SUMMARY BUDGET INFORMATION

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DEPT OF FINANCE & ADMINISTRATION - ADMINISTRATION & SHARED SERVICES

Employment Summary

	Male	Female	Total	%
White Employees	9	10	19	66 %
Black Employees	1	7	8	28 %
Other Racial Minorities	1	1	2	6 %
Total Minorities			10	34 %
Total Employees			29	100 %

Publications

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
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Analysis of Budget Request

Appropriation: Z42 - Dept of Finance and Admin

Funding Sources: HSC - State Central Services

This State Central Services funded appropriation provides for operations of the Shared Services Division within the Department of Finance and Administration. The Shared Services Division provides DFA with assistance in human resources, legal and administrative services. The Division includes the Office of the Secretary, the Office of Human Resources and the Office of Administrative Services.

With the exception of Regular Salaries, continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $3,563,602 in FY28 and $3,566,219 in FY29.

The Agency Request includes the following changes each year of the biennium:

- Discontinuation of two (2) positions and associated Regular Salaries and Personal Services Matching through the elimination of vacant, unbudgeted positions process.
- Transfer of twenty-three (23) net total positions and associated Regular Salaries and Personal Services Matching to align the agency with ARForward initiatives through a comprehensive agency reorganization.
    - Twenty-five (25) positions to Business Area 0610 / Appropriation 272 - DFA Management Services – Operations
    - One (1) position from Business Area 0610 / Appropriation 272 - DFA Management Services – Operations
    - One (1) position from the Business Area 0630 / Appropriation 281 - Revenue Services Division – Operations.

The Executive Recommendation provides for the Agency Request, and the reclassification of one (1) position.

Appropriation Summary

Appropriation: Z42 - Dept of Finance and Admin
Funding Sources: HSC - State Central Services

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	2,445,895	3,469,143	3,481,161	2,207,842	2,207,842	2,211,042	2,211,042
#Positions		**32**	**44**	**46**	**21**	**21**	**21**	**21**
Extra Help	5010001	2,906	10,000	60,000	60,000	60,000	60,000	60,000
#Extra Help		**1**	**20**	**20**	**20**	**20**	**20**	**20**
Personal Services Matching	5010003	914,888	1,141,715	1,189,784	681,942	681,942	681,359	681,359
Operating Expenses	5020002	273,925	398,450	418,450	418,450	418,450	418,450	418,450
Conference & Travel Expenses	5050009	8,989	11,368	41,368	41,368	41,368	41,368	41,368
Professional Fees	5060010	97,200	54,000	154,000	154,000	154,000	154,000	154,000
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		3,743,803	5,084,676	5,344,763	3,563,602	3,563,602	3,566,219	3,566,219
Funding Sources								
State Central Services	4000035	3,743,803	5,084,676		3,563,602	3,563,602	3,566,219	3,566,219
Total Funding		3,743,803	5,084,676		3,563,602	3,563,602	3,566,219	3,566,219
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		3,743,803	5,084,676		3,563,602	3,563,602	3,566,219	3,566,219

DFA - ALCOHOLIC BEVERAGE CONTROL ADMINISTRATIONS DIVISION

Employment Summary

	Male	Female	Total	%
White Employees	30	16	46	82 %
Black Employees	1	9	10	18 %
Other Racial Minorities	0	0	0	0 %
Total Minorities			10	18 %
Total Employees			56	100 %

Publications

A.C.A. 25-1-201 et seq.

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		Governor	General Assembly				
ABC Rules and Regulations	None	N	N	0	To provide ABC Rules and Regulations information to customers with ABC permits.	0	0.00
ATC Rules and Regulations	No	N	N	0	To provide ATC Rules and Regulations information	0	0.00

Department Appropriation Summary

Appropriation		Historical Data						Agency Request and Executive Recommendation							
		FY26		FY27		FY27		FY28				FY29			
		Actual Expenditures	Pos	Budgeted Expenditures	Pos	Authorized Appropriation	Pos	Agency	Pos	Executive	Pos	Agency	Pos	Executive	Pos
DF6	Regulatory Division	4,850,187	47	5,239,326	51	4,381,214	51	5,239,219	51	5,239,219	51	5,240,458	51	5,240,458	51
DF7	Sales to Minors Enforcement - Cash	584,491	5	707,910	5	1,137,735	5	1,137,735	5	1,137,735	5	1,137,735	5	1,137,735	5
DF8	Tobacco Inspection Program	589,963	5	958,837	5	972,281	5	972,281	5	972,281	5	972,281	5	972,281	5
DF9	ATC Cigarette Fire Safety	0	0	50,000	0	50,000	0	50,000	0	50,000	0	50,000	0	50,000	0
DG1	Spirituous and Vinous Beverages	232,557	0	300,000	0	300,000	0	300,000	0	300,000	0	300,000	0	300,000	0
DG2	ATC Revenue Enforcement	1,009,844	11	1,198,059	11	1,098,458	11	1,297,662	11	1,297,662	11	1,298,954	11	1,298,954	11
DG3	Untaxed Tobacco Forfeiture	98,803	0	100,000	0	100,000	0	100,000	0	100,000	0	100,000	0	100,000	0
X36	Medical Marijuana Commission	15,924	0	104,841	0	500,000	0	500,000	0	500,000	0	500,000	0	500,000	0
Total		7,381,769	67	8,658,973	71	8,539,688	71	9,596,897	71	9,596,897	71	9,599,428	71	9,599,428	71
Funding Sources			%		%				%		%		%		%
Fund Balance	4000005	8,290,706	49.9	9,235,822	52.9			8,785,304	51.7	8,785,304	51.7	7,846,862	48.9	7,846,862	48.9
General Revenue	4000010	3,691,605	22.2	3,691,605	21.2			3,691,605	21.7	3,691,605	21.7	3,691,605	23.0	3,691,605	23.0
Federal Revenue	4000020	715,375	4.3	970,000	5.6			970,000	5.7	970,000	5.7	970,000	6.0	970,000	6.0
Special Revenue	4000030	1,153,946	6.9	1,088,850	6.2			1,088,850	6.4	1,088,850	6.4	1,088,850	6.8	1,088,850	6.8
Cash Fund	4000045	163,866	1.0	758,000	4.3			758,000	4.5	758,000	4.5	758,000	4.7	758,000	4.7
Inter-agency Fund Transfer	4000316	900,000	5.4	0	0.0			0	0.0	0	0.0	0	0.0	0	0.0
Other	4000370	1,702,093	10.2	1,700,000	9.7			1,700,000	10.0	1,700,000	10.0	1,700,000	10.6	1,700,000	10.6
Total Funds		16,617,591	100.0	17,444,277	100.0			16,993,759	100.0	16,993,759	100.0	16,055,317	100.0	16,055,317	100.0
Excess Appropriation/(Funding)		(9,235,822)		(8,785,304)				(7,396,862)		(7,396,862)		(6,455,889)		(6,455,889)	
Grand Total		7,381,769		8,658,973				9,596,897		9,596,897		9,599,428		9,599,428	

FY27 Budget amount in FC DF6 - Regulatory Division and FC DG2 - ATC Revenue Enforcement exceeds the authorized amount due to salary and matching rate adjustments during the 2025-2027 Biennium.

Variance in Fund Balance is due to unfunded appropriation.

Analysis of Budget Request

Appropriation: DF6 - Regulatory Division

Funding Sources: HUA - Miscellaneous Agencies Fund

The Department of Finance and Administration – Regulatory Division consists of Alcoholic Beverage Control (ABC) and Arkansas Tobacco Control (ATC) operations and is responsible for enforcement of alcoholic beverage, tobacco, and marijuana control laws and regulations within the State. Pursuant to Amendment 98 of the Constitution of the State of Arkansas of 1874 (The Medical Marijuana Amendment of 2016), the ABC's mission was expanded to include the oversight of medical marijuana cultivation facilities and dispensaries in Arkansas.

The ABC Enforcement Division carries out the duties of the State including regulating, supervising, and controlling the manufacture, distribution, and sale of alcoholic beverages; its agents conduct compliance checks, investigate complaints, and issue citations when violations of state law or regulation occur. Arkansas Tobacco Control regulates, and issues permits and licenses for anyone except manufacturers who handle, receive, process, store, distribute, or sell cigarettes and other tobacco products in the state.

This appropriation is funded by general revenue and transfers from the Medical Marijuana Implementation and Operations Fund Ark. Code. Ann. § 19-43-308.

With the exception of Regular Salaries and Personal Services Matching, continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $5,239,219 in FY28 and $5,240,458 in FY29 and general revenue in the amount of $3,691,605 for each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: DF6 - Regulatory Division

Funding Sources: HUA - Miscellaneous Agencies Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	2,732,111	3,520,841	2,872,863	3,520,155	3,520,155	3,521,155	3,521,155
#Positions		**47**	**51**	**51**	**51**	**51**	**51**	**51**
Extra Help	5010001	6,342	7,000	7,000	7,000	7,000	7,000	7,000
#Extra Help		**1**	**2**	**2**	**2**	**2**	**2**	**2**
Personal Services Matching	5010003	981,971	1,244,572	1,034,438	1,245,151	1,245,151	1,245,390	1,245,390
Overtime	5010006	0	10,000	10,000	10,000	10,000	10,000	10,000
Operating Expenses	5020002	1,112,251	416,927	416,927	416,927	416,927	416,927	416,927
Conference & Travel Expenses	5050009	17,377	34,986	34,986	34,986	34,986	34,986	34,986
Professional Fees	5060010	135	5,000	5,000	5,000	5,000	5,000	5,000
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		4,850,187	5,239,326	4,381,214	5,239,219	5,239,219	5,240,458	5,240,458
Funding Sources								
Fund Balance	4000005	3,221,304	3,764,815		3,917,094	3,917,094	4,069,480	4,069,480
General Revenue	4000010	3,691,605	3,691,605		3,691,605	3,691,605	3,691,605	3,691,605
Other	4000370	1,702,093	1,700,000		1,700,000	1,700,000	1,700,000	1,700,000
Total Funding		8,615,002	9,156,420		9,308,699	9,308,699	9,461,085	9,461,085
Excess Appropriation/(Funding)		(3,764,815)	(3,917,094)		(4,069,480)	(4,069,480)	(4,220,627)	(4,220,627)
Grand Total		4,850,187	5,239,326		5,239,219	5,239,219	5,240,458	5,240,458

FY27 Budget amount in Regular Salaries and Personal Services Matching exceeds the authorized amount due to salary and matching rate adjustments during the 2025-2027 Biennium.

Analysis of Budget Request

Appropriation: DF7 - Sales to Minors Enforcement - Cash

Funding Sources: NTC - Cash in Treasury

Arkansas Tobacco Control administers the Sales to Minors program. This program is responsible for the monitoring and enforcement of sales to minors. Funding for this program is made available through a grant from the Arkansas Department of Health using Master Tobacco Settlement funds.

Expenditure of appropriation is contingent upon available funding.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $1,137,735 for both years of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: DF7 - Sales to Minors Enforcement - Cash

Funding Sources: NTC - Cash in Treasury

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	250,401	264,043	537,933	537,933	537,933	537,933	537,933
#Positions		**5**	**5**	**5**	**5**	**5**	**5**	**5**
Personal Services Matching	5010003	126,200	100,095	256,030	256,030	256,030	256,030	256,030
Overtime	5010006	0	5,000	5,000	5,000	5,000	5,000	5,000
Operating Expenses	5020002	207,815	332,072	332,072	332,072	332,072	332,072	332,072
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0
Professional Fees	5060010	75	1,700	1,700	1,700	1,700	1,700	1,700
Data Processing	5090012	0	0	0	0	0	0	0
Promotional Items	5090028	0	5,000	5,000	5,000	5,000	5,000	5,000
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		584,491	707,910	1,137,735	1,137,735	1,137,735	1,137,735	1,137,735
Funding Sources								
Fund Balance	4000005	368,582	716,093		678,183	678,183	210,448	210,448
Cash Fund	4000045	32,002	670,000		670,000	670,000	670,000	670,000
Inter-agency Fund Transfer	4000316	900,000	0		0	0	0	0
Total Funding		1,300,584	1,386,093		1,348,183	1,348,183	880,448	880,448
Excess Appropriation/(Funding)		(716,093)	(678,183)		(210,448)	(210,448)	257,287	257,287
Grand Total		584,491	707,910		1,137,735	1,137,735	1,137,735	1,137,735

Expenditure of appropriation is contingent upon available funding.

