.	To develop and implement compensatory mitigation and wetland restoration projects.	DNR	$104,372	$0	$2.5
Z15	Deepwater Horizon Economic Damages Collection Fund	L.R.S. 39:91	2014	Proceeds of the settlement, judgment, or final disposition of the state's economic damages claims against BP from the Deepwater Horizon explosion and oil spill of 2010.	To fund the Budget Stabilization Fund, Medicaid Trust Fund for the Elderly, Health Trust Fund, and to public postsecondary education institutions via the Board of Regents.	DHH	$0	$0	-

*According to LFO, a "-" on the REC official forecast indicates a fund balance of either zero or an amount so small that it does not register in this rounded format.
**Dedication not included on REC's official forecast.
Note: Rows highlighted in gray indicate dedications from major sources of state revenue (e.g., taxes, oil and gas royalties, lottery proceeds), according to OPB.
Source: Prepared by legislative auditor's staff using information from various sources as described in introductory paragraph on page A.1.

Of the 370 dedications, 87 statutorily support parishes and municipalities using revenue primarily from local hotel/motel tax revenue. Expenditures are restricted for use within the parish, and the Legislature historically has not transferred money from these funds for other purposes. Examples of allowed uses include: promote tourism and economic development; capital improvements; arenas and welcome centers; civic centers; cultural and educational venues and events; museums, mass transit, and parks.

Exhibit 3
Statutory Dedications of Hotel/Motel Taxes for Local Governments (87)

ISIS Code	Fund Name	Citation	Creation Year	FY14 Revenue	FY14 Expenditures	FY15 Fund Balance (in Millions)
T01	Acadia Parish Visitor Enterprise Fund	L.R.S. 47:302.22	1995	$117,696	$117,696	-
T02	Allen Parish Capital Improvements Fund	L.R.S. 47:302.36	1997	$220,050	$220,050	$0.02
T03	Ascension Parish Visitor Enterprise Fund	L.R.S. 47:302.21	1995	$929,226	$741,706	$1.67
T05	Avoyelles Parish Visitor Enterprise Fund	L.R.S. 47:302.6	1993	$99,015	$99,015	$0.01
T06	Beauregard Parish Community Improvement Fund	L.R.S. 47:302.24	1995	$111,554	$65,000	$0.35
T07	Bienville Parish Tourism and Economic Development Fund	L.R.S. 47:302.51	2001	$26,290	$26,290	-
T08	Bossier City Riverfront and Civic Center Fund	L.R.S. 47:302.3	1992	$1,901,229	$1,400,000	$3.22
T09	Shreveport Riverfront and Convention Center and Independence Stadium Fund	L.R.S. 47:302.2	1992	$1,926,426	$1,424,296	$1.43
T10	West Calcasieu Community Center Fund	L.R.S. 47:302.12	1993	$1,067,099	$1,067,099	$0.02
T11	Caldwell Parish Economic Development Fund	L.R.S. 47:322.36	1997	$112	$112	-
T12	Cameron Parish Tourism Development Fund	L.R.S. 47:302.25	1995	$24,093	$24,141	-
T14	Town of Homer Economic Development Fund	L.R.S. 47:302.42	1997	$20,644	$15,000	$0.04
T15	Concordia Parish Economic Development Fund	L.R.S. 47:302.53	2002	$84,400	$84,400	-
T16	DeSoto Parish Visitor Enterprise Fund	L.R.S. 47:302.39	1997	$194,002	$30,000	$0.66
T17	East Baton Rouge Parish Riverside Centroplex Fund	L.R.S. 47:332.2	1991	$1,239,336	$1,125,000	$0.04
T18	East Carroll Parish Visitor Enterprise Fund	L.R.S. 47:302.32	1997	$6,316	$6,316	-
T19	East Feliciana Tourist Commission Fund	L.R.S. 47:302.47	1997	$2,278	$3,000	$0.01
T20	Evangeline Visitor Enterprise Fund	L.R.S. 47:302.49	1999	$36,308	$25,000	$0.17
T21	Franklin Parish Visitor Enterprise Fund	L.R.S. 47:302.34	1997	$32,985	$25,000	$0.1
T23	Iberia Parish Tourist Commission Fund	L.R.S. 47:302.13	1993	$450,679	$422,900	$0.23
T24	Iberville Parish Visitor Enterprise Fund	L.R.S. 47:332.18	1995	$108,255	$103,500	$0.08
T25	Jackson Parish Economic Development and Tourism Fund	L.R.S. 47:302.35	1997	$23,685	$5,500	$0.19
T26	Jefferson Parish Convention Center Fund	L.R.S. 47:332.1	1989	$3,038,520	$3,000,000	$0.31
T27	Jefferson Davis Parish Visitor Enterprise Fund	L.R.S. 47:302.38	1997	$143,226	$143,226	$0.01
T28	Lafayette Parish Visitor Enterprise Fund	L.R.S. 47:332.9 and 47:322.28	1993	$3,193,064	$3,000,000	$0.35
T29	Lafourche Parish Enterprise Fund	L.R.S. 47:302.19	1995	$383,257	$125,000	$1.22

ISIS Code	Fund Name	Citation	Creation Year	FY14 Revenue	FY14 Expenditures	FY15 Fund Balance (in Millions)
T30	LaSalle Economic Development District Fund	L.R.S. 47:322.35 and 47:302.48	1997	$22,195	$25,000	-
T31	Lincoln Parish Visitor Enterprise Fund	L.R.S. 47:302.8	1993	$232,480	$232,480	-
T32	Livingston Parish Tourism Improvement Fund	L.R.S. 47:302.41	1997	$333,266	$350,000	$0.23
T34	Morehouse Parish Visitor Enterprise Fund	L.R.S. 47:302.9	1993	$41,609	$53,646	-
T36	New Orleans Metropolitan Convention and Visitors Bureau Fund	L.R.S. 47:332.10	1995	$10,276,093	$9,200,000	$3.56
T37	Ouachita Parish Visitor Enterprise Fund	L.R.S. 47:302.7	1993	$1,480,878	$1,275,000	$0.43
T38	Plaquemines Parish Visitor Enterprise Fund	L.R.S. 47:302.40	1997	$248,685	$150,000	$0.66
T39	Pointe Coupee Parish Visitor Enterprise Fund	L.R.S. 47:302.28	1995	$36,846	$10,000	$0.17
T40	Alexandria/Pineville Exhibition Hall Fund	L.R.S. 33:4574.7	1991	$255,801	$155,000	$0.76
T41	Red River Visitor Enterprise Fund	L.R.S. 47:302.45	1999	$36,244	$8,000	$0.12
T42	Richland Parish Visitor Enterprise Fund	L.R.S. 47:302.4 and 47:332.44	1998	$116,712	$75,000	$0.63
T43	Sabine Parish Tourism Improvement Fund	L.R.S. 47:302.37	1997	$178,785	$178,785	-
T44	St. Bernard Parish Enterprise Fund	L.R.S. 47:332.22	1996	$121,623	$80,000	$0.09
T45	St. Charles Parish Enterprise Fund	L.R.S. 47:302.11	1993	$274,689	$50,000	$1.39
T47	St. James Parish Enterprise Fund	L.R.S. 47:332.23	1996	$18,148	$0	-
T48	St. John the Baptist Convention Facility Fund	L.R.S. 47:332.4	1992	$357,014	$130,000	$1.46
T49	St. Landry Parish Historical Development Fund No. 1	L.R.S. 47:332.20	1995	$366,389	$300,000	$0.32
T50	St. Martin Parish Enterprise Fund	L.R.S. 47:302.27	1995	$166,104	$140,000	$0.11
T51	St. Mary Parish Visitor Enterprise Fund	L.R.S. 47:302.44	1997	$646,684	$827,555	$0.63
T52	St. Tammany Parish Fund	L.R.S. 47:302.26	1995	$1,833,406	$1,425,000	$0.91
T53	Tangipahoa Parish Tourist Commission Fund	L.R.S. 47:302.17	1995	$459,061	$489,699	$0.07
T54	Tensas Parish Visitor Enterprise Fund	L.R.S. 47:302.33	1997	$1,469	$0	$0.02
T55	Houma/Terrebonne Tourist Fund	L.R.S. 47:302.20	1995	$633,771	$450,000	$0.31
T56	Union Parish Visitor Enterprise Fund	L.R.S. 47:302.43	1997	$25,201	$20,000	$0.06
T57	Vermilion Parish Visitor Enterprise Fund	L.R.S. 47:302.23	1995	$130,715	$136,020	$0.03
T60	Webster Parish Convention and Visitors Commission Fund	L.R.S. 47:302.15	1995	$172,066	$172,066	-
T61	West Baton Rouge Parish Visitor Enterprise Fund	L.R.S. 47:332.19	1995	$476,877	$468,750	$0.05
T62	West Carroll Parish Visitor Enterprise Fund	L.R.S. 47:302.31	1997	$16,146	$0	$0.14
T64	Winn Parish Tourism Fund	L.R.S. 47:302.16	1995	$53,272	$35,000	$0.15
TA0	Calcasieu Parish Higher Education Improvement Fund	L.R.S. 47:302.14	1995	$938,103	$967,333	$0.35
TA1	Shreveport-Bossier City Visitor Enterprise Fund	L.R.S. 47:322.30	1997	$551,535	$650,000	$0.07
TA2	Vernon Parish Legislative Community Improvement Fund	L.R.S. 47:302.5	1995	$375,472	$319,151	-
TA3	Alexandria/Pineville Area Tourism Fund	L.R.S. 47:302.30	1996	$227,903	$250,000	$0.12
TA4	Rapides Parish Economic Development Fund	L.R.S. 47:302.30	1996	$379,837	$250,000	$0.99
TA5	Natchitoches Parish Visitor Enterprise Fund	L.R.S. 47:302.10	1993	$100,567	$103,097	-
TA6	Lincoln Parish Municipalities Fund	L.R.S. 47:322.33	1997	$228,992	$225,000	$0.05