Inter-agency Fund Transfer from the Arkansas Department of Health - Tobacco Prevention and Cessation Program.

Analysis of Budget Request

Appropriation: DF8 - Tobacco Inspection Program

Funding Sources: FCT - Tobacco Inspection Program – Federal

Arkansas Tobacco Control was awarded a grant in Fiscal Year 2010 which allows the ATC to assist the U.S. Food and Drug Administration (FDA) in inspecting retail establishments that sell cigarettes and/or smokeless tobacco products.

This appropriation is federally funded.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $972,281 for both years of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: DF8 - Tobacco Inspection Program

Funding Sources: FCT - Tobacco Inspection Program – Federal

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	299,159	308,086	310,705	310,705	310,705	310,705	310,705
#Positions		**5**	**5**	**5**	**5**	**5**	**5**	**5**
Personal Services Matching	5010003	126,383	117,468	128,293	128,293	128,293	128,293	128,293
Overtime	5010006	0	17,041	17,041	17,041	17,041	17,041	17,041
Operating Expenses	5020002	164,421	480,000	480,000	480,000	480,000	480,000	480,000
Conference & Travel Expenses	5050009	0	5,000	5,000	5,000	5,000	5,000	5,000
Professional Fees	5060010	0	31,242	31,242	31,242	31,242	31,242	31,242
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		589,963	958,837	972,281	972,281	972,281	972,281	972,281
Funding Sources								
Fund Balance	4000005	44,705	170,117		181,280	181,280	178,999	178,999
Federal Revenue	4000020	715,375	970,000		970,000	970,000	970,000	970,000
Total Funding		760,080	1,140,117		1,151,280	1,151,280	1,148,999	1,148,999
Excess Appropriation/(Funding)		(170,117)	(181,280)		(178,999)	(178,999)	(176,718)	(176,718)
Grand Total		589,963	958,837		972,281	972,281	972,281	972,281

Analysis of Budget Request

Appropriation: DF9 - ATC Cigarette Fire Safety

Funding Sources: SFS - Cigarette Fire Safety Standard Fund

Act 697 of 2009, the Arkansas Cigarette Fire Safety Standard Act, was established to set ignition propensity standards for cigarettes sold in Arkansas. The intent is to provide uniformity with other states in which reduced cigarette ignition propensity laws are also enacted.

This appropriation is funded by special revenues derived from cigarette certification fees and civil penalties.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $50,000 for both years of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: DF9 - ATC Cigarette Fire Safety
Funding Sources: SFS - Cigarette Fire Safety Standard Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Fire Safety & Prevention	5900046	0	50,000	50,000	50,000	50,000	50,000	50,000
Total		0	50,000	50,000	50,000	50,000	50,000	50,000
Funding Sources								
Fund Balance	4000005	475,948	486,783		446,633	446,633	406,483	406,483
Special Revenue	4000030	10,835	9,850		9,850	9,850	9,850	9,850
Total Funding		486,783	496,633		456,483	456,483	416,333	416,333
Excess Appropriation/(Funding)		(486,783)	(446,633)		(406,483)	(406,483)	(366,333)	(366,333)
Grand Total		0	50,000		50,000	50,000	50,000	50,000

Analysis of Budget Request

Appropriation: DG1 - Spirituous and Vinous Beverages

Funding Sources: SSV - Alcoholic Beverage Control Fund

This appropriation is utilized by Alcoholic Beverage Control (ABC) for the general operations which involve promotion, education, training, alcohol safety awareness and enforcement activities. Funding for this appropriation is provided by special revenues derived from registration fees paid to ABC by manufacturers, importers, or producers of spirituous and vinous beverages for each different alcoholic beverage product label.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $300,000 for both years of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: DG1 - Spirituous and Vinous Beverages
Funding Sources: SSV - Alcoholic Beverage Control Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Promotion, Education, Training S	5900046	232,557	300,000	300,000	300,000	300,000	300,000	300,000
Total		232,557	300,000	300,000	300,000	300,000	300,000	300,000
Funding Sources								
Fund Balance	4000005	827,465	1,052,640		1,092,140	1,092,140	1,131,640	1,131,640
Special Revenue	4000030	457,732	339,500		339,500	339,500	339,500	339,500
Total Funding		1,285,197	1,392,140		1,431,640	1,431,640	1,471,140	1,471,140
Excess Appropriation/(Funding)		(1,052,640)	(1,092,140)		(1,131,640)	(1,131,640)	(1,171,140)	(1,171,140)
Grand Total		232,557	300,000		300,000	300,000	300,000	300,000

Analysis of Budget Request

Appropriation: DG2 - ATC Revenue Enforcement

Funding Sources: STR - ATC Revenue Fund

This appropriation is utilized for operating expenses of the Arkansas Tobacco Control Board Enforcement. This appropriation is funded by the Arkansas Tobacco Control Revenue Fund and considered special revenues pursuant to Ark. Code Ann. § 19-43-303.

With the exception of Regular Salaries, Personal Services Matching, and Capital Outlay, continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $1,297,662 in FY28 and $1,298,954 in FY29.

The Agency Request includes the following changes for each year of the biennium:

- Increase of $100,000 in Operating Expenses to support the implementation of a new regulatory licensing system.
- Restoration of $50,000 in Capital Outlay to outfit vehicles and purchase essential enforcement equipment.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: DG2 - ATC Revenue Enforcement
Funding Sources: STR - ATC Revenue Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	653,205	740,614	657,295	740,083	740,083	741,084	741,084
#Positions		**11**	**11**	**11**	**11**	**11**	**11**	**11**
Personal Services Matching	5010003	250,575	264,128	247,846	264,262	264,262	264,553	264,553
Overtime	5010006	0	5,000	5,000	5,000	5,000	5,000	5,000
Operating Expenses	5020002	100,967	127,817	127,817	227,817	227,817	227,817	227,817
Conference & Travel Expenses	5050009	5,097	10,000	10,000	10,000	10,000	10,000	10,000
Professional Fees	5060010	0	500	500	500	500	500	500
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	50,000	50,000	50,000	50,000	50,000	50,000
Total		1,009,844	1,198,059	1,098,458	1,297,662	1,297,662	1,298,954	1,298,954
Funding Sources								
Fund Balance	4000005	2,397,681	2,070,475		1,561,916	1,561,916	953,754	953,754
Special Revenue	4000030	682,638	689,500		689,500	689,500	689,500	689,500
Total Funding		3,080,319	2,759,975		2,251,416	2,251,416	1,643,254	1,643,254
Excess Appropriation/(Funding)		(2,070,475)	(1,561,916)		(953,754)	(953,754)	(344,300)	(344,300)
Grand Total		1,009,844	1,198,059		1,297,662	1,297,662	1,298,954	1,298,954

FY27 Budget amount in Regular Salaries and Personal Services Matching exceeds the authorized amount due to salary and matching rate adjustments during the 2025-2027 Biennium.

Analysis of Budget Request

Appropriation: DG3 - Untaxed Tobacco Forfeiture

Funding Sources: NTC - Cash in Treasury

Ark. Code Ann. § 26-57-247 authorizes the Director of Arkansas Tobacco Control to seize and hold for disposition of the courts or the Arkansas Tobacco Control Board all tobacco products, vapor products, alternative nicotine products, or e-liquid products found in the possession of a person dealing, or a consumer of these products under certain circumstances.

Funding is provided by the Tobacco Forfeiture Fund.

Expenditure of appropriation is contingent of funding.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $100,000 for both years of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: DG3 - Untaxed Tobacco Forfeiture
Funding Sources: NTC - Cash in Treasury

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Untaxed Tobacco Forfeiture	5900046	98,803	100,000	100,000	100,000	100,000	100,000	100,000
Total		98,803	100,000	100,000	100,000	100,000	100,000	100,000
Funding Sources								
Fund Balance	4000005	886,997	920,058		908,058	908,058	896,058	896,058
Cash Fund	4000045	131,864	88,000		88,000	88,000	88,000	88,000
Total Funding		1,018,861	1,008,058		996,058	996,058	984,058	984,058
Excess Appropriation/(Funding)		(920,058)	(908,058)		(896,058)	(896,058)	(884,058)	(884,058)
Grand Total		98,803	100,000		100,000	100,000	100,000	100,000

Expenditure of appropriation is contingent upon available funding.

Analysis of Budget Request

Appropriation: X36 - Medical Marijuana Commission

Funding Sources: SMM - Medical Marijuana Commission Fund

Pursuant to Amendment 98 of the Constitution of the State of Arkansas of 1874 (The Medical Marijuana Amendment of 2016), the Arkansas Medical Marijuana Commission was established with the responsibility to oversee medical marijuana cultivation facilities and dispensaries in the state. This appropriation supports expenses related to the Commission, including reimbursements for allowable portions of application fees for cultivation and dispensary applications and licenses, as authorized in the rules and regulations adopted by the Commission.

This is funded from cultivation and dispensary application and license fees

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $500,000 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: X36 - Medical Marijuana Commission
Funding Sources: SMM - Medical Marijuana Commission Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Refunds/Reimbursements	5110014	15,924	104,841	500,000	500,000	500,000	500,000	500,000
Total		15,924	104,841	500,000	500,000	500,000	500,000	500,000
Funding Sources								
Fund Balance	4000005	68,024	54,841		0	0	0	0
Special Revenue	4000030	2,741	50,000		50,000	50,000	50,000	50,000
Total Funding		70,765	104,841		50,000	50,000	50,000	50,000
Excess Appropriation/(Funding)		(54,841)	0		450,000	450,000	450,000	450,000
Grand Total		15,924	104,841		500,000	500,000	500,000	500,000

DEPT OF FINANCE & ADMINISTRATION - ASSESSMENT COORDINATION DIVISION

Employment Summary

	Male	Female	Total	%
White Employees	11	8	19	90 %
Black Employees	0	2	2	10 %
Other Racial Minorities	0	0	0	0 %
Total Minorities			2	10 %
Total Employees			21	100 %

Publications

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
Agri Land Values	A.C.A. 26-26-407	N	Y	1	Statute requires every county and appraisal company to be provided with listing of agri land values. Also provided electronically. "	0	0.00
Annual Report	A.C.A. 26-24-121	Y	Y	1	Statute requires AACD to issue an Annual Report. Available on the AACD website.	0	0.00
AR Property Tax Equalization and Appeals System - A Synopsis	None	N	N	1	Annual update of the property tax system intended to aid public understanding and used as a guide by county assessors and county equalization boards. Also provided on Agency website.	0	0.00

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
Billboard Guidelines	None	N	N	1	Provided upon request as a guide in counties for assessment of real property.	0	0.00
Commercial Personal Property	None	N	N	1	Provided upon request as a guide in counties for assessment of real property.	0	0.00
County Board of Equalization Model Uniform Hearing Procedures	A.C.A. 26-27-317	N	N	1	Provided upon request to County Clerks, Equalization Board Members and property owners. Also provided on Agency website. "	0	0.00
Millage Report	None	N	N	1	Provided upon request to be used as a source to identify all taxing units and their millage rates. Also provided on the Agency website.	0	0.00
Mineral Guidelines	None	N	N	1	Provided upon request as a guide in counties for assessment of real property.	0	0.00
Real Estate Manual	A.C.A. 26-26-1904	N	N	1	Provided upon request as a guide in counties for assessment of real property. "	0	0.00
Training and Education Program	A.C.A. 26-26-503	N	N	1	Provided upon request as a guide in counties for assessment of real property. "	0	0.00

Department Appropriation Summary

Appropriation		Historical Data						Agency Request and Executive Recommendation							
		FY26		FY27		FY27		FY28				FY29			
		Actual Expenditures	Pos	Budgeted Expenditures	Pos	Authorized Appropriation	Pos	Agency	Pos	Executive	Pos	Agency	Pos	Executive	Pos
1VC	Real Property Reappraisal Program	14,914,549	0	14,841,144	0	15,750,000	0	15,750,000	0	15,750,000	0	15,750,000	0	15,750,000	0
215	County Assessors Continuing Education	27,552	0	60,000	0	60,000	0	60,000	0	60,000	0	60,000	0	60,000	0
258	Assessment Coordination-State Operations	3,056,910	23	4,201,147	33	3,931,282	33	4,252,131	33	4,252,131	33	4,252,377	33	4,252,377	33
99Z	Cash Operations	25,000	0	55,000	0	55,000	0	55,000	0	55,000	0	55,000	0	55,000	0
Total		18,024,011	23	19,157,291	33	19,796,282	33	20,117,131	33	20,117,131	33	20,117,377	33	20,117,377	33
Funding Sources			%		%				%		%		%		%
Fund Balance	4000005	3,301,350	15.4	3,431,445	15.9			2,376,948	11.7	2,376,948	11.7	1,179,967	6.1	1,179,967	6.1
General Revenue	4000010	664,550	3.1	591,144	2.7			591,144	2.9	591,144	2.9	591,144	3.1	591,144	3.1
Cash Fund	4000045	26,032	0.1	18,000	0.1			26,500	0.1	26,500	0.1	26,500	0.1	26,500	0.1
Ad Valorem Tax	4000060	3,167,071	14.8	3,200,000	14.9			3,100,000	15.2	3,100,000	15.2	3,100,000	16.2	3,100,000	16.2
County Assessors Cont Educ	4000170	43,229	0.2	43,650	0.2			43,650	0.2	43,650	0.2	43,650	0.2	43,650	0.2
Intra-agency Fund Transfer	4000317	0	0.0	0	0.0			0	0.0	0	0.0	0	0.0	0	0.0
Other	4000370	3,224	0.0	0	0.0			0	0.0	0	0.0	0	0.0	0	0.0
Real Property Reappraisal	4000405	14,250,000	66.4	14,250,000	66.2			14,250,000	69.9	14,250,000	69.9	14,250,000	74.3	14,250,000	74.3
Total Funds		21,455,456	100.0	21,534,239	100.0			20,388,242	100.0	20,388,242	100.0	19,191,261	100.0	19,191,261	100.0
Excess Appropriation/(Funding)		(3,431,445)		(2,376,948)				(271,111)		(271,111)		926,116		926,116	
Grand Total		18,024,011		19,157,291				20,117,131		20,117,131		20,117,377		20,117,377	

FY27 Budget amount exceeds the authorized amount in FC 258 - Assessment Coordination-State Operations due to salary and matching rate adjustments during the 2025-2027 Biennium.

Variance in Fund Balance is due to unfunded appropriation.

Analysis of Budget Request

Appropriation: 1VC - Real Property Reappraisal Program

Funding Sources: GPR - Real Property Reappraisal Fund

The Assessment Coordination Division administers the Real Property Reappraisal Program in which the market value of real property located within the seventy-five (75) Arkansas counties is reappraised every three to five years for taxation purposes. This requirement is mandated by Ark. Code Ann. § 26-26-1902. Special language provides for funding of this program by proportional transfers from the Public School Fund (76%), the County Aid Fund (16%), and the Municipal Aid Fund (8%) up to a total of $14,250,000. Special language also provides for a transfer of funds from the Miscellaneous Agencies Fund to the Real Property Reappraisal Fund up to a total of $1,500,000.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $15,750,000 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 1VC - Real Property Reappraisal Program

Funding Sources: GPR - Real Property Reappraisal Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Real Property Reappraisal	5900046	14,914,549	14,841,144	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000
Total		14,914,549	14,841,144	15,750,000	15,750,000	15,750,000	15,750,000	15,750,000
Funding Sources								
Intra-agency Fund Transfer	4000317	664,549	591,144		591,144	591,144	591,144	591,144
Real Property Reappraisal	4000405	14,250,000	14,250,000		14,250,000	14,250,000	14,250,000	14,250,000
Total Funding		14,914,549	14,841,144		14,841,144	14,841,144	14,841,144	14,841,144
Excess Appropriation/(Funding)		0	0		908,856	908,856	908,856	908,856
Grand Total		14,914,549	14,841,144		15,750,000	15,750,000	15,750,000	15,750,000

Analysis of Budget Request

Appropriation: 215 - County Assessors Continuing Education

Funding Sources: TCA - County Assessors Continuing Education Fund

The Assessment Coordination Division's County Assessors Continuing Education Program is funded by $600 assessments collected annually from counties, as authorized by Ark. Code Ann. § 19-26-232. These funds are designated solely for operating the continuing education program for county assessors and covering all related travel and training costs, including meals, lodging, registration fees, and mileage, to ensure assessors receive ongoing professional training without financial burden.

Continuing level of appropriation is FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $60,000 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 215 - County Assessors Continuing Education
Funding Sources: TCA - County Assessors Continuing Education Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Operating Expenses	5020002	27,552	44,100	44,100	44,100	44,100	44,100	44,100
Conference & Travel Expenses	5050009	0	7,500	7,500	7,500	7,500	7,500	7,500
Professional Fees	5060010	0	8,400	8,400	8,400	8,400	8,400	8,400
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		27,552	60,000	60,000	60,000	60,000	60,000	60,000
Funding Sources								
Fund Balance	4000005	419,645	435,322		418,972	418,972	402,622	402,622
County Assessors Cont Educ	4000170	43,229	43,650		43,650	43,650	43,650	43,650
Total Funding		462,874	478,972		462,622	462,622	446,272	446,272
Excess Appropriation/(Funding)		(435,322)	(418,972)		(402,622)	(402,622)	(386,272)	(386,272)
Grand Total		27,552	60,000		60,000	60,000	60,000	60,000

Analysis of Budget Request

Appropriation: 258 - Assessment Coordination-State Operations

Funding Sources: HUA - Miscellaneous Agencies Fund

The DFA - Assessment Coordination - State Operations appropriation is utilized for personal services and operating expenses of the division. Funding is provided by general revenue and transfers from the Ad Valorem Tax Fund as authorized by Ark. Code Ann. § 19-26-204.

With the exception of Regular Salaries and Personal Services Matching, continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $4,252,131 in FY28 and $4,252,377 in FY29 and general revenue funding in the amount of $591,144 in each year of the biennium.

The Agency Request includes the following change in each year of the biennium:

- Increase in Operating Expenses appropriation in the amount of $50,000 to support implementation of a data portal project.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 258 - Assessment Coordination-State Operations

Funding Sources: HUA - Miscellaneous Agencies Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	1,264,912	1,976,081	1,756,625	1,976,881	1,976,881	1,977,081	1,977,081
#Positions		**23**	**33**	**33**	**33**	**33**	**33**	**33**
Extra Help	5010001	0	2,500	2,500	2,500	2,500	2,500	2,500
#Extra Help		**0**	**3**	**3**	**3**	**3**	**3**	**3**
Personal Services Matching	5010003	550,477	715,457	665,048	715,641	715,641	715,687	715,687
Operating Expenses	5020002	905,773	972,240	972,240	1,022,240	1,022,240	1,022,240	1,022,240
Conference & Travel Expenses	5050009	13,720	49,869	49,869	49,869	49,869	49,869	49,869
Professional Fees	5060010	0	10,000	10,000	10,000	10,000	10,000	10,000
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Assessor's School	5900046	202,951	325,000	325,000	325,000	325,000	325,000	325,000
Assessment Educ Incentive	5900047	119,077	150,000	150,000	150,000	150,000	150,000	150,000
Total		3,056,910	4,201,147	3,931,282	4,252,131	4,252,131	4,252,377	4,252,377
Funding Sources								
Fund Balance	4000005	2,687,453	2,800,839		1,799,692	1,799,692	647,561	647,561
General Revenue	4000010	664,550	591,144		591,144	591,144	591,144	591,144
Ad Valorem Tax	4000060	3,167,071	3,200,000		3,100,000	3,100,000	3,100,000	3,100,000
Intra-agency Fund Transfer	4000317	(664,549)	(591,144)		(591,144)	(591,144)	(591,144)	(591,144)
Other	4000370	3,224	0		0	0	0	0
Total Funding		5,857,749	6,000,839		4,899,692	4,899,692	3,747,561	3,747,561
Excess Appropriation/(Funding)		(2,800,839)	(1,799,692)		(647,561)	(647,561)	504,816	504,816
Grand Total		3,056,910	4,201,147		4,252,131	4,252,131	4,252,377	4,252,377

FY27 Budget amount in Regular Salaries and Personal Services Matching exceeds the authorized amount due to salary and matching rate adjustments during the 2025-2027 Biennium.

Analysis of Budget Request

Appropriation: 99Z - Cash Operations

Funding Sources: NCA - Assessment Coordination - Cash in Treasury

The Assessment Coordination Division's Cash in Treasury appropriation is funded by proceeds from the sales of property assessment and appraisal publications to parties in the private sector. Tuition is also collected from private citizens who enroll in assessment and appraisal courses conducted by the division. These resources are utilized to purchase educational materials, defray and pay for evaluations of agency methods and procedures to determine their compliance with guidelines of the International Association of Assessing Officers.

Expenditure of appropriation is contingent upon available funding.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $55,000 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 99Z - Cash Operations

Funding Sources: NCA - Assessment Coordination - Cash in Treasury

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Operating Expenses	5020002	25,000	33,000	33,000	33,000	33,000	33,000	33,000
Conference & Travel Expenses	5050009	0	10,000	10,000	10,000	10,000	10,000	10,000
Professional Fees	5060010	0	12,000	12,000	12,000	12,000	12,000	12,000
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		25,000	55,000	55,000	55,000	55,000	55,000	55,000
Funding Sources								
Fund Balance	4000005	194,252	195,284		158,284	158,284	129,784	129,784
Cash Fund	4000045	26,032	18,000		26,500	26,500	26,500	26,500
Total Funding		220,284	213,284		184,784	184,784	156,284	156,284
Excess Appropriation/(Funding)		(195,284)	(158,284)		(129,784)	(129,784)	(101,284)	(101,284)
Grand Total		25,000	55,000		55,000	55,000	55,000	55,000

Expenditure of appropriation is contingent upon available funding.