ISIS Code	Fund Name	Citation	Creation Year	FY14 Revenue	FY14 Expenditures	FY15 Fund Balance (in Millions)
TA7	East Baton Rouge Parish Community Improvement Fund	L.R.S. 47:302.29	1996	$2,555,331	$2,601,954	-
TA8	East Baton Rouge Parish Enhancement Fund	L.R.S. 47:322.9	1997	$1,277,666	$1,154,611	$0.33
TA9	Washington Parish Tourist Commission Fund	L.R.S. 47:332.8	1995	$46,850	$46,850	-
TB0	Town of Grand Isle Tourist Commission Enterprise Account	L.R.S. 47:322.34	1997	$26,728	$12,500	$0.23
TB1	Gretna Tourist Commission Enterprise Account	L.R.S. 47:322.34	1997	$130,427	$130,427	-
TB2	Lake Charles Civic Center Fund	L.R.S. 47:322.11	1997	$870,279	$200,000	$0.26
TB3	New Orleans Area Economic Development Fund	L.R.S. 47:322.38	1997	$226	$0	$0.52
TB4	River Parishes Convention, Tourist, and Visitors Commission Fund	L.R.S. 47:322.15	1997	$228,483	$200,000	$0.02
TB5	St. Francisville Economic Development Fund	L.R.S. 47:302.46	1997	$158,263	$115,000	$0.2
TB6	Tangipahoa Parish Economic Development Fund	L.R.S. 47:322.5	1997	$154,566	$100,000	$0.59
TB7	Washington Parish Infrastructure and Park Fund	L.R.S. 47:332.8	1992	$50,000	$50,000	-
TB8	Pineville Economic Development Fund	L.R.S. 47:302.30	1997	$227,903	$125,000	$0.73
TB9	Washington Parish Economic Development and Tourism Fund	L.R.S. 47:322.6	1997	$15,774	$15,774	-
TC0	Terrebonne Parish Visitor Enterprise Fund	L.R.S. 47:322.24	1997	$624,265	$450,000	$0.3
TC1	Bastrop Municipal Center Fund	L.R.S. 47:322.17	1997	$40,985	$25,000	$0.11
TC2	Rapides Parish Coliseum Fund	L.R.S. 47:322.32	1998	$75,967	$75,000	-
TC3	Madison Parish Visitor Enterprise Fund	L.R.S. 47:302.4 and 47:332.44	1998	$41,320	$51,246	$0.01
TC4	Natchitoches Historic District Development Fund	L.R.S. 47:302.10	1998	$298,684	$360,000	$0.3
TC5	Baker Economic Development Fund	L.R.S. 47:302.50	1999	$42,417	$42,417	-
TC6	Claiborne Parish Tourism and Economic Development Fund	L.R.S. 47:302.52	2001	$517	$0	-
TC7	Ernest N. Morial Convention Center Phase IV Expansion Project Fund	L.R.S. 47:322.38	2002	$2,000,000	$2,000,000	-
TC8	New Orleans Sports Franchise Fund	L.R.S. 47:322.38	2002	$8,592,460	$8,200,000	-
TC9	Lafourche Parish Association for Retarded Citizens (ARC) Training and Development Fund	L.R.S. 47:322.46	2002	$377,508	$90,000	$1.33
TD0	Vernon Parish Legislative Improvement Fund No. 2	L.R.S. 47:302.54	2008	$0	$56,321	-
TD1	Grant Parish Economic Development Fund	L.R.S. 47:302.55	2015	$0	$0	-

*According to LFO, a "-" on the REC official forecast indicates a fund balance of either zero or an amount so small that it does not register in this rounded format.
Source: Prepared by legislative auditor's staff using information from various sources as described in introductory paragraph on page A.1.

APPENDIX B: REVENUE CATEGORIES

We developed revenue categories based on actual revenue in fiscal year 2014 using information provided by the Department of the Treasury.

Category	Dedications
Tax and/or Assessment	Forest Protection Fund (A11), Forestry Productivity Fund (A14), Petroleum Products Fund (A15), Louisiana Tourism Promotion District (CT3), State Highway Fund No. 2 (DS1), Tobacco Tax Health Care Fund (E32), Louisiana Economic Development Fund (ED6), Marketing Fund (EDM), 1/4th of 1% Fire Insurance-LSU / Fireman Training Fund (I02), Two Percent Fire Insurance Fund (I03), Retirement System Insurance Proceeds Fund (I05), Louisiana Fire Marshal Fund (P01), Louisiana State Police Salary Fund (P29), Telephone Company Property Assessment Relief Fund (RV9), Tobacco Regulation Enforcement Fund (RVC), Department of Revenue Alcohol and Tobacco Control Officers Fund (RVD), 2013 Amnesty Collections Fund (STB), Transportation Trust Fund (TT1), Transportation Infrastructure Model for Economic Development Account (TT2), General Severance Tax Parish (Z03), Timber Severance Tax Parish (Z04), and 87 hotel/motel tax dedications (see Exhibit 3 in Appendix A)
Multiple/Other	Pesticide Fund (A09), Agricultural Commodity Commission Self-Insurance Fund (A13), Grain and Cotton Indemnity Fund (A27), Feed and Fertilizer Fund (A29), Crime Victims Reparations Fund (CR1), Youthful Offender Management Fund (CR2), Archaeological Curation Fund (CT5), Telecommunications for the Deaf Fund (E02), Savings Enhancement Fund (E17), Louisiana Charter School Start-Up Loan Fund (E23), Medical and Allied Health Professional Education Scholarship and Loan Fund (E41), Rapid Response Fund (EDR), Free School Fund (FS1), Free School Fund (FS2), Free School Fund (FS3), Avoyelles Parish Local Government Gaming Mitigation Fund (G07), Louisiana Medical Assistance Trust Fund (H08), Nursing Home Residents' Trust Fund (H09), Health Care Facility Fund (H12), Medical Assistance Programs Fraud Detection Fund (H14), Medicaid Trust Fund for the Elderly (H19), Health Trust Fund (H20), Drinking Water Revolving Loan Fund (H22), New Opportunities Waiver Fund (H30), Crescent City Transition Fund (HWE), Patient's Compensation Fund (I01), Department of Justice Legal Support Fund (JS5), Tobacco control special fund (JS6), Department of Justice Debt Collection Fund (JS7), Office of Workers' Compensation Administrative Fund (LB4), Incumbent Worker Training Account (LB5), Employment Security Administration Account (LB6), Penalty and Interest Account (LB7), Federal Energy Settlement Fund (N03), Fishermen's Gear Compensation Fund (N04), Mineral and Energy Operation Fund (N07), Underwater Obstruction Removal Fund (N08), Natural Resource Restoration Trust Fund (N10), Public Safety DWI Testing, Maintenance, and Training Fund (P05), Louisiana Towing and Storage Fund (P07), Right-to-Know Fund (P12), Underground Damages Prevention Fund (P13), Emergency Medical Technician Fund (P14), Hazardous Materials Emergency Response Fund (P19), Explosives Trust Fund (P21), Office of Motor Vehicles Customer Service and Technology Fund (P24), Sex Offender Registry Technology Fund (P25), Unified Carrier Registration Agreement Fund (P34), Louisiana Highway Safety Fund (P35), Louisiana Bicycle and Pedestrian Safety Fund (P37), Clean Water State Revolving Fund (Q03), Russell Sage or Marsh Island Refuge Fund (RS2), Sports Facility Assistance Fund (RVA), Blind Vendors Trust Fund (S05), Help Louisiana Vote Fund (SS1), Unclaimed Property Leverage Fund (ST4), Payments Towards the UAL Fund (STC), Oil Spill Contingency Fund (V01), Overcollections Fund (V25), Natural Heritage Account (W11), Black Bear Account (W23), Quail Account (W24), White Tail Deer Account (W26), Aquatic Plant Control Fund (W27), Public Oyster Seed Ground Development Account (W28), Enforcement Emergency Situation Response Account (W29), White Lake Property Fund (W32), Utility and Carrier Inspection and Supervision Fund (Y03), Tidelands Fund (Z05), Budget Stabilization Fund (Z08), TOPS Fund (Z19)