DFA - BUDGET AND MANAGEMENT SERVICES

Employment Summary

	Male	Female	Total	%
White Employees	50	40	90	69 %
Black Employees	9	20	29	22 %
Other Racial Minorities	10	2	12	9 %
Total Minorities			41	31 %
Total Employees			131	100 %

Publications

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
Annual Budget Instruction Packet	None	N	N	0	Assist State Agencies in the preparation of annual operations budgets. Electronic copy available on DFA Website.	0	0.00
Annual Comprehensive Financial Report (ACFR)	A.C.A. 19-4-508/Act 88 of 23	N	N	0	To provide the detailed information of the State's financial status and to ensure proper handling of the taxpayers' money. Electronic version found on agency website.	0	0.00
Biennial Budget Instruction Packet	A.C.A. 19-4-304	N	N	0	Provide information and assistance to state agencies in the preparation of biennial budget requests. Electronic copy available on DFA Website.	0	0.00

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
Biennial Budget Manuals	A.C.A. 19-4-305	Y	N	1,495	Compile agency requests and Governor's recommendations for Legislative Council/Joint Budget Committee. Electronic copy available on DFA Website.	0	0.00
Facts about the Arkansas State Budget	None	N	N	0	Informational brochure for the public. Electronic copy available on DFA Website.	0	0.00

Department Appropriation Summary

Appropriation		Historical Data FY26 Actual Expenditures	Pos	FY27 Budgeted Expenditures	Pos	FY27 Authorized Appropriation	Pos	Agency Request and Executive Recommendation FY28 Agency	Pos	FY28 Executive	Pos	FY29 Agency	Pos	FY29 Executive	Pos
1DF	Victims of Crime Justice Assistance - Federal	14,941,064	11	15,641,835	11	31,698,670	11	0	0	0	0	0	0	0	0
251	Dept of Justice Non-Victim Assistance Grant:	1,000,000	0	883,500	0	1,000,000	0	1,000,000	0	1,000,000	0	1,000,000	0	1,000,000	0
252	Dept of Justice Non-Victim Assistance Grant:	1,247,587	5	4,818,291	6	4,828,105	6	0	0	0	0	0	0	0	0
272	DFA Management Services - Operations	17,533,373	137	19,907,131	159	19,800,789	163	24,322,112	218	24,322,112	218	24,334,132	218	24,334,132	218
279	Information Technology	68,355,140	0	43,300,000	0	46,450,000	0	50,274,963	0	50,274,963	0	50,274,963	0	50,274,963	0
34Z	Victims of Crime Justice Assistance - State	0	0	317,350	0	359,196	0	359,196	0	359,196	0	359,196	0	359,196	0
574	Statewide Payroll Paying	0	0	50,000	0	50,000	0	50,000	0	50,000	0	50,000	0	50,000	0
907	DFA Management Services - Misc Cash	4,960	0	340,000	0	340,000	0	340,000	0	340,000	0	340,000	0	340,000	0
AJ2	Child Abuse and Neglect Programs	2,330,314	0	2,331,791	0	5,251,521	0	5,251,521	0	5,251,521	0	5,251,521	0	5,251,521	0
AJ3	Children's Advocacy Centers of Arkansas	250,000	0	58,000	0	500,000	0	500,000	0	500,000	0	500,000	0	500,000	0
DN5	Rural Health Transformation Program	0	0	208,779,396	2	500,000,000	2	500,000,000	2	500,000,000	2	500,000,000	2	500,000,000	2
EA3	Federal Grant Assistance	0	0	0	0	0	0	32,133,085	17	32,133,085	17	32,133,677	17	32,133,677	17
U35	Developmental Disabilities Council - State	35,015	1	34,474	0	37,525	0	37,748	0	37,748	0	37,757	0	37,757	0
U36	Developmental Disabilities Council - Federal	440,407	5	604,985	5	1,966,896	5	1,977,508	5	1,977,508	5	1,977,635	5	1,977,635	5
V49	Domestic Violence Shelter Grants	0	0	100,000	0	100,000	0	125,000	0	125,000	0	125,000	0	125,000	0
X43	Project Safe Neighborhoods PSN	635,828	0	376,921	0	407,259	0	0	0	0	0	0	0	0	0
X44	Comprehensive Opioid Abuse Program	0	0	0	0	7,860,355	0	0	0	0	0	0	0	0	0
NOT REQUESTED FOR THE BIENNIUM															
AI2	ARPA-FVPSA	73,529	0	0	0	0	0	0	0	0	0	0	0	0	0
AP1	ARPA-FVPSA-SexAssaultRapeCrisis	154,684	0	0	0	0	0	0	0	0	0	0	0	0	0
BV8	VOCA SFR ARPA	3,047,775	0	0	0	0	0	0	0	0	0	0	0	0	0
BY5	DOE Grid Resilience Grant	872,538	0	0	0	0	0	0	0	0	0	0	0	0	0
CS3	County Inmates Reimbursements	3,988,400	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		114,910,614	159	297,543,674	183	620,650,316	187	616,371,133	242	616,371,133	242	616,383,881	242	616,383,881	242

Funding Sources			%		%		%		%		%		%
Fund Balance	4000005	4,698,356	3.9	4,394,899	1.5	681,632	0.1	681,632	0.1	295,085	0.0	295,085	0.0
General Revenue	4000010	3,315,329	2.8	3,567,115	1.2	3,568,537	0.6	3,568,537	0.6	3,568,537	0.6	3,568,537	0.6
Federal Revenue	4000020	21,121,779	17.7	229,160,561	76.3	533,533,085	87.1	533,533,085	87.1	533,533,677	87.2	533,533,677	87.2
Special Revenue	4000030	43,271	0.0	40,740	0.0	45,000	0.0	45,000	0.0	45,000	0.0	45,000	0.0
State Central Services	4000035	85,888,513	72.0	63,207,131	21.0	74,597,075	12.2	74,597,075	12.2	74,609,095	12.2	74,609,095	12.2
Cash Fund	4000045	4,027,087	3.4	36,900	0.0	39,000	0.0	39,000	0.0	39,000	0.0	39,000	0.0
Agency Payroll Paying Accounts	4000085	0	0.0	50,000	0.0	50,000	0.0	50,000	0.0	50,000	0.0	50,000	0.0

Funding Sources			%		%			%		%		%		%
Other	4000370	177,071	0.1	45,000	0.0		51,000	0.0	51,000	0.0	51,000	0.0	51,000	0.0
Refunds	4000415	34,107	0.0	0	0.0		0	0.0	0	0.0	0	0.0	0	0.0
Total Funds		119,305,513	100.0	300,502,346	100.0		612,565,329	100.0	612,565,329	100.0	612,191,394	100.0	612,191,394	100.0
Excess Appropriation/(Funding)		(4,394,899)		(2,958,672)			3,805,804		3,805,804		4,192,487		4,192,487	
Grand Total		114,910,614		297,543,674			616,371,133		616,371,133		616,383,881		616,383,881	

FY27 Budget amount in FC 272 - Management Services - Operations exceeds the authorized amount due to salary and matching rate adjustments during the 2025-2027 Biennium.

Variance in Fund Balance is due to unfunded appropriation.

Analysis of Budget Request

Appropriation: 1DF - Victims of Crime Justice Assistance - Federal

Funding Sources: FVD - Victims of Crime Justice Assistance

This federally funded appropriation for the Victims of Crime Justice Assistance Program includes salary, operating expenses and the administration of federal funds received through the Victims of Crime Act (VOCA), STOP Violence Against Women and Family Violence Prevention and the Family Violence Prevention and Services Act (FVPSA). The program provides statewide violence prevention activities.

With the exception of Regular Salaries and Personal Services Matching, continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to discontinue appropriation for each year of the biennium.

The Agency Request includes the following changes for each year of the biennium:

- Transfer of ($31,768,956) in appropriation in FY28 and ($31,769,548) in FY29 to Appropriation EA3 – Federal Grant Assistance.
  - Eleven (11) positions
  - Regular Salaries - ($579,002) in FY28 and ($579,403) in FY29
  - Extra Help - ($6,272) in each year
  - Personal Services Matching - ($225,534) in FY28 and ($225,725) in FY29
  - Overtime - ($2,500) in each year
  - Operating Expenses - ($150,000) in each year
  - Conference & Travel Expenses - ($13,000) in each year
  - Professional Fees - ($74,219) in each year
  - Grants and Aid – ($30,440,304)
  - Refunds/Reimbursements – ($78,125) in each year
  - GRANTS MGMT SYSTEM – ($200,000) in each year

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 1DF - Victims of Crime Justice Assistance - Federal

Funding Sources: FVD - Victims of Crime Justice Assistance

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	464,021	580,129	521,862	0	0	0	0
#Positions		**11**	**11**	**11**	**0**	**0**	**0**	**0**
Extra Help	5010001	0	0	6,272	0	0	0	0
#Extra Help		**0**	**0**	**0**	**0**	**0**	**0**	**0**
Personal Services Matching	5010003	193,257	224,996	212,388	0	0	0	0
Overtime	5010006	0	2,500	2,500	0	0	0	0
Operating Expenses	5020002	79,733	108,196	150,000	0	0	0	0
Conference & Travel Expenses	5050009	150	13,000	13,000	0	0	0	0
Professional Fees	5060010	0	74,219	74,219	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Grants and Aid	5100004	14,203,903	14,360,670	30,440,304	0	0	0	0
Refunds/Reimbursements	5110014	0	78,125	78,125	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
GRANTS MGMT SYSTEM	5900046	0	200,000	200,000	0	0	0	0
Total		14,941,064	15,641,835	31,698,670	0	0	0	0
Funding Sources								
Fund Balance	4000005	12,008	10,670		0	0	0	0
Federal Revenue	4000020	14,900,756	15,631,165		0	0	0	0
Other	4000370	4,863	0		0	0	0	0
Refunds	4000415	34,107	0		0	0	0	0
Total Funding		14,951,734	15,641,835		0	0	0	0
Excess Appropriation/(Funding)		(10,670)	0		0	0	0	0
Grand Total		14,941,064	15,641,835		0	0	0	0

FY27 Budget amount in Regular Salaries and Personal Services Matching exceeds the authorized amount due to salary and matching rate adjustments during the 2025-2027 Biennium.

APPROPRIATION NOT REQUESTED FOR THE 2027-2029 BIENNIUM.

Analysis of Budget Request

Appropriation: 251 - Dept of Justice Non-Victim Assistance Grants - State

Funding Sources: HUA - Miscellaneous Agencies Fund

This general revenue funded appropriation provides city and county governments and state agencies with matching funds to implement programs authorized under the Federal Drug Law Enforcement Program. This appropriation provides matching funds to the sub-grantees of the Federal Law Enforcement Block Grant, Violent Offender, and Substance Abuse Treatment Programs.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $1,000,000 and general revenue funding in the amount of $883,500 for each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 251 - Dept of Justice Non-Victim Assistance Grants - State
Funding Sources: HUA - Miscellaneous Agencies Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid	5100004	1,000,000	883,500	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total		1,000,000	883,500	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Funding Sources								
General Revenue	4000010	950,000	883,500		883,500	883,500	883,500	883,500
Other	4000370	50,000	0		0	0	0	0
Total Funding		1,000,000	883,500		883,500	883,500	883,500	883,500
Excess Appropriation/(Funding)		0	0		116,500	116,500	116,500	116,500
Grand Total		1,000,000	883,500		1,000,000	1,000,000	1,000,000	1,000,000

Analysis of Budget Request

Appropriation: 252 - Dept of Justice Non-Victim Assistance Grants - Federal

Funding Sources: FIG - DFA IGS Federal Funds

Department of Finance and Administration - Intergovernmental Services is responsible for the management of this federal grant program which supports improvements in the State's criminal justice system. This grant program provides funds to cities and counties, prosecuting attorneys, state courts, and state agencies. Grant programs operated through Intergovernmental Services include the Edward Byrne Memorial Drug Law Enforcement Program (DLEP) for narcotics enforcement and violent crime control.

This grant program has varying eligibility requirements, and a twenty-five percent match requirement. Grant funds are made available for application after the State receives notification of a state level grant award. All federal grant funds are made available through the U. S. Department of Justice.

With the exception of Regular Salaries and Personal Services Matching, continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to discontinue appropriation for each year of the biennium.

The Agency Request includes the following changes for each year of the biennium:

- Transfer of ($4,956,870) in appropriation to Appropriation EA3 – Federal Grant Assistance.
  - Six (6) positions
  - Regular Salaries - ($271,217) in each year
  - Personal Services Matching - ($109,024) in each year
  - Operating Expenses - ($168,129) in each year
  - Conference & Travel Expenses - ($3,500) in each year
  - Professional Fees - ($205,000) in each year
  - Grants and Aid – ($4,000,000)
  - Refunds/Reimbursements – ($200,000) in each year

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 252 - Dept of Justice Non-Victim Assistance Grants - Federal
Funding Sources: FIG - DFA IGS Federal Funds

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	186,744	271,217	169,991	0	0	0	0
#Positions		**5**	**6**	**6**	**0**	**0**	**0**	**0**
Personal Services Matching	5010003	90,579	109,024	81,485	0	0	0	0
Operating Expenses	5020002	26,268	29,550	168,129	0	0	0	0
Conference & Travel Expenses	5050009	0	3,500	3,500	0	0	0	0
Professional Fees	5060010	0	205,000	205,000	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Grants and Aid	5100004	943,996	4,000,000	4,000,000	0	0	0	0
Refunds/Reimbursements	5110014	0	200,000	200,000	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		1,247,587	4,818,291	4,828,105	0	0	0	0
Funding Sources								
Fund Balance	4000005	3,482,633	3,305,703		0	0	0	0
Federal Revenue	4000020	998,965	3,500,000		0	0	0	0
Other	4000370	71,692	0		0	0	0	0
Total Funding		4,553,290	6,805,703		0	0	0	0
Excess Appropriation/(Funding)		(3,305,703)	(1,987,412)		0	0	0	0
Grand Total		1,247,587	4,818,291		0	0	0	0

FY27 Budget amount in Regular Salaries and Personal Services Matching exceeds the authorized amount due to salary and matching rate adjustments during the 2025-2027 Biennium.