Category	Dedications
Gaming and/or Lottery	Louisiana Agricultural Finance Authority Fund (A07), St. Landry Parish Excellence Fund (E29), Calcasieu Parish Fund (E30), Bossier Parish Truancy Program Fund (E33), Orleans Parish Excellence Fund (E34), Louisiana Lottery Proceeds Fund (G01), Video Draw Poker Device Fund (G03), Video Draw Poker Device Purse Supplement Fund (G05), Pari-mutuel Live Racing Facility Gaming Control Fund (G09), Support Education in Louisiana First Fund (G10), Equine Health Studies Program Fund (G11), Southern University AgCenter, Program Fund (G12), Beautification and Improvement of the New Orleans City Park Fund (G13), Greater New Orleans Sports Foundation Fund (G14), Algiers Economic Development Foundation Fund (G15), New Orleans Urban Tourism and Hospitality Training in Economic Development Foundation Fund (G16), Beautification Project for New Orleans Neighborhoods Fund (G17), Friends of NORD Fund (G18), New Orleans Sports Franchise Assistance Fund (G19), Compulsive and Problem Gaming Fund (H10), Rehabilitation for the Blind and Visually Impaired Fund (S06)
Fees and/or Fines	Structural Pest Control Commission Fund (A02), Boll Weevil Eradication Fund (A12), Livestock Brand Commission Fund (A17), Agricultural Commodity Dealers and Warehouse Fund (A18), Seed Fund (A21), Sweet Potato Pests and Diseases Fund (A22), Weights and Measures Fund (A23), Horticulture and Quarantine Fund (A30), Fund for the Louisiana Sweet Potato Advertising and Development Commission (C01), Fund for the Louisiana Strawberry Marketing Board (C02), Fund for the Louisiana Egg Commission (C03), Fund for the Louisiana Rice Research Board (C11), Adult Probation and Parole Officer Retirement Fund (CR6), Louisiana State Parks Improvement and, Repair Fund (CT4), Poverty Point Reservoir Development Fund (CT9), Proprietary School Students Protection Fund (E04), Entertainment Promotion and Marketing Fund (EDE), Riverboat Gaming Enforcement Fund (G04), Vital Records Conversion Fund (H18), Right-of-Way Permit Processing Fund (HW3), State Highway Improvement Fund (HW9), LTRC Transportation Training and Education Center Fund (HWA), New Orleans Ferry Fund (HWF), Municipal Fire and Police Civil Service Operating Fund (I06), Administrative Fund of the Department of Insurance (I08), Insurance Fraud Investigation Fund (I09), Automobile Theft and Insurance Fraud Prevention Authority Fund (I12), Trial Court Case Management Information Fund (JU1), Judges' Supplemental Compensation Fund (JU2), Workers' Compensation Second Injury Fund (LB1), Coastal Resources Trust Fund (N02), Oil and Gas Regulatory Fund (N09), Motorcycle Safety, Awareness, and Operator Training Program Fund (P04), Disability Affairs Trust Fund (P09), Concealed Handgun Permit Fund (P11), Liquefied Petroleum Gas Commission Rainy Day Fund (P16), Criminal Identification and Information Fund (P28), Department of Public Safety Peace Officers Fund (P31), Louisiana Life Safety and Property Protection Trust Fund (P32), Industrialized Building Program Fund (P36), Hazardous Waste Site Cleanup Fund (Q01), Environmental Trust Fund (Q02), Motor Fuel Underground Storage Tank Trust Fund (Q05), Waste Tire Management Fund (Q06), Lead Hazard Reduction Fund (Q07), Oyster Sanitation Fund (Q08), Tax Commission Expense Fund (RV4), Children's Trust Fund (S01), Geaux Pass Transition Fund (STA), Drug Abuse Education and Treatment Fund (V02), Battered Women Shelter Fund (V13), Future Medical Care Fund (V19), Louisiana Manufactured Housing Commission Fund (V20), Louisiana Stadium and Exposition District License Plate Fund (V33), Seafood Promotion and Marketing Fund (W02), Louisiana Fur Public Education and Marketing Fund (W03), Wildlife Habitat and Natural Heritage Trust (W05), Scenic Rivers Fund (W07), Louisiana Duck License, Stamp, and Print Fund (W08), Louisiana Alligator Resource Fund (W09), Lifetime License Endowment Trust Fund (W10), Reptile and Amphibian Research Fund (W12), Louisiana Help Our Wildlife Fund (W15), Louisiana Wild Turkey Fund (W16), Oyster Development Fund (W18), Waterfowl Account (W20), Saltwater Fishery Enforcement Account (W21), Shrimp Marketing and Promotion Fund (W22), Fish and Wildlife Violations Reward Fund (W30), Crab Promotion and Marketing Fund (W33), Derelict Crab Trap Removal Program Account (W34), Rare and Endangered Species Account (W35), Litter Abatement and Education Account (W36), Atchafalaya Delta WMA Mooring Account (W38), Motor Carrier Regulation Fund (Y01), Telephonic Solicitation Relief Fund (Y04)
Oil and Gas	Oilfield Site Restoration Fund (N05), Rockefeller Wildlife Refuge and Game Preserve Fund (RK1), Rockefeller Wildlife Refuge Trust and Protection Fund (RK2), Marsh Island Operating Fund (RS1), Louisiana Wildlife and Fisheries Conservation Fund (W01), Royalty Road Fund (Z02), Louisiana Investment Fund for Enhancement (L.I.F.E.) (Z07), Louisiana Education Quality Trust Fund (Z10), Louisiana Quality Education Support Fund (Z11), Coastal Protection and Restoration Fund (Z12)
Private Money	Louisiana Education Tuition and Savings Fund (E16), Fraud Detection Fund (S02), Traumatic Head and Spinal Cord Injury Trust Fund (S04), Louisiana Military Family Assistance Fund (S07), SNAP Fraud and Abuse Detection and Prevention Fund (S11), Louisiana Animal Welfare Fund (V21), Artificial Reef Development Fund (W04), Hunters for the Hungry Account (W39), Coastal Mitigation Account (Z14)
Tobacco Settlement	Louisiana Fund (Z13), Health Excellence Fund (Z17)