APPROPRIATION NOT REQUESTED FOR THE 2027-2029 BIENNIUM.

Analysis of Budget Request

Appropriation: 272 - DFA Management Services - Operations

Funding Sources: HSC - State Central Services

This State Central Services funded appropriation provides for operations of the Management Services Division of the Department of Finance and Administration. The Management Services Division provides state agencies with assistance in accounting, budgeting, and administering statutorily required controls. The Division includes the Office of the Secretary, Economic Analysis and Tax Research, Office of Administrative Services, Office of Accounting, Office of Budget, Office of Information Systems, and Office of Intergovernmental Services.

With the exception of Regular Salaries, Personal Services Matching and Capital Outlay, continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $24,322,112 in FY28 and $24,334,132 in FY29.

The Agency Request includes the following changes each year of the biennium:

- Transfer of fifty-nine (59) net total positions and associated Regular Salaries and Personal Services Matching to align the agency with ARForward initiatives through a comprehensive agency reorganization.
  - Twenty-five (25) positions from Business Area 9906 / Appropriation Z42 - DFA-Shared Services Division
  - One (1) position to Business Area 9906 / Appropriation Z42 - DFA-Shared Services Division
  - Thirty-five (35) positions from Business Area 0630 / Appropriation 281 - DFA-Revenue Division - Operations
- Transfer of seven (7) extra help positions from Business Area 0630 / Appropriation 281 - DFA-Revenue Division - Operations and associated Extra Help and Personal Services Matching to align the agency with ARForward initiatives through a comprehensive agency reorganization.
- Discontinuation of four (4) positions and associated Regular Salaries and Personal Services Matching through the elimination of vacant, unbudgeted positions process.
- Restoration of $100,000 in Capital Outlay each year of the biennium for expenditures related to necessary asset acquisitions.

The Executive Recommendation provides for the Agency Request, and the reclassification of eighteen (18) positions.

Appropriation Summary

Appropriation: 272 - DFA Management Services - Operations
Funding Sources: HSC - State Central Services

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	11,858,058	13,562,485	13,303,284	16,577,295	16,577,295	16,586,995	16,586,995
#Positions		**137**	**159**	**163**	**218**	**218**	**218**	**218**
Extra Help	5010001	91,758	110,000	130,000	151,875	151,875	151,875	151,875
#Extra Help		**4**	**13**	**13**	**20**	**20**	**20**	**20**
Personal Services Matching	5010003	4,259,812	4,509,646	4,476,505	5,701,942	5,701,942	5,704,262	5,704,262
Overtime	5010006	0	0	5,000	5,000	5,000	5,000	5,000
Operating Expenses	5020002	1,052,355	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Conference & Travel Expenses	5050009	14,531	25,000	75,000	75,000	75,000	75,000	75,000
Professional Fees	5060010	210,998	125,000	211,000	211,000	211,000	211,000	211,000
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	45,861	75,000	100,000	100,000	100,000	100,000	100,000
Total		17,533,373	19,907,131	19,800,789	24,322,112	24,322,112	24,334,132	24,334,132
Funding Sources								
State Central Services	4000035	17,533,373	19,907,131		24,322,112	24,322,112	24,334,132	24,334,132
Total Funding		17,533,373	19,907,131		24,322,112	24,322,112	24,334,132	24,334,132
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		17,533,373	19,907,131		24,322,112	24,322,112	24,334,132	24,334,132

FY27 Budget amount in Regular Salaries and Personal Services Matching exceeds the authorized amount due to salary and matching rate adjustments during the 2025-2027 Biennium.

Analysis of Budget Request

Appropriation: 279 - Information Technology

Funding Sources: HSC - State Central Services

The Department of Finance and Administration (DFA) – Office of Information Services (OIS) manages the Department's information technology assets to improve efficiency and effectiveness. Funded from State Central Services, this appropriation supports data processing along with the development, implementation, enhancement, and operation of automated systems within the Department. The AASIS Billings line covers the bills and related expenses for the AASIS / S/4 HANA Service Center.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $50,274,963 for each year of the biennium.

The Agency Request includes the following changes for each year of the biennium:

- Increase of $6,000,000 in Information Technology Services appropriation reflects the shift of Mobile License/ID expenses from the Commercial Driver License Fund (Business Area 0630 / Fund Center 1JN) to this appropriation to ensure proper budget alignment and improved accuracy in reporting.
- Transfer of ($2,175,037) of AASIS Billings appropriation to the Department of Shared Administrative Services - Statewide Shared Services (Business Area 9914 / Appropriation Z22) to cover expenses shifting to the agency for the state's cloud-based HR system, SAP SuccessFactors.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 279 - Information Technology
Funding Sources: HSC - State Central Services

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Information Technology Services	5900044	26,775,918	28,500,000	31,000,000	37,000,000	37,000,000	37,000,000	37,000,000
AASIS Billings	5900046	41,579,222	14,800,000	15,300,000	13,124,963	13,124,963	13,124,963	13,124,963
IT Apprenticeship Program	5900047	0	0	150,000	150,000	150,000	150,000	150,000
Total		68,355,140	43,300,000	46,450,000	50,274,963	50,274,963	50,274,963	50,274,963
Funding Sources								
State Central Services	4000035	68,355,140	43,300,000		50,274,963	50,274,963	50,274,963	50,274,963
Total Funding		68,355,140	43,300,000		50,274,963	50,274,963	50,274,963	50,274,963
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		68,355,140	43,300,000		50,274,963	50,274,963	50,274,963	50,274,963

Analysis of Budget Request

Appropriation: 34Z - Victims of Crime Justice Assistance - State

Funding Sources: HUA - Miscellaneous Agencies Fund

This general revenue funded appropriation provides the state match for the Victims of Crime Justice Assistance Program, which receives federal funding through the Victims of Crime Act (VOCA), STOP Violence Against Women, the Family Violence Prevention program, and the Family Violence Prevention and Services Act (FVPSA). The program supports statewide violence prevention activities.

This appropriation provides the required state match for the corresponding federal appropriation (1DF), also administered by DFA Management Services, which is being requested to transfer to a new Federal Grant Assistance appropriation (EA3) this biennium.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $359,196 and general revenue funding in the amount of $317,350 for each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 34Z - Victims of Crime Justice Assistance - State
Funding Sources: HUA - Miscellaneous Agencies Fund

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid 5100004	0	317,350	359,196	359,196	359,196	359,196	359,196
Total	0	317,350	359,196	359,196	359,196	359,196	359,196
Funding Sources							
General Revenue 4000010	0	317,350		317,350	317,350	317,350	317,350
Total Funding	0	317,350		317,350	317,350	317,350	317,350
Excess Appropriation/(Funding)	0	0		41,846	41,846	41,846	41,846
Grand Total	0	317,350		359,196	359,196	359,196	359,196

Analysis of Budget Request

Appropriation: 574 - Statewide Payroll Paying

Funding Sources: PAY - Statewide Payroll Paying Fund

This appropriation provides the authority to disburse personal services for various state agencies following the consolidation to a single federal identification number for all Arkansas state agencies. Actual expenditures are recorded at the individual agency level.

Funding for this appropriation is provided by revolving funds transfers from agencies to process payroll.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $50,000 for each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 574 - Statewide Payroll Paying
Funding Sources: PAY - Statewide Payroll Paying Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Statewide Payroll Paying	5900046	0	50,000	50,000	50,000	50,000	50,000	50,000
Total		0	50,000	50,000	50,000	50,000	50,000	50,000
Funding Sources								
Agency Payroll Paying Accounts	4000085	0	50,000		50,000	50,000	50,000	50,000
Total Funding		0	50,000		50,000	50,000	50,000	50,000
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		0	50,000		50,000	50,000	50,000	50,000

Appropriation utilizes revolving funding transfers from agencies to process payroll.

Analysis of Budget Request

Appropriation: 907 - DFA Management Services - Misc Cash

Funding Sources: NFA - Cash in Treasury

This appropriation is utilized to provide spending authority for various activities. Funding for this appropriation is provided by cash funds from registration fees collected from participants attending training sessions, seminars, payment of vendor fees, and other miscellaneous reimbursements and revenues.

Expenditure of appropriation is contingent upon available funding.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $340,000 for each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 907 - DFA Management Services - Misc Cash
Funding Sources: NFA - Cash in Treasury

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Operating Expenses	5020002	4,960	35,000	35,000	35,000	35,000	35,000	35,000
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0
Professional Fees	5060010	0	5,000	5,000	5,000	5,000	5,000	5,000
Data Processing	5090012	0	0	0	0	0	0	0
Refunds/Reimbursements	5110014	0	300,000	300,000	300,000	300,000	300,000	300,000
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		4,960	340,000	340,000	340,000	340,000	340,000	340,000
Funding Sources								
Fund Balance	4000005	807,809	841,536		538,436	538,436	237,436	237,436
Cash Fund	4000045	38,687	36,900		39,000	39,000	39,000	39,000
Total Funding		846,496	878,436		577,436	577,436	276,436	276,436
Excess Appropriation/(Funding)		(841,536)	(538,436)		(237,436)	(237,436)	63,564	63,564
Grand Total		4,960	340,000		340,000	340,000	340,000	340,000

Expenditure of appropriation is contingent upon available funding.

Analysis of Budget Request

Appropriation: AJ2 - Child Abuse and Neglect Programs

Funding Sources: HUA - Miscellaneous Agencies Fund

This appropriation is utilized for Child Abuse and Neglect expenses, including but not limited to grants to State Agencies, Child Advocacy Centers, Child Safety Centers, and other eligible entitles.

Funding is provided by general revenues.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount $5,251,521 and general revenue funding of $2,331,791 for each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: AJ2 - Child Abuse and Neglect Programs
Funding Sources: HUA - Miscellaneous Agencies Fund

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Child Abuse and Neglect Progran 5900046	2,330,314	2,331,791	5,251,521	5,251,521	5,251,521	5,251,521	5,251,521
Total	2,330,314	2,331,791	5,251,521	5,251,521	5,251,521	5,251,521	5,251,521
Funding Sources							
General Revenue 4000010	2,330,314	2,331,791		2,331,791	2,331,791	2,331,791	2,331,791
Total Funding	2,330,314	2,331,791		2,331,791	2,331,791	2,331,791	2,331,791
Excess Appropriation/(Funding)	0	0		2,919,730	2,919,730	2,919,730	2,919,730
Grand Total	2,330,314	2,331,791		5,251,521	5,251,521	5,251,521	5,251,521

Analysis of Budget Request

Appropriation: AJ3 - Children's Advocacy Centers of Arkansas

Funding Sources: MCA - AR Children's Advocacy Center Fund

This appropriation is used by the Arkansas Child Abuse/Rape/Domestic Violence Commission for grants to Children's Advocacy Centers as provided in Ark. Code Ann. § 9-5-106. Funding is provided by a miscellaneous fund known as the Arkansas Children's Advocacy Center Fund, which includes fines from offenses involving violence or endangerment of children, certain serious moving traffic violations committed while a minor is present, as well as grants, donations, and other funds authorized by law.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $500,000 for each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: AJ3 - Children's Advocacy Centers of Arkansas
Funding Sources: MCA - AR Children's Advocacy Center Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid	5100004	250,000	58,000	500,000	500,000	500,000	500,000	500,000
Total		250,000	58,000	500,000	500,000	500,000	500,000	500,000
Funding Sources								
Fund Balance	4000005	218,187	18,547		5,547	5,547	0	0
Other	4000370	50,360	45,000		51,000	51,000	51,000	51,000
Total Funding		268,547	63,547		56,547	56,547	51,000	51,000
Excess Appropriation/(Funding)		(18,547)	(5,547)		443,453	443,453	449,000	449,000
Grand Total		250,000	58,000		500,000	500,000	500,000	500,000

Analysis of Budget Request

Appropriation: DN5 - Rural Health Transformation Program

Funding Sources: FRH - Rural Health Transformation Program

This federally funded appropriation for the Rural Health Transformation Program covers salaries, operating expenses, and grants for administering federal funds received through the One Big Beautiful Bill Act (H.R. 1). The program supports rural communities by improving access to essential services and strengthening healthcare infrastructure through partnerships focused on prevention and better access to care.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $500,000,000 for each year of the biennium.