Category	Dedications
Interest Earnings	Variable Earnings Transaction Fund (E36), Louisiana Mega-Project Development Fund (ED5), Community and Family Support System Fund (H26), Health Care Redesign Fund (H28), Department of Health and Hospitals' Facility Support Fund (H29), Community Hospital Stabilization Fund (H33), Brownfields Cleanup Revolving Loan Fund (Q12), Russell Sage or Marsh Island Capital Improvement Fund (RS3), Russell Sage Special Fund #2 (RS4), Energy Performance Contract Fund (V26), FEMA Reimbursement Fund (V28), State Emergency Response Fund (V29), Community Water Enrichment Fund (V32), Shrimp Trade Petition Account (W31), MC Davis Conservation Fund (W37), Mineral Revenue Audit and Settlement Fund (Z09), Education Excellence Fund (Z18)
State General Fund	Workforce Training Rapid Response Fund (E38), Tobacco Settlement Enforcement Fund (JS9), Innocence Compensation Fund (JU5), The Louisiana Indigent Parent Representation Program Fund (S08), Legislative Capitol Technology Enhancement Fund (ST6), Louisiana Interoperability Communications Fund (V30), Louisiana Public Defender Fund (V31), Revenue Sharing Fund (Z06)
No Fiscal Year Revenue	Louisiana Buy Local Purchase Incentive Program Fund (A28), Fund for the Louisiana Board of Chiropractic Examiners (C05), Account of the State Licensing Board for Contractors (C06), Louisiana State Board of Private Security Examiners Fund (C08), Fund for the Louisiana State Board of Private Investigator Examiners (C09), DNA Testing Post-Conviction Relief for Indigents Fund (CR5), Audubon Golf Trail Development Fund (CTA), Higher Education Louisiana Partnership Fund (E11), Higher Education Initiatives Fund (E18), Academic Improvement Fund (E31), MediFund (E42), Competitive Core Growth Fund (E43), Science, Technology, Engineering, and Math (STEM) Upgrade Fund (E44), Workforce and Innovation for a Stronger Economy (WISE)Fund (E45), Higher Education, Financing Fund (E47), UNO Slidell Technology Park Fund (EDC), Casino Support Services Fund (G20), Center of Excellence for Autism Spectrum Disorder Fund (H31), Louisiana Emergency Response Network Fund (H34), FMAP Stabilization Fund (H35), Bogalusa Health Services Fund (H36), Hospital Stabilization Fund (H37), Sickle Cell Fund (H38), Tobacco Tax Medicaid Match Fund (H39), Home Health Agency Trust Fund (H40), Fund for Louisianians in Need of Civil Legal Assistance (JU4), Barrier Island Stabilization and Preservation Fund (N11), Atchafalaya Basin Conservation Fund (N13), Carbon Dioxide Geologic Storage Trust Fund (N14), Camp Minden Fire Protection Fund (P38), Insurance Verification System Fund (P39), New Orleans Public Safety Fund (P40), Unfunded Accrued Liability Account (RVE), Specialized Educational Institutions Support Account (RVF), Status of Grandparents Raising Grandchildren Fund (S10), Specialized Provider Licensing Trust Fund (S12), Juvenile Detention Licensing Trust Fund (S13), Exploited Children's Special Fund (S14), Early Learning Center Licensing Trust Fund (S15), Debt Service Assistance Fund (ST5), Major Events Fund (ST9), Debt Recovery Fund (STD), Crescent City Amnesty Refund Fund (STE), Fiscal Administrator Revolving Loan Fund (STF), Saltwater Fish Research and Conservation Fund (W40), Deepwater Horizon Economic Damages Collection Fund (Z15), Millennium Leverage Fund (Z20), Agricultural and Seafood Products Support Fund (Z24)

Source: Prepared by legislative auditor’s staff using information provided by the Department of the Treasury.

APPENDIX C: FUNCTION CATEGORIES

In order to provide an alternative method of grouping dedications, we developed function categories based on the primary purpose defined in law. For a complete description/methodology for this process see Appendix E. Below are the function categories and definitions for each function sub-category along with a list of the dedications we assigned to each.

AGRICULTURAL SERVICES		
Primary Function	**Description**	**Dedications**
Agricultural Environmental Services	Support of programs, services, and/or measures related to pesticide use, fertilizer, feed, and seed control; and for the eradication of pests.	Pesticide Fund (A09), Boll Weevil Eradication Fund (A12), Seed Fund (A21), Sweet Potato Pests and Diseases Fund (A22), Feed and Fertilizer Fund (A29), Horticulture and Quarantine Fund (A30)
Agricultural Marketing & Development	Support of programs, services, and/or measures to support producers, including self-insurance for warehouses, and promote the production and distribution of agricultural products such as eggs and rice; for the purposes of LAFA; and for supporting the livestock brand program.	Louisiana Agricultural Finance Authority Fund (A07), Agricultural Commodity Commission Self-Insurance Fund (A13), Livestock Brand Commission Fund (A17), Agricultural Commodity Dealers and Warehouse Fund (A18), Grain and Cotton Indemnity Fund (A27), Louisiana Buy Local Purchase Incentive Program Fund (A28), Fund for the Louisiana Sweet Potato Advertising and Development Commission (C01), Fund for the Louisiana Strawberry Marketing Board (C02), Fund for the Louisiana Egg Commission (C03), Fund for the Louisiana Rice Research Board (C11), Agricultural and Seafood Products Support Fund (Z24)
Aquaculture Marketing & Development	Support of programs, services, and/or measures to support commercial fishing and promote the production and distribution of particular aquaculture products including shrimp and oysters.	Underwater Obstruction Removal Fund (N08), Oyster Sanitation Fund (Q08), Seafood Promotion and Marketing Fund (W02), Oyster Development Fund (W18), Shrimp Marketing and Promotion Fund (W22), Shrimp Trade Petition Account (W31), Crab Promotion and Marketing Fund (W33)

ANIMAL WELFARE		
Primary Function	**Description**	**Dedications**
Animal Welfare	For the purposes of the Louisiana Animal Welfare Commission.	Louisiana Animal Welfare Fund (V21)

ANY PUBLIC PURPOSE		
Primary Function	**Description**	**Dedications**
Any public purpose	For any public purpose.	2013 Amnesty Collections Fund (STB), Overcollections Fund (V25), Louisiana Investment Fund for Enhancement (L.I.F.E.) (Z07)

BUDGET DEFICIT MITIGATION		
Primary Function	**Description**	**Dedications**
Budget Deficit Mitigation	For budget deficit mitigation.	FMAP Stabilization Fund (H35), Budget Stabilization Fund (Z08)

COMMUNITY DEVELOPMENT		
Primary Function	**Description**	**Dedications**
Community Development	Support of programs and/or projects to improve the neighborhoods of New Orleans.	Beautification Project for New Orleans Neighborhoods Fund (G17), Friends of NORD Fund (G18)

CONSUMER PROTECTION		
Primary Function	**Description**	**Dedications**
Insurance Consumer Protection Services	Support of programs, services and/or measures to combat insurance fraud and regulate health insurance.	Administrative Fund of the Department of Insurance (I08), Insurance Fraud Investigation Fund (I09), Automobile Theft and Insurance Fraud Prevention Authority Fund (I12)
Miscellaneous Consumer Protection Services	Support of programs, services and/or measures targeted at tobacco enforcement and control matters, weighting and measuring of commodities, regulation of manufactured housing, structural pest control, enforcement of the "do not call" list; and for operating expenses of the Public Service Commission.	Structural Pest Control Commission Fund (A02), Petroleum Products Fund (A15), Weights and Measures Fund (A23), Tobacco Control Special Fund (JS6), Louisiana Manufactured Housing Commission Fund (V20), Utility and Carrier Inspection and Supervision Fund (Y03), Telephonic Solicitation Relief Fund (Y04)

CULTURE, RECREATION, and TOURISM		
Primary Function	**Description**	**Dedications**
Cultural Development	For the purposes of the Division of Archaeology such as the protection and distribution of information about the state's archaeological resources.	Archaeological Curation Fund (CT5)
Recreational Development	Support of activities and/or programs to maintain and improve public recreational spaces including state and city parks, the Audubon Golf Trail; and to support recreational activities such as horse racing.	Louisiana State Parks Improvement and Repair Fund (CT4), Poverty Point Reservoir Development Fund (CT9), Audubon Golf Trail Development Fund (CTA), Video Draw Poker Device Purse Supplement Fund (G05), Beautification and Improvement of the New Orleans City Park Fund (G13)
Tourism Promotion and Development	Support of programs and/or activities to promote and develop tourism.	Louisiana Tourism Promotion District (CT3), New Orleans Urban Tourism and Hospitality Training in Economic Development Foundation Fund (G16)

DISASTER MANAGEMENT		
Primary Function	**Description**	**Dedications**
Disaster Management	Support of programs, activities, and/or measures related to emergency preparedness and/or natural disaster relief activities.	Debt Service Assistance Fund (ST5), FEMA Reimbursement Fund (V28), State Emergency Response Fund (V29), Louisiana Interoperability Communications Fund (V30), Enforcement Emergency Situation Response Account (W29)

ECONOMIC DEVELOPMENT		
Primary Function	**Description**	**Dedications**
Industry Development	Support of programs, projects and/or activities associated with creating or retaining jobs, staging major events, infrastructure improvements aimed at retaining businesses, and other economic development initiatives.	MediFund (E42), Louisiana Mega-Project Development Fund (ED5), Louisiana Economic Development Fund (ED6), UNO Slidell Technology Park Fund (EDC), Entertainment Promotion and Marketing Fund (EDE), Rapid Response Fund (EDR), Algiers Economic Development Foundation Fund (G15), Major Events Fund (ST9)
Sports Industry	Support of activities and/or projects related to sport facilities and sports foundations including facilities in the Louisiana Stadium and Exposition District; and funding of contractual obligations of the state to any National Football League or National Basketball Association franchise located in Orleans Parish.	Greater New Orleans Sports Foundation Fund (G14), New Orleans Sports Franchise Assistance Fund (G19), Sports Facility Assistance Fund (RVA), Louisiana Stadium and Exposition District License Plate Fund (V33)
Workforce Training	Support of programs and/or activities to meet the state's workforce needs via workforce training and targeted postsecondary education initiatives.	Workforce Training Rapid Response Fund (E38), Workforce and Innovation for a Stronger Economy (W.I.S.E.) Fund (E45), Marketing Fund (EDM), Incumbent Worker Training Account (LB5), Penalty and Interest Account (LB7)

EDUCATION		
Primary Function	**Description**	**Dedications**
Elementary and Secondary Education	Support of programs, services and/or activities targeted at elementary and secondary education, including pre-kindergarten, for purposes including but not limited to instructional enhancement in BESE-approved schools, support of public schools, and funding no-interest loans for charter school start-up.	Louisiana Charter School Start-Up Loan Fund (E23), St. Landry Parish Excellence Fund (E29), Bossier Parish Truancy Program Fund (E33), Free School Fund (FS1), Free School Fund (FS2), Free School Fund (FS3), Louisiana Lottery Proceeds Fund (G01), Education Excellence Fund (Z18)
General Education Initiatives	Support of programs and/or activities aimed at developing all tiers of education and providing opportunities to help all students succeed.	Calcasieu Parish Fund (E30), Academic Improvement Fund (E31), Louisiana Education Quality Trust Fund (Z10), Louisiana Quality Education Support Fund (Z11)
Postsecondary Education	Support of programs, services and/or activities targeted at postsecondary education, including vocational schools, community colleges, and universities for purposes including but not limited to the renovation and construction of facilities, the funding of specific programs of study and/or research projects, and the establishment of tuition assistance systems and/or scholarships.	Account of the State Licensing Board for Contractors (C06), Higher Education Louisiana Partnership Fund (E11), Louisiana Education Tuition and Savings Fund (E16), Savings Enhancement Fund (E17), Higher Education Initiatives Fund (E18), Orleans Parish Excellence Fund (E34), Variable Earnings Transaction Fund (E36), Medical and Allied Health Professional Education Scholarship and Loan Fund (E41), Competitive Core Growth Fund (E43), Science, Technology, Engineering, and Math (S.T.E.M.) Upgrade Fund (E44), Higher Education Financing Fund (E47), Equine Health Studies Program Fund (G11), Southern University AgCenter Program Fund (G12), TOPS Fund (Z19)

ENVIRONMENTAL PROTECTION		
Primary Function	**Description**	**Dedications**
Coastal Management	Support of programs and/or projects to protect, maintain, and restore Louisiana's coast.	Coastal Resources Trust Fund (N02), Barrier Island Stabilization and Preservation Fund (N11), Coastal Protection and Restoration Fund (Z12), Coastal Mitigation Account (Z14)
Forestry	Support of programs and/or services to protect forests and reforestation work.	Forest Protection Fund (A11), Forestry Productivity Fund (A14)
Natural Resource Management	Administration and/or regulation of activities, programs and/or industries related to minerals, oil, gas, and other natural resources.	Mineral and Energy Operation Fund (N07), Oil and Gas Regulatory Fund (N09), Environmental Trust Fund (Q02)
Pollution Abatement	Support of programs, services and/or measures to prevent, reduce, control, or eliminate air, soil, and water pollution.	Oilfield Site Restoration Fund (N05), Natural Resource Restoration Trust Fund (N10), Carbon Dioxide Geologic Storage Trust Fund (N14), Hazardous Waste Site Cleanup Fund (Q01), Motor Fuel Underground Storage Tank Trust Fund (Q05), Waste Tire Management Fund (Q06), Brownfields Cleanup Revolving Loan Fund (Q12), Oil Spill Contingency Fund (V01), Litter Abatement and Education Account (W36)
Protection of Wildlife and/or Habitats	Support of programs, activities and/or measures to protect and manage wildlife population and habitats, including wetlands; and projects for the Atchafalaya Basin.	Atchafalaya Basin Conservation Fund (N13), Rockefeller Wildlife Refuge and Game Preserve Fund (RK1), Rockefeller Wildlife Refuge Trust and Protection Fund (RK2), Marsh Island Operating Fund (RS1), Russell Sage or Marsh Island Refuge Fund (RS2), Russell Sage or Marsh Island Capital Improvement Fund (RS3), Russell Sage Special Fund #2 (RS4), Louisiana Wildlife and Fisheries Conservation Fund (W01), Louisiana Fur Public Education and Marketing Fund (W03), Artificial Reef Development Fund (W04), Wildlife Habitat and Natural Heritage Trust (W05), Scenic Rivers Fund (W07), Louisiana Duck License, Stamp, and Print Fund (W08), Louisiana Alligator Resource Fund (W09), Lifetime License Endowment Trust Fund (W10), Natural Heritage Account (W11), Reptile and Amphibian Research Fund (W12), Louisiana Help Our Wildlife Fund (W15), Louisiana Wild Turkey Fund (W16), Waterfowl Account (W20), Saltwater Fishery Enforcement Account (W21), Black Bear Account (W23), Quail Account (W24), White Tail Deer Account (W26), Aquatic Plant Control Fund (W27), Public Oyster Seed Ground Development Account (W28), Fish and Wildlife Violations Reward Fund (W30), White Lake Property Fund (W32), Derelict Crab Trap Removal Program Account (W34), Rare and Endangered Species Account (W35), MC Davis Conservation Fund (W37), Atchafalaya Delta WMA Mooring Account (W38), Saltwater Fish Research and Conservation Fund (W40)

HEALTH CARE		
Primary Function	**Description**	**Dedications**
Behavioral Health Services	Support of programs and/or services related to mental health and addictive disorders including substance abuse and problem gambling.	Compulsive and Problem Gaming Fund (H10), Drug Abuse Education and Treatment Fund (V02)
Health Care System Improvements	Support of initiatives for improving the overall state of Louisiana health care services.	Health Care Facility Fund (H12), Health Care Redesign Fund (H28), Hospital Stabilization Fund (H37), Home Health Agency Trust Fund (H40)
Medicaid Operation	Support of activities, services and/or measures related to the Medicaid program such as fraud and abuse detection and prevention activities, funding of a case mix reimbursement system for the Medicaid nursing home program, and Medicaid payments to nonstate, nonrural community hospitals.	Louisiana Medical Assistance Trust Fund (H08), Nursing Home Residents' Trust Fund (H09), Medical Assistance Programs Fraud Detection Fund (H14), Medicaid Trust Fund for the Elderly (H19), Health Trust Fund (H20), Community Hospital Stabilization Fund (H33), Bogalusa Health Services Fund (H36), Tobacco Tax Medicaid Match Fund (H39)
Public Health Services	Support of programs and/or services to protect and promote the health of Louisiana residents including community and preventive health initiatives related to tobacco control programs and sickle cell services.	Louisiana Emergency Response Network Fund (H34), Sickle Cell Fund (H38), Health Excellence Fund (Z17)