The Agency Request includes the following changes for each year of the biennium:

- Reallocation of $8,778,000 from Grants and Aid to Operating Expenses to support the cost of contracted technical services.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: DN5 - Rural Health Transformation Program
Funding Sources: FRH - Rural Health Transformation Program

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	0	226,265	237,488	237,488	237,488	237,488	237,488
#Positions		**0**	**2**	**2**	**2**	**2**	**2**	**2**
Personal Services Matching	5010003	0	69,894	70,391	70,391	70,391	70,391	70,391
Operating Expenses	5020002	0	5,000	5,000	8,783,000	8,783,000	8,783,000	8,783,000
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0
Professional Fees	5060010	0	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Grants and Aid	5100004	0	208,478,237	499,687,121	490,909,121	490,909,121	490,909,121	490,909,121
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		0	208,779,396	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000
Funding Sources								
Federal Revenue	4000020	0	208,779,396		500,000,000	500,000,000	500,000,000	500,000,000
Total Funding		0	208,779,396		500,000,000	500,000,000	500,000,000	500,000,000
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		0	208,779,396		500,000,000	500,000,000	500,000,000	500,000,000

Analysis of Budget Request

Appropriation: EA3 - Federal Grant Assistance

Funding Sources: FVD - Federal Grant Assistance

Department of Finance and Administration – Intergovernmental Services manages federal grant programs that support safe neighborhoods, reduce violent crime, and strengthen the State's criminal justice system. These programs provide funding to cities, counties, prosecutors, courts, and state agencies for activities such as narcotics enforcement, violent crime reduction, and efforts addressing criminal gangs and illegal firearms. Some grants include specific eligibility and match requirements, and the section also administers the Victims of Crime Justice Assistance Program, which supports statewide violence prevention activities.

All grant funds become available for application after the State receives notification of a federal award. Funding for these programs is provided through the U.S. Department of Justice, including federal allocations under VOCA, STOP Violence Against Women, and the Family Violence Prevention and Services Act.

The Agency is requesting appropriation in the amount of $32,133,085 in FY28 and $32,133,677 in FY29.

The Agency Request includes the following changes for each year of the biennium:

- Transfer of $37,133,085 in appropriation in FY28 and $37,133,677 from Appropriation 1DF – Victims of Crime Justice Assistance-Federal; Appropriation 252 – DOJ Non-Victim Assistance Grants; Appropriation X43 – Project Safe Neighborhoods
  - Seventeen (17) positions
  - Regular Salaries - $877,686 in FY28 and $878,087 in FY29
  - Extra Help - $6,272 in each year
  - Personal Services Matching - $348,534 in FY28 and $348,725 in FY29
  - Overtime - $2,500 in each year
  - Operating Expenses - $323,075 in each year
  - Conference & Travel Expenses - $27,820 in each year
  - Professional Fees - $279,219 in each year
  - Grants and Aid – $29,789,854 in each year
  - Refunds/Reimbursements – $278,125 in each year
  - GRANTS MGMT SYSTEM - $200,000 in each year
- Reduction of ($5,000,000) in Grants and Aid due to lower federal award levels.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: EA3 - Federal Grant Assistance
Funding Sources: FVD - Federal Grant Assistance

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	0	0	0	877,686	877,686	878,087	878,087
#Positions		**0**	**0**	**0**	**17**	**17**	**17**	**17**
Extra Help	5010001	0	0	0	6,272	6,272	6,272	6,272
#Extra Help		**0**	**0**	**0**	**0**	**0**	**0**	**0**
Personal Services Matching	5010003	0	0	0	348,534	348,534	348,725	348,725
Overtime	5010006	0	0	0	2,500	2,500	2,500	2,500
Operating Expenses	5020002	0	0	0	323,075	323,075	323,075	323,075
Conference & Travel Expenses	5050009	0	0	0	27,820	27,820	27,820	27,820
Professional Fees	5060010	0	0	0	279,219	279,219	279,219	279,219
Data Processing	5090012	0	0	0	0	0	0	0
Grants and Aid	5100004	0	0	0	29,789,854	29,789,854	29,789,854	29,789,854
Refunds/Reimbursements	5110014	0	0	0	278,125	278,125	278,125	278,125
Capital Outlay	5120011	0	0	0	0	0	0	0
GRANTS MGMT SYSTEM	5900046	0	0	0	200,000	200,000	200,000	200,000
Total		0	0	0	32,133,085	32,133,085	32,133,677	32,133,677
Funding Sources								
Federal Revenue	4000020	0	0		32,133,085	32,133,085	32,133,677	32,133,677
Total Funding		0	0		32,133,085	32,133,085	32,133,677	32,133,677
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		0	0		32,133,085	32,133,085	32,133,677	32,133,677

Analysis of Budget Request

Appropriation: U35 - Developmental Disabilities Council - State

Funding Sources: HUA - Miscellaneous Agencies Fund

The purpose of the program is to provide advocacy, capacity building, and systemic change activities that support the development and improvement of a consumer and family centered system of community services for individuals with developmental disabilities. The Developmental Disabilities Council State appropriation is funded from general revenue and is used to match a federal grant, from the U.S. Department of Health and Human Services - Administration for Children and Families.

The Agency is requesting appropriation in the amount of $37,748 in FY28 and $37,757 in FY29 and general revenue funding in the amount of $35,896 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: U35 - Developmental Disabilities Council - State
Funding Sources: HUA - Miscellaneous Agencies Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	28,405	25,798	28,407	28,407	28,407	28,407	28,407
#Positions		**1**	**0**	**0**	**0**	**0**	**0**	**0**
Personal Services Matching	5010003	6,610	8,676	9,118	9,341	9,341	9,350	9,350
Total		35,015	34,474	37,525	37,748	37,748	37,757	37,757
Funding Sources								
General Revenue	4000010	35,015	34,474		35,896	35,896	35,896	35,896
Total Funding		35,015	34,474		35,896	35,896	35,896	35,896
Excess Appropriation/(Funding)		0	0		1,852	1,852	1,861	1,861
Grand Total		35,015	34,474		37,748	37,748	37,757	37,757

Analysis of Budget Request

Appropriation: U36 - Developmental Disabilities Council - Federal

Funding Sources: FKM - Federal Funds

The purpose of the program is to provide advocacy, capacity building, and systemic change activities that support the development and improvement of a consumer and family centered system of community services for individuals with developmental disabilities. The Developmental Disabilities Council federal appropriation is funded by a federal grant, from the U.S. Department of Health and Human Services - Administration for Children and Families, that is matched with general revenue funds.

With the exception of Regular Salaries and Personal Services Matching, continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $1,977,508 in FY28 and $1,977,635 in FY29.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: U36 - Developmental Disabilities Council - Federal
Funding Sources: FKM - Federal Funds

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	205,084	290,417	282,710	290,242	290,242	290,335	290,335
#Positions		**5**	**5**	**5**	**5**	**5**	**5**	**5**
Personal Services Matching	5010003	86,926	106,469	103,389	106,469	106,469	106,503	106,503
Operating Expenses	5020002	74,700	75,985	259,025	259,025	259,025	259,025	259,025
Conference & Travel Expenses	5050009	10,534	5,000	10,843	10,843	10,843	10,843	10,843
Professional Fees	5060010	0	20,000	120,000	120,000	120,000	120,000	120,000
Data Processing	5090012	0	0	0	0	0	0	0
Grants and Aid	5100004	63,163	107,114	1,190,929	1,190,929	1,190,929	1,190,929	1,190,929
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		440,407	604,985	1,966,896	1,977,508	1,977,508	1,977,635	1,977,635
Funding Sources								
Fund Balance	4000005	7,532	4,985		0	0	0	0
Federal Revenue	4000020	437,704	600,000		1,400,000	1,400,000	1,400,000	1,400,000
Other	4000370	156	0		0	0	0	0
Total Funding		445,392	604,985		1,400,000	1,400,000	1,400,000	1,400,000
Excess Appropriation/(Funding)		(4,985)	0		577,508	577,508	577,635	577,635
Grand Total		440,407	604,985		1,977,508	1,977,508	1,977,635	1,977,635

FY27 Budget amount in Regular Salaries and Personal Services Matching exceeds the authorized amount due to salary and matching rate adjustments during the 2025-2027 Biennium.

Analysis of Budget Request

Appropriation: V49 - Domestic Violence Shelter Grants

Funding Sources: SDV - Domestic Violence Shelter Fund

Arkansas Code Ann. § 19-43-310 establishes the Domestic Violence Shelter Fund, a special revenue fund used to provide statewide grants to a designated domestic violence entity under the Arkansas Domestic Violence Shelter Act. The fund consists of court assessed costs collected from individuals convicted of domestic abuse or subject to a permanent order of protection, along with monies from private grants, donations, and any other revenues authorized by law.

Section 1 of the Arkansas Domestic Violence Shelter Act amends Ark. Code Ann. § 9-6-105 which authorizes and directs the Department of Finance and Administration (DFA) to develop and promulgate rules which sets the criteria for the grant applications and award process.

DFA has delegated the authority to administer the grant program to DFA - Office of Intergovernmental Services (IGS). IGS shall review all grant applications, determine which applicants shall receive awards under this program, and retain oversight of all grant expenditures.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $125,000 for each year of the biennium.

The Agency Request includes the following change for each year of the biennium:

- Increase of $25,000 in Grants and Aid appropriation to utilize available funding for additional grants to Domestic Violence Shelters.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: V49 - Domestic Violence Shelter Grants
Funding Sources: SDV - Domestic Violence Shelter Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid	5100004	0	100,000	100,000	125,000	125,000	125,000	125,000
Total		0	100,000	100,000	125,000	125,000	125,000	125,000
Funding Sources								
Fund Balance	4000005	153,638	196,909		137,649	137,649	57,649	57,649
Special Revenue	4000030	43,271	40,740		45,000	45,000	45,000	45,000
Total Funding		196,909	237,649		182,649	182,649	102,649	102,649
Excess Appropriation/(Funding)		(196,909)	(137,649)		(57,649)	(57,649)	22,351	22,351
Grand Total		0	100,000		125,000	125,000	125,000	125,000

Analysis of Budget Request

Appropriation: X43 - Project Safe Neighborhoods PSN

Funding Sources: FIG - DFA IGS Federal Funds

Department of Finance and Administration - Intergovernmental Services is responsible for the management of a federal grant program that supports creating and fostering safe neighborhoods through a sustained reduction in violent crimes, including, but not limited to, addressing criminal gangs and felonious possession and use of firearms.

Grant funds are made available for application after the State receives notification of a state level grant award. These federal grant funds are made available through the U. S. Department of Justice.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to discontinue appropriation for each year of the biennium.