INFRASTRUCTURE		
Primary Function	**Description**	**Dedications**
Capital Improvements	Support of activities and/or projects to maintain and improve state property; and for technology upgrades at the Capitol Complex.	Department of Health and Hospitals' Facility Support Fund (H29), Legislative Capitol Technology Enhancement Fund (ST6)
Drinking Water Infrastructure	Support of activities and/or projects to construct and improve public water systems.	Drinking Water Revolving Loan Fund (H22), Clean Water State Revolving Fund (Q03), Community Water Enrichment Fund (V32)
Transportation Infrastructure	Funding of projects related to the construction and/or maintenance of highways and bridges including lighting, grass-cutting, and landscaping; support of ferry operations; support of transportation training programs; and for support of the right-of-way permit office.	State Highway Fund No. 2 (DS1), Right-of-Way Permit Processing Fund (HW3), State Highway Improvement Fund (HW9), LTRC Transportation Training and Education Center Fund (HWA), Crescent City Transition Fund (HWE), New Orleans Ferry Fund (HWF), Unclaimed Property Leverage Fund (ST4), Geaux Pass Transition Fund (STA), Crescent City Amnesty Refund Fund (STE), Transportation Trust Fund (TT1), Transportation Infrastructure Model for Economic Development Account (TT2)

MULTIPLE USES - VARIOUS		
Primary Function	**Description**	**Dedications**
Multiple Uses - Various	For multiple purposes not contained within one category/function.	Tobacco Tax Health Care Fund (E32), Video Draw Poker Device Fund (G03), Riverboat Gaming Enforcement Fund (G04), Pari-mutuel Live Racing Facility Gaming Control Fund (G09), Federal Energy Settlement Fund (N03), Unfunded Accrued Liability Account (RVE), Specialized Educational Institutions Support Account (RVF), Debt Recovery Fund (STD), Tidelands Fund (Z05), Mineral Revenue Audit and Settlement Fund (Z09), Louisiana Fund (Z13), Deepwater Horizon Economic Damages Collection Fund (Z15), Millennium Leverage Fund (Z20)

PROFESSIONAL LICENSURE and STANDARDS		
Primary Function	**Description**	**Dedications**
Professional Licensure and Standards	Regulation of licensure and/or certification of certain professional groups including chiropractors, private security agents, private investigators, and medical technicians.	Fund for the Louisiana Board of Chiropractic Examiners (C05), Louisiana State Board of Private Security Examiners Fund (C08), Fund for the Louisiana State Board of Private Investigator Examiners (C09), Emergency Medical Technician Fund (P14)
PROTECTION OF STATE FINANCIAL INTERESTS		
Primary Function	**Description**	**Dedications**
Protection of State Financial Interests	Support of services and/or activities to ensure the protection of the state's financial interests including debt collection activities and audit of energy efficiency contracts.	Department of Justice Legal Support Fund (JS5), Department of Justice Debt Collection Fund (JS7), Tobacco Settlement Enforcement Fund (JS9), Energy Performance Contract Fund (V26)
PUBLIC RECORDS		
Primary Function	**Description**	**Dedications**
Public Records	Support of programs and/or projects aimed at improving the management system of public records including the issuance of birth and death certificates, and trial court cases.	Vital Records Conversion Fund (H18), Trial Court Case Management Information Fund (JU1), Help Louisiana Vote Fund (SS1)
PUBLIC SAFETY		
Primary Function	**Description**	**Dedications**
Fire Protection Services	Support of programs, services and/or measures related to the development of firefighter training centers, the provision of firefighter training, and the support of the activities of the Office of State Fire Marshal.	1/4th of 1% Fire Insurance-LSU/Fireman Training Fund (I02), Two Percent Fire Insurance Fund (I03), Louisiana Fire Marshal Fund (P01), Camp Minden Fire Protection Fund (P38)
Hazardous Materials and Explosives Control	Support of programs, activities and/or measures related to the control of hazardous materials and explosives.	Right-to-Know Fund (P12), Underground Damages Prevention Fund (P13), Liquefied Petroleum Gas Commission Rainy Day Fund (P16), Hazardous Materials Emergency Response Fund (P19), Explosives Trust Fund (P21), Lead Hazard Reduction Fund (Q07)
Road Safety	Support of programs and/or services targeted at road safety including motorcycle safety awareness programs, the installation permanent radar speed displays on interstate highways, motor carrier safety programs; and support of the intrastate motor carrier industry.	Motorcycle Safety, Awareness, and Operator Training Program Fund (P04), Office of Motor Vehicles Customer Service and Technology Fund (P24), Unified Carrier Registration Agreement Fund (P34), Louisiana Highway Safety Fund (P35), Louisiana Bicycle and Pedestrian Safety Fund (P37), Motor Carrier Regulation Fund (Y01)
State Police Services	Support of programs, activities, and/or services including State Police technical support systems such as the Concealed Handgun Permit Unit, and other State Police services including special law enforcement initiatives.	Public Safety DWI Testing, Maintenance, and Training Fund (P05), Louisiana Towing and Storage Fund (P07), Concealed Handgun Permit Fund (P11), Sex Offender Registry Technology Fund (P25), Criminal Identification and Information Fund (P28), Louisiana State Police Salary Fund (P29), New Orleans Public Safety Fund (P40)
Other Public Safety Services	Support of public safety-related activities including the operation of the Municipal Fire and Police Civil Service, the enforcement of the Louisiana Industrialized Building Act, the collection and disbursement of monetary assessments imposed as a condition of probation and parole, and enforcement activities of the Office of Alcohol and Tobacco Control.	Youthful Offender Management Fund (CR2), Adult Probation and Parole Officer Retirement Fund (CR6), Municipal Fire and Police Civil Service Operating Fund (I06), Department of Public Safety Peace Officers Fund (P31), Louisiana Life Safety and Property Protection Trust Fund (P32), Industrialized Building Program Fund (P36), Insurance Verification System Fund (P39), Tobacco Regulation Enforcement Fund (RVC)

SOCIAL PROTECTION		
Primary Function	**Description**	**Dedications**
Disability Services	Support of programs that provide disability services to the citizens of Louisiana.	Telecommunications for the Deaf Fund (E02), Community and Family Support System Fund (H26), New Opportunities Waiver Fund (H30), Center of Excellence for Autism Spectrum Disorder Fund (H31), Disability Affairs Trust Fund (P09), Traumatic Head and Spinal Cord Injury Trust Fund (S04), Blind Vendors Trust Fund (S05), Rehabilitation for the Blind and Visually Impaired Fund (S06)
Family Protection and Human Trafficking	Support of programs and/or services that prevent abuse and neglect, provide shelter, and address other social needs.	Children's Trust Fund (S01), Status of Grandparents Raising Grandchildren Fund (S10), Exploited Children's Special Fund (S14), Battered Women Shelter Fund (V13), Hunters for the Hungry Account (W39)
Fraud Detection for Social Protection Programs	Support of fraud detection, prevention, and recovery activities of state public assistance programs.	Fraud Detection Fund (S02), SNAP Fraud and Abuse Detection and Prevention Fund (S11)
Legal Support Services	Support of programs and/or services to provide legal assistance to the indigent citizens of Louisiana.	DNA Testing Post-Conviction Relief for Indigents Fund (CR5), Fund for Louisianians in Need of Civil Legal Assistance (JU4), The Louisiana Indigent Parent Representation Program Fund (S08), Louisiana Public Defender Fund (V31)
Personnel Training of DCFS-Licensed Facilities	Education and training of personnel working at DCFS-licensed facilities including child residential facilities, maternity homes, child placing agencies, and juvenile detention facilities.	Specialized Provider Licensing Trust Fund (S12), Juvenile Detention Licensing Trust Fund (S13), Early Learning Center Licensing Trust Fund (S15)