The Agency Request includes the following changes for each year of the biennium:

- Transfer of ($407,259) in appropriation each year to Appropriation EA3 – Federal Grant Assistance.
  - Regular Salaries - ($27,467)
  - Personal Services Matching - ($13,976)
  - Operating Expenses - ($4,946)
  - Conference & Travel Expenses - ($11,320)
  - Grants and Aid – ($349,550)

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: X43 - Project Safe Neighborhoods PSN
Funding Sources: FIG - DFA IGS Federal Funds

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	5,986	7,899	27,467	0	0	0	0
#Positions		**0**	**0**	**0**	**0**	**0**	**0**	**0**
Personal Services Matching	5010003	2,442	3,206	13,976	0	0	0	0
Operating Expenses	5020002	113	4,946	4,946	0	0	0	0
Conference & Travel Expenses	5050009	0	11,320	11,320	0	0	0	0
Professional Fees	5060010	0	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Grants and Aid	5100004	349,124	349,550	349,550	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Project Safe Neighborhoods PSN	5900046	278,163	0	0	0	0	0	0
Total		635,828	376,921	407,259	0	0	0	0
Funding Sources								
Fund Balance	4000005	834	834		0	0	0	0
Federal Revenue	4000020	635,828	650,000		0	0	0	0
Total Funding		636,662	650,834		0	0	0	0
Excess Appropriation/(Funding)		(834)	(273,913)		0	0	0	0
Grand Total		635,828	376,921		0	0	0	0

APPROPRIATION NOT REQUESTED FOR THE 2027-2029 BIENNIUM.

Analysis of Budget Request

Appropriation: X44 - Comprehensive Opioid Abuse Program

Funding Sources: FIG - DFA IGS Federal Funds

Department of Finance and Administration - Intergovernmental Services is responsible for the management of this federal grant program which provides financial and technical assistance to the state, units of local government, and Indian tribal governments to plan, develop, and implement comprehensive efforts to identify, respond, treat and support those impacted by the opioid epidemic.

Grant funds are made available for application after the State receives notification of a state level grant award. These federal grant funds are made available through the U. S. Department of Justice.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to discontinue appropriation for each year of the biennium due to federal funding ending.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: X44 - Comprehensive Opioid Abuse Program
Funding Sources: FIG - DFA IGS Federal Funds

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	0	0	158,475	0	0	0	0
#Positions		**0**	**0**	**0**	**0**	**0**	**0**	**0**
Personal Services Matching	5010003	0	0	112,291	0	0	0	0
Operating Expenses	5020002	0	0	295,597	0	0	0	0
Conference & Travel Expenses	5050009	0	0	74,902	0	0	0	0
Professional Fees	5060010	0	0	263,290	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Grants and Aid	5100004	0	0	6,955,800	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		0	0	7,860,355	0	0	0	0
Funding Sources								
Fund Balance	4000005	15,715	15,715		0	0	0	0
Total Funding		15,715	15,715		0	0	0	0
Excess Appropriation/(Funding)		(15,715)	(15,715)		0	0	0	0
Grand Total		0	0		0	0	0	0

APPROPRIATION NOT REQUESTED FOR THE 2027-2029 BIENNIUM.

Appropriation Summary

Appropriation: AI2 - ARPA-FVPSA
Funding Sources: FRP - ARPA

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid 5100004	73,529	0	0	0	0	0	0
Total	73,529	0	0	0	0	0	0
Funding Sources							
Federal Revenue 4000020	73,529	0		0	0	0	0
Total Funding	73,529	0		0	0	0	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	73,529	0		0	0	0	0

APPROPRIATION NOT REQUESTED FOR THE 2027-2029 BIENNIUM. This appropriation is funded by the American Rescue Plan Act of 2021. As per Section 41 of Act 168 of 2026, all state agencies, institutions, and constitutional offices receiving funding from the American Rescue Plan Act of 2021 shall request a transfer of appropriation and expend using the American Rescue Plan Act of 2021 Appropriation Sections as authorized in Act 168.

Appropriation Summary

Appropriation: AP1 - ARPA-FVPSA-SexAssaultRapeCrisis

Funding Sources: FRP - ARPA

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid	5100004	154,684	0	0	0	0	0	0
Total		154,684	0	0	0	0	0	0
Funding Sources								
Federal Revenue	4000020	154,684	0		0	0	0	0
Total Funding		154,684	0		0	0	0	0
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		154,684	0		0	0	0	0

APPROPRIATION NOT REQUESTED FOR THE 2027-2029 BIENNIUM. This appropriation is funded by the American Rescue Plan Act of 2021. As per Section 41 of Act 168 of 2026, all state agencies, institutions, and constitutional offices receiving funding from the American Rescue Plan Act of 2021 shall request a transfer of appropriation and expend using the American Rescue Plan Act of 2021 Appropriation Sections as authorized in Act 168.

Appropriation Summary

Appropriation: BV8 - VOCA SFR ARPA
Funding Sources: FRP - ARPA

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid	5100004	3,047,775	0	0	0	0	0	0
Total		3,047,775	0	0	0	0	0	0
Funding Sources								
Federal Revenue	4000020	3,047,775	0		0	0	0	0
Total Funding		3,047,775	0		0	0	0	0
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		3,047,775	0		0	0	0	0

APPROPRIATION NOT REQUESTED FOR THE 2027-2029 BIENNIUM. This appropriation is funded by the American Rescue Plan Act of 2021. As per Section 41 of Act 168 of 2026, all state agencies, institutions, and constitutional offices receiving funding from the American Rescue Plan Act of 2021 shall request a transfer of appropriation and expend using the American Rescue Plan Act of 2021 Appropriation Sections as authorized in Act 168.

Appropriation Summary

Appropriation: BY5 - DOE Grid Resilience Grant
Funding Sources: FII - IIJA

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid 5100004	872,538	0	0	0	0	0	0
Total	872,538	0	0	0	0	0	0
Funding Sources							
Federal Revenue 4000020	872,538	0		0	0	0	0
Total Funding	872,538	0		0	0	0	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	872,538	0		0	0	0	0

APPROPRIATION NOT REQUESTED FOR THE 2027-2027 BIENNIUM. This appropriation is funded by the Infrastructure Investment and Jobs Act of 2021. As per Section 40 of Act 168 of 2026, all state agencies, institutions, and constitutional offices receiving funding from the Infrastructure Investment and Jobs Act of 2021 shall request a transfer of appropriation and expend using the Infrastructure Investment and Jobs Act of 2021 Appropriation Sections as authorized in Act 168.

Appropriation Summary

Appropriation: CS3 - County Inmates Reimbursements
Funding Sources: NDP - Cash in Treasury

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Refunds/Reimbursements 5110014	3,988,400	0	0	0	0	0	0
Total	3,988,400	0	0	0	0	0	0
Funding Sources							
Cash Fund 4000045	3,988,400	0		0	0	0	0
Total Funding	3,988,400	0		0	0	0	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	3,988,400	0		0	0	0	0

APPROPRIATION NOT REQUESTED FOR THE 2027-2029 BIENNIUM.

DEPT OF FINANCE AND ADMINISTRATION - CHILD SUPPORT ENFORCEMENT DIV

Employment Summary

	Male	Female	Total	%
White Employees	37	310	347	56 %
Black Employees	14	236	250	40 %
Other Racial Minorities	2	19	21	4 %
Total Minorities			271	44 %
Total Employees			618	100 %

Publications

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
Paternity Acknowledgement Form	20-18-408(2)(3)	N	N	20,000	Federal and State law require Hospital based Paternity Acknowledgement Program and issuance of a form and information.	0	0.00
Request for Child Support Services	9-14-210(d)(2)	N	N	10,000	Public information and convenience	0	0.00
Understanding the Acknowledgement of Paternity Brochure	20-18-408(2)(3)	N	N	20,000	Federal and State law require Hospital based Paternity Acknowledgement Program and issuance of a form and information.	0	0.00

Analysis of Budget Request

Appropriation: 120 - Child Support Enforcement - Operations

Funding Sources: MCE - Child Support Enforcement Fund

The Office of Child Support Enforcement (OCSE) is a federal/state effort to collect child support from non-custodial parents. OCSE establishes and enforces orders to collect child support. The Agency determines on a case-by-case basis which of the following services will be utilized:

- Locating the non-custodial parent
- Establishing paternity
- Establishing, modifying, and terminating support/medical obligations
- Collecting and disbursing support obligations
- Enforcing delinquent child support obligations

Funding for this appropriation consists of a combination of federal funds, general revenue, fees, federal incentive payments, and state share of Temporary Assistance for Needy Families (TANF) collections.

With the exception of Regular Salaries, Personal Services Matching and Capital Outlay, continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $83,808,329 in FY28 and $83,847,276 in FY29 and general revenue funding in the amount of $12,358,585 for both years of the biennium.

The Agency Request includes the following change in each year of the biennium:

- Decrease of ($50,000) in Professional Fees to more closely align with historical expenditures.
- Restoration of $100,000 in Capital Outlay is needed to support computer equipment replacement and security system upgrades.

The Executive Recommendation provides for the Agency Request, and the reclassification of two (2) positions.

Appropriation Summary

Appropriation: 120 - Child Support Enforcement - Operations

Funding Sources: MCE - Child Support Enforcement Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	33,007,357	39,627,835	34,922,533	39,653,570	39,653,570	39,685,116	39,685,116
#Positions		**706**	**775**	**775**	**775**	**775**	**775**	**775**
Extra Help	5010001	0	100,000	100,000	100,000	100,000	100,000	100,000
#Extra Help		**0**	**15**	**15**	**15**	**15**	**15**	**15**
Personal Services Matching	5010003	13,756,128	15,339,504	14,167,631	15,345,622	15,345,622	15,353,023	15,353,023
Operating Expenses	5020002	11,612,940	14,535,654	14,535,654	14,535,654	14,535,654	14,535,654	14,535,654
Conference & Travel Expenses	5050009	12,220	25,000	25,000	25,000	25,000	25,000	25,000
Professional Fees	5060010	47,786	182,109	250,000	200,000	200,000	200,000	200,000
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	100,000	100,000	100,000	100,000	100,000	100,000
Data Processing and Equipment	5900046	10,512,637	10,636,003	13,848,483	13,848,483	13,848,483	13,848,483	13,848,483
Total		68,949,068	80,546,105	77,949,301	83,808,329	83,808,329	83,847,276	83,847,276
Funding Sources								
Fund Balance	4000005	5,121,239	4,887,520		0	0	0	0
General Revenue	4000010	13,288,801	12,358,585		12,358,585	12,358,585	12,358,585	12,358,585
Federal Revenue	4000020	45,971,249	55,300,000		55,500,000	55,500,000	55,500,000	55,500,000
Other	4000370	9,455,299	8,000,000		8,000,000	8,000,000	8,000,000	8,000,000
Total Funding		73,836,588	80,546,105		75,858,585	75,858,585	75,858,585	75,858,585
Excess Appropriation/(Funding)		(4,887,520)	0		7,949,744	7,949,744	7,988,691	7,988,691
Grand Total		68,949,068	80,546,105		83,808,329	83,808,329	83,847,276	83,847,276

FY27 Budget amount in Regular Salaries and Personal Services Matching exceeds the authorized amount due to salary and matching rate adjustments during the 2025-2027 Biennium.