SPECIAL COMPENSATION		
Primary Function	**Description**	**Dedications**
Retirement or Salary	Provision of salary increases or supplements to state employees such as judges and commissioners, postsecondary education faculty, and classroom teachers; and for activities supporting the public retirement systems such as the provision of retirement benefits for full-time law enforcement personnel and payments against the unfunded accrued liability.	Support Education in Louisiana First Fund (G10), Retirement System Insurance Proceeds Fund (I05), Judges' Supplemental Compensation Fund (JU2), Employment Security Administration Account (LB6), Department of Revenue Alcohol and Tobacco Control Officers Fund (RVD), Payments Towards the UAL Fund (STC)
Workers' Compensation	For the administrative expenses of the Louisiana Workers' Compensation Second Injury Board and the Office of Workers' Compensation.	Workers' Compensation Second Injury Fund (LB1), Office of Workers' Compensation Administrative Fund (LB4)
Miscellaneous Compensation	For compensation to or financial assistance of particular groups of eligible recipients such as students eligible for a refund of unearned tuition, persons erroneously convicted of felonies, and family members of activated military personnel.	Crime Victims Reparations Fund (CR1), Proprietary School Students Protection Fund (E04), Patient's Compensation Fund (I01), Innocence Compensation Fund (JU5), Fishermen's Gear Compensation Fund (N04), Telephone Company Property Assessment Relief Fund (RV9), Louisiana Military Family Assistance Fund (S07), Future Medical Care Fund (V19)

SUPPORT FOR AND OVERSIGHT OF LOCAL GOVERNMENTS		
Primary Function	**Description**	**Dedications**
Support for and Oversight of Local Governments	Financial support to local governments including the distribution of hotel/motel taxes, revenue sharing to offset homestead exemptions, and assistance to political subdivisions for which a court has appointed a fiscal administrator; and for the expenses and costs of the Louisiana Tax Commission.	Avoyelles Parish Local Government Gaming Mitigation Fund (G07), Casino Support Services Fund (G20), Tax Commission Expense Fund (RV4), Fiscal Administrator Revolving Loan Fund (STF), Royalty Road Fund (Z02), General Severance Tax Parish (Z03), Timber Severance Tax Parish (Z04), Revenue Sharing Fund (Z06), and 87 hotel/motel tax dedications (see Exhibit 3 in Appendix A)
Source: Prepared by legislative auditor's staff using dedication descriptions found in the Louisiana Constitution and Revised Statutes.		

APPENDIX D: FUNDS TRANSFERS

Using funds bills from fiscal years 2011 through 2015, we determined the amount and source of authorized transfers.

Authorized Funds Transfers via the Funds Bills
Fiscal Year 2011 through Fiscal Year 2015

Dedication	2011	2012	2013	2014	2015	Total
2% Fire Insurance Fund (I03)	$592,166	$690,000	$4,236,832	$1,544,046	-	**$7,063,044**
Academic Improvement Fund (E31)	$1,452,000	$864,176	-	-	-	**$2,316,176**
Administration Fund for the Department of Insurance (I08)	$187,393	$96,743	-	-	-	**$284,136**
Adult Probation and Parole Officer Retirement Fund (CR6)		$3,722,315	$2,000,000	-	-	**$5,722,315**
Agricultural Products Processing Development Fund (A10)	$480*	-	-	-	-	**$480**
Algiers Economic Development Foundation Fund (G15)	$4,007	$240	-	-	-	**$4,247**
Archaeological Curation Fund (CT5)	$29,767	-	-	-	-	**$29,767**
Artificial Reef Development Fund (W04)	$26,613,236	-	-	-	-	**$26,613,236**
Automobile Theft and Insurance Fraud Prevention Authority Fund (I12)	$14,639	$41,366	-	-	-	**$56,005**
Beautification and Improvement of the New Orleans City Park Fund (G13)	-	-	$48,298	-	-	**$48,298**
Beautification Project for New Orleans Neighborhoods Funds (G17)	$304,822	$1,198	-	-	-	**$306,020**
Bossier Parish Truancy Program Fund (E33)	$19,000	$7,689	-	-	-	**$26,689**
Calcasieu Parish Fund (E30)	$401,852	-	-	-	-	**$401,852**
Casino Gaming Proceeds Fund (G02)	$3,060	$1,760	-	-	-	**$4,820**
Coastal Protection and Restoration Fund (Z12)	-	$20,104,310	-	-	-	**$20,104,310**
Community and Family Support System Fund (H26)	-	-	$22,227	-	-	**$22,227**
Community Water Enrichment Fund (V32)	-	-	-	$777,318	-	**$777,318**
Compulsive and Problem Gaming Fund (H10)	-	-	$57,071	-	-	**$57,071**
Concealed Handgun Permit Fund (P11)	$1,450,000	$243,326	-	-	-	**$1,693,326**
Department of Health and Hospitals Facility Support Fund (H29)	$10,590,000	-	-	$238		**$10,590,238**
Department of Justice Debt Collection Fund (JS7)	$339,545	$202,373	$212,838	$90,375	-	**$845,131**

Dedication	2011	2012	2013	2014	2015	Total
Department of Justice Legal Support Fund (JS5)	-	$436,812	$585,598	$191,558	$2,500,000	**$3,713,968**
Department of Public Safety Police Officer Fund (P31)	$440,000	-	-	-	-	**$440,000**
DNA Testing Post-Conviction Relief for Indigents Fund (CR5)	$28,500	-	-	$1,773	-	**$30,273**
Employment Security Administration Account (of the Employment Security Administration Fund) (LB6)	-	-	$975,483	$3,850,189	$3,540,000	**$8,365,672**
Energy Performance Contract Fund (V26)	-	-	$471,564	-	-	**$471,564**
Entertainment Promotion and Marketing Fund (EDE)	-	$58,240	$152,951	-	-	**$211,191**
Environmental Trust Fund (Q02)	-	$2,164,131	$2,487,146	-	$2,000,000	**$6,651,277**
Explosives Trust Fund (P21)	$975,000	-	-	-	-	**$975,000**
FEMA Reimbursement Fund (V28)	$41,022,977	$95,326	-	$35,375	-	**$41,153,678**
Fish and Wildlife Violations Reward Fund (W30)	-	-	-	$679	-	**$679**
Formosan Termite Initiative Fund (A16)	$37,393*	-	-	-	-	**$37,393**
Fraud Detection Fund (S02)	$36,547	-	-	-	-	**$36,547**
Friends of NORD Fund (G18)	$304,822	$1,240	-	-	-	**$306,062**
General Aviation and Reliever Airport Grant Program Fund (HW7)	$3*	-	-	-	-	**$3**
Greater New Orleans Sports Foundation Fund (G14)	$8,900	$330	-	-	-	**$9,230**
Hazardous Waste Site Cleanup Fund (Q01)	-	-	-	$2,681,729	$2,500,000	**$5,181,729**
Health Care Facility Fund (H12)	-	-	$847,641	$267,900	-	**$1,115,541**
Higher Education Initiatives Fund (E18)	-	$312	$267	-	-	**$579**
Incentive Fund (ST1)	$4,000,000	$4,000,000	$4,000,000	-	-	**$12,000,000**
Industrialized Building Program Fund (P36)	$15,000	-	-	-	-	**$15,000**
Insurance Fraud Investigation Fund (I09)	$76,931	-	-	-	-	**$76,931**
Insurance Verification System Fund (P39)	-	-	-	-	$28,576,380	**$28,576,380**
Legislative Capitol Technology Enhancement Fund (ST6)	$6,800,000	$10,000,000	-	-	-	**$16,800,000**
Litter Abatement and Education Account (W36)	-	$1,415	-	-	-	**$1,415**
Louisiana Agricultural Finance Authority Fund (A07)	-	$3,752	-	-	-	**$3,752**
Louisiana Economic Development Fund (ED6)	$37,673,208	$8,158,250	-	-	-	**$45,831,458**
Louisiana Environmental Education Fund (V09)	$10,434	-	-	-	-	**$10,434**
Louisiana Filmmakers Grant Fund (EDG)	-	$183,949	$225,638	-	-	**$409,587**
Louisiana Fire Marshal Fund (P01)	$5,150,610	$759,107	$2,779,851	-	$6,500,000	**$15,189,568**
Louisiana Help Our Wildlife Fund (W15)	-	$21,485	-	$496	-	**$21,981**
Louisiana Highway Safety Fund (P35)	$1,954	$4,132	-	-	-	**$6,086**
Louisiana Interoperability Communications Fund (V30)	-	-	-	$17,329	-	**$17,329**
Louisiana Life Safety and Property Protection Trust Fund (P32)	$190,000	-	$144,435	-	-	**$334,435**
Louisiana Mega-Project Development Fund (ED5)	-	$3,400,000	$11,300,000	$20,000,000	-	**$34,700,000**

Dedication	2011	2012	2013	2014	2015	Total
Louisiana State Board of Private Investigator Examiners Fund (C09)	-	-	$76	-	-	**$76**
Louisiana Tourism Promotion District Fund (CT3)	-	$2,800,000	-	-	-	**$2,800,000**
Manufactured Home Tax Fairness Fund (ST7)	$52*	-	-	-	-	**$52**
Marketing Fund (EDM)	-	-	$1,000,000	$24,064		**$1,024,064**
Medical and Allied Health Professional Education Scholarship and Loan Fund (E41)	-	-	$106,920	$187	-	**$107,107**
Medical Assistance Program Fraud Detection Fund (H14)	-	-	$7,021,271	-	-	**$7,021,271**
Mineral and Energy Operation Fund (N07)	$1,726,792	$17,634	-	-	-	**$1,744,426**
Motor Carrier Regulation Fund (Y01)	-	$34,288	-	-	$350,000	**$384,288**
Motorcycle Safety, Awareness, and Operator Training Program Fund (P04)	$75,000	-	-	-	-	**$75,000**
Municipal Fire and Police Civil Service Operation Fund (I06)	$183,654	-	-	-	-	**$183,654**
New Orleans Urban Tourism and Hospitality Training in Economic Development Foundation Fund (G16)	$306,251	$1,295	$25,019	-	-	**$332,565**
Office of Motor Vehicles Customer Service and Technology Fund (P24)	$132,051	$2,291,112	-	-	-	**$2,423,163**
Oil and Gas Regulatory Fund (N09)	-	$563,330	-	-	-	**$563,330**
Overcollections Fund (V25)	$26,919,938	-	$6,094,633	$79,002,124**	-	**$112,016,695**
Payments Toward the UAL Fund (STC)	-	-	-	$12,570,426	-	**$12,570,426**
Penalty and Interest Account (of the Employment Security Administration Fund) (LB7)	-	$1,000,000	$5,700,000	-	$4,200,000	**$10,900,000**
Pet Overpopulation Fund (P20)	$4,440	-	-	-	-	**$4,440**
Railroad Crossing Safety Fund (HW8)	$3,069*	-	-		-	**$3,069**
Rehabilitation for the Blind and Visually Impaired Fund (S06)	$1,000,889	-	-		-	**$1,000,889**
Reptile and Amphibian Research Fund (W12)	$1,441	-	-	-	-	**$1,441**
Right-to-Know Fund (P12)	$220,000	$4,025	$175,500	-	-	**$399,525**
Riverboat Gaming Enforcement Fund (G04)		$1,808,462	$14,405,392	$18,600,000	$30,674,770	**$65,488,624**
Rural Development Fund (V07)	$1,265*	-	-	-	-	**$1,265**
Scenic Rivers Fund (W07)	$1,962	-	-	-	-	**$1,962**
School and District Accountability Rewards Fund (E22)	$3*		-	-	-	**$3**
Small Business Surety Bonding Fund (EDB)	-	$145,660	$1,900,000	$409,144	-	**$2,454,804**
Tax Commission Expense Fund (RV4)	-	-	$48,978	-	-	**$48,978**
Teacher Educational Aid for Children Fund (E35)	$216	$13	-	-	-	**$229**
Telephone Company Property Assessment Relief Fund (RV9)	-	-	-	-	***	**$0*** **

Dedication	2011	2012	2013	2014	2015	Total
Telephonic Solicitation Relief Fund (Y04)	$115,192	$119,900	-	-	$75,000	**$310,092**
Tobacco Control Special Fund (JS6)	-	$3,604	-	-	-	**$3,604**
Tobacco Tax Health Care Fund (E32)	$831,195	-	$233,334	-	-	**$1,064,529**
Traumatic Head and Spinal Cord Injury Trust Fund (S04)	-	$1,724,285	-	-	-	**$1,724,285**
Underground Damages Prevention Fund (P13)	$256,803	$22,920	-	-	-	**$279,723**
Underwater Obstruction Removal Fund (N08)	-	-	$1,101,881	-	-	**$1,101,881**
UNO Slidell Technology Park Fund (EDC)	$362,478	$1,245	-	$111	-	**$363,834**
Utility and Carrier Inspection and Supervision Fund (Y03)	$9,053	$760,050	-		-	**$769,103**
Variable Earnings Transaction Fund (E36)	$27,266	$23,142	$18,405	$19,892	-	**$88,705**
Video Draw Poker Fund (G03)	-	-	-	-	$3,500,000	**$3,500,000**
Vital Records Conversion Fund (H18)	-	-	$4,243	-	-	**$4,243**
Total	**$170,953,256**	**$66,584,942**	**$68,383,492**	**$140,084,953**	**$84,416,150**	**$530,422,793**

*Amount authorized to be transferred in funds bill includes dollar amount plus “current balance and all future interest” of dedication.
**Amount authorized to be transferred in funds bill includes dollar amount plus “5% of any remaining nonrecurring revenues” of dedication.
***Funds bill authorizes transfer of dedication’s “unexpected and unencumbered fund balance,” but provides no dollar amount.
Source: Prepared by legislative auditor’s staff using Funds Bills for fiscal years 2011 through 2015.

APPENDIX E: SCOPE AND METHODOLOGY

We produced this informational report under the provisions of Title 24 of the Louisiana Revised Statutes of 1950, as amended. Our review focused on Louisiana's dedications. To answer our informational objectives, we conducted the following procedures:

- Interviewed staff from Department of the Treasury, Office of Statewide Reporting and Accounting Policy (OSRAP), House Fiscal Division, Legislative Fiscal Office (LFO), Senate Fiscal Services, Office of Planning and Budget to obtain information on and identify challenges associated with reviewing dedications.

- In compiling information on dedications, we found that there is not an agreed upon definition for dedications and no official list of all dedications. To compile a complete list of dedications we did the following:

    - Exported FUN2 list from ISIS and excluded the following funds based on input from OSRAP, Department of the Treasury, House Fiscal Division, LFO:

        - funds with an ISIS Fund Code that starts with a number

        - funds listed as "Inactive" for fiscal year 2016

        - funds with an ISIS Fund Code that starts with a "B" (associated with the BS&R Fund)

        - funds with an ISIS Fund Code that starts with a "K" (used by agencies for payroll and travel)

        - "Levee District" Funds

        - funds that are not statutory dedications: (ITB) Interbank Transfer, (RST) HSCD Restricted Account, (XXX) Administrative Agency Fund, (SUS) Unclassified Deposits-Suspense, (A01) Fuller-Edwards Arboretum Trust Fund, (DSR) Debt Service Reserve Fund, (ESC) Escrow Fund, (TT3) and (TT4) Administrative Funds associated with the Transportation Trust Fund, (Z21) and (Z22) Administrative Funds of Education Excellence Fund

        - funds which have been repealed but are not listed as inactive on the FUN2 list

- To determine dedication name, citation, description of revenue and description of use we did the following:

  - Used Westlaw to research the creation citation, revenue source, and purpose

  - If the dedication was not explicitly named in law, we used supporting documents such as REC Act 419 list, OSRAP, Department of the Treasury's report to JLCB, and LATRAC database to determine the commonly used name.

  - Considered AG Opinions for clarification if needed.

- Obtained (unaudited) information from OSRAP, OPB, Department of the Treasury, House Fiscal Division, LFO, and the Legislature's website which we used for the following:

  - Revenue FY14 - From Treasury Fund Balance sheets

  - Expenditure FY14 - From FY16 Executive Budget Supporting Document

  - Current Fund Balance - From REC's official forecast for FY16 adopted on November 6, 2015

  - Creation Year - From Treasury report to JLCB and Louisiana Constitution and Revised Statutes

  - Agency - From OPB based on FY16 appropriations

  - Fund transfers - From funds bills 2011 through 2015

- Grouped dedications in function categories based on the primary purpose described in law, using a grouping method that followed a qualitative categorizing process based on professional judgment. Also consulted a variety of sources, including state agency websites (e.g., Department of Education), reports from governmental and non-governmental organizations, and other credible websites (e.g., United Nations Statistics Division).

- Obtained and incorporated feedback on report draft from Department of the Treasury, House Fiscal Division, LFO, Senate Fiscal Services, and OPB.