DEPARTMENT OF FINANCE AND ADMINISTRATION - DISBURSING OFFICER

Publications

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
None	None	N	N	0	None	0	0.00

Department Appropriation Summary

Appropriation		Historical Data						Agency Request and Executive Recommendation							
		FY26		FY27		FY27		FY28				FY29			
		Actual Expenditures	Pos	Budgeted Expenditures	Pos	Authorized Appropriation	Pos	Agency	Pos	Executive	Pos	Agency	Pos	Executive	Pos
019	Council of State Government	182,764	0	184,000	0	192,000	0	192,000	0	192,000	0	192,000	0	192,000	0
020	National Conference of State Legislatures	195,486	0	197,000	0	205,000	0	216,500	0	216,500	0	216,500	0	216,500	0
022	National Association of State Budget Officer	23,200	0	24,000	0	24,500	0	24,500	0	24,500	0	24,500	0	24,500	0
024	National Governors Association	89,162	0	90,000	0	93,000	0	104,000	0	104,000	0	104,000	0	104,000	0
025	Personal Services Overtime	0	0	10,000,000	0	10,000,000	0	10,000,000	0	10,000,000	0	10,000,000	0	10,000,000	0
028	Interstate Planning Grants	90,000	0	83,700	0	90,000	0	90,000	0	90,000	0	90,000	0	90,000	0
030	State and Local Legal Center	0	0	0	0	6,900	0	0	0	0	0	0	0	0	0
033	Southern States Energy Board	31,027	0	32,000	0	32,000	0	32,000	0	32,000	0	32,000	0	32,000	0
045	Fireman & Police Officers Pension & Relief F	78,929,210	0	79,440,128	0	80,000,000	0	80,000,000	0	80,000,000	0	80,000,000	0	80,000,000	0
060	AGA/Vocational Program Certification Expe	10,000	0	9,300	0	10,000	0	10,000	0	10,000	0	10,000	0	10,000	0
066	Miscellaneous Federal Grants	0	0	2,000,000,000	0	2,000,000,000	0	2,000,000,000	0	2,000,000,000	0	2,000,000,000	0	2,000,000,000	0
067	Disaster Assistance Grants	7,741,674	0	16,250,000	0	16,250,000	0	16,250,000	0	16,250,000	0	16,250,000	0	16,250,000	0
070	Unemployment Compensation Claims	1,547,530	0	4,000,000	0	4,000,000	0	4,000,000	0	4,000,000	0	4,000,000	0	4,000,000	0
071	Marketing and Redistribution	515,246	0	1,300,000	0	2,500,000	0	2,750,000	0	2,750,000	0	2,750,000	0	2,750,000	0
078	Interstate Mining Compact	16,864	0	18,184	0	18,890	0	18,890	0	18,890	0	18,890	0	18,890	0
079	National Conference of Insurance Legislator	20,000	0	20,000	0	20,000	0	20,000	0	20,000	0	20,000	0	20,000	0
080	National Conference on Uniform State Laws	51,266	0	60,000	0	60,000	0	60,000	0	60,000	0	60,000	0	60,000	0
081	ACH - Hospital Payments	658,283	0	612,203	0	700,000	0	700,000	0	700,000	0	700,000	0	700,000	0
092	Low Level Radioactive Waste Compact	5,000	0	5,000	0	5,000	0	5,000	0	5,000	0	5,000	0	5,000	0
110	Museum of Discovery Grant	25,000	0	23,250	0	25,000	0	25,000	0	25,000	0	25,000	0	25,000	0
131	Child Abuse/Rape/Domestic Violence Contr	60,368	0	60,377	0	363,767	0	363,767	0	363,767	0	363,767	0	363,767	0
133	Child Welfare Restructuring (UAMS)	255,628	0	259,810	0	274,400	0	274,400	0	274,400	0	274,400	0	274,400	0
139	Information Network of Arkansas	216,881	0	0	0	0	0	0	0	0	0	0	0	0	0
159	Administration of Justice Fund	2,503,472	0	21,000,000	0	21,000,030	0	21,000,030	0	21,000,030	0	21,000,030	0	21,000,030	0
1FB	Arkansas Sheriff's Association	269,518	0	282,500	0	450,000	0	450,000	0	450,000	0	450,000	0	450,000	0
1GD	Drug Enforcement and Education	0	0	236,487	0	2,000,000	0	1,000,000	0	1,000,000	0	1,000,000	0	1,000,000	0
1MK	Baby Sharon Act Grants	90,288	0	102,178	0	2,000,000	0	250,000	0	250,000	0	250,000	0	250,000	0
1NM	Southern Regional Education Board	235,696	0	231,000	0	231,000	0	245,400	0	245,400	0	245,400	0	245,400	0
1QZ	Organ Donation Education Grants	21,618	0	19,400	0	25,000	0	25,000	0	25,000	0	25,000	0	25,000	0
1RC	National Center for State Courts	162,711	0	161,500	0	161,500	0	168,800	0	168,800	0	168,800	0	168,800	0
1XZ	The Energy Council	38,400	0	38,400	0	38,400	0	38,400	0	38,400	0	38,400	0	38,400	0
1YA	Multi-State Tax Commission	305,096	0	318,300	0	318,300	0	318,300	0	318,300	0	318,300	0	318,300	0

Department Appropriation Summary

Appropriation		Historical Data						Agency Request and Executive Recommendation							
		FY26		FY27		FY27		FY28				FY29			
		Actual Expenditures	Pos	Budgeted Expenditures	Pos	Authorized Appropriation	Pos	Agency	Pos	Executive	Pos	Agency	Pos	Executive	Pos
1YB	Federation of Tax Administrators	23,376	0	24,000	0	24,000	0	30,000	0	30,000	0	30,000	0	30,000	0
1YC	National Association of Attorneys General	36,000	0	90,000	0	90,000	0	90,000	0	90,000	0	90,000	0	90,000	0
1YD	Association of Racing Commissioners	18,700	0	19,000	0	21,000	0	0	0	0	0	0	0	0	0
232	ACH - Intensive Care Nursery	1,159,867	0	1,078,676	0	1,233,600	0	1,233,600	0	1,233,600	0	1,233,600	0	1,233,600	0
247	Miscellaneous Workforce Investment Progr	0	0	100,000,000	0	100,000,000	0	100,000,000	0	100,000,000	0	100,000,000	0	100,000,000	0
285	Personal Services Payplan Adjustment	0	0	88,500,000	0	88,500,000	0	88,500,000	0	88,500,000	0	88,500,000	0	88,500,000	0
2DB	Intrastate Metro Planning Grants	90,000	0	83,700	0	90,000	0	90,000	0	90,000	0	90,000	0	90,000	0
2DC	Public Defender Reimbursement	0	0	31,965	0	34,372	0	34,372	0	34,372	0	34,372	0	34,372	0
2DE	ACH - Reproductive Health Monitoring	564,283	0	524,783	0	600,000	0	600,000	0	600,000	0	600,000	0	600,000	0
2DM	State Employees Blanket Bond Program	0	0	100,000	0	250,000	0	250,000	0	250,000	0	250,000	0	250,000	0
2DN	County Public Employees Blanket Bond Pro	59,780	0	75,000	0	500,000	0	500,000	0	500,000	0	500,000	0	500,000	0
2DP	Municipal Public Employees Blanket Bond F	103,642	0	150,000	0	500,000	0	500,000	0	500,000	0	500,000	0	500,000	0
2DQ	Public School Employees Blanket Bond Pro	47,496	0	75,000	0	250,000	0	250,000	0	250,000	0	250,000	0	250,000	0
2DV	Agricultural Marketing Grants	638,090	0	600,000	0	600,000	0	700,000	0	700,000	0	700,000	0	700,000	0
2DX	Fire Protection Services - Additional Fundir	23,047,237	0	25,000,000	0	25,000,000	0	25,000,000	0	25,000,000	0	25,000,000	0	25,000,000	0
2HM	Planning and Development Grants	360,000	0	334,800	0	360,000	0	360,000	0	360,000	0	360,000	0	360,000	0
2YN	Public Legal Aid	470,488	0	470,488	0	641,574	0	641,574	0	641,574	0	641,574	0	641,574	0
2ZJ	Personal Services Stipends	0	0	550,000	0	550,000	0	550,000	0	550,000	0	550,000	0	550,000	0
33M	ACH - Burn Center	940,282	0	874,463	0	1,000,000	0	1,000,000	0	1,000,000	0	1,000,000	0	1,000,000	0
33N	Delta Regional Authority	229,960	0	235,000	0	235,000	0	241,000	0	241,000	0	241,000	0	241,000	0
340	Workforce 2000	0	0	35,000,000	0	35,000,000	0	35,000,000	0	35,000,000	0	35,000,000	0	35,000,000	0
342	Refund to Expenditures	0	0	1,000,000	0	1,000,000	0	1,000,000	0	1,000,000	0	1,000,000	0	1,000,000	0
36F	Multi-Jurisdictional Drug Crime Task Force	2,629,587	0	1,218,500	0	5,500,000	0	5,000,000	0	5,000,000	0	5,000,000	0	5,000,000	0
4HJ	Prostate Cancer	104,023	0	97,000	0	197,750	0	197,750	0	197,750	0	197,750	0	197,750	0
54Z	Innovation & Project Development	229,034	0	213,003	0	229,034	0	229,034	0	229,034	0	229,034	0	229,034	0
601	Juvenile Detention Facilities	292,201	0	400,000	0	400,000	0	400,000	0	400,000	0	400,000	0	400,000	0
905	Purchase of Vehicles	1,708,855	0	15,000,000	0	15,000,000	0	20,000,000	0	20,000,000	0	20,000,000	0	20,000,000	0
914	DFA Disbursing-Miscellaneous-CashTransfe	0	0	1,762,441	0	2,500,000	0	2,500,000	0	2,500,000	0	2,500,000	0	2,500,000	0
A08	Cash Appropriation - Various Agencies	0	0	350,000,000	0	350,000,000	0	350,000,000	0	350,000,000	0	350,000,000	0	350,000,000	0
A09	Payplan Adjustment - Various Agencies	0	0	10,000,000	0	10,000,000	0	10,000,000	0	10,000,000	0	10,000,000	0	10,000,000	0
AT3	Infrastructure Invest and Job Act	0	0	3,500,000,000	0	3,500,000,000	0	2,500,000,000	0	2,500,000,000	0	2,500,000,000	0	2,500,000,000	0
BF5	MorganNickFound	0	0	0	0	400,000	0	400,000	0	400,000	0	400,000	0	400,000	0

Department Appropriation Summary

Appropriation		Historical Data FY26 Actual Expenditures	Pos	FY27 Budgeted Expenditures	Pos	FY27 Authorized Appropriation	Pos	Agency Request and Executive Recommendation FY28 Agency	Pos	FY28 Executive	Pos	FY29 Agency	Pos	FY29 Executive	Pos
BF8	Pregnancy Help Organization Grants	1,735,585	0	1,817,709	0	3,500,000	0	3,500,000	0	3,500,000	0	3,500,000	0	3,500,000	0
DN6	10:33 Initiative	0	0	5,580,000	0	6,000,000	0	6,000,000	0	6,000,000	0	6,000,000	0	6,000,000	0
DN7	Drug Task Force Oper	0	0	6,510,000	0	7,000,000	0	7,000,000	0	7,000,000	0	7,000,000	0	7,000,000	0
DO5	County Office Match Grants - U of A - Ag	0	0	0	0	2,000,000	0	2,000,000	0	2,000,000	0	2,000,000	0	2,000,000	0
E95	American Rescue Plan Act of 2021	0	0	3,000,000,000	0	3,000,000,000	0	500,000,000	0	500,000,000	0	500,000,000	0	500,000,000	0
F42	Personal Services Extra Help	0	0	3,500,000	0	3,500,000	0	3,500,000	0	3,500,000	0	3,500,000	0	3,500,000	0
V50	Medical Marijuana Appropriation Holding	0	0	5,000,000	0	5,000,000	0	5,000,000	0	5,000,000	0	5,000,000	0	5,000,000	0
X08	Mid-America Museum Grant	25,000	0	23,250	0	25,000	0	25,000	0	25,000	0	25,000	0	25,000	0
X40	Temp Appropriation	0	0	350,000,000	0	350,000,000	0	350,000,000	0	350,000,000	0	350,000,000	0	350,000,000	0
X71	Baby Sharon's Children's Catastrophic	50,000	0	50,000	0	50,000	0	50,000	0	50,000	0	50,000	0	50,000	0
Z67	CARES	0	0	5,000,000	0	5,000,000	0	5,000,000	0	5,000,000	0	5,000,000	0	5,000,000	0
NOT REQUESTED FOR THE BIENNIUM															
AI6	ARPA State Fiscal Recovery Funds	588,166	0	0	0	0	0	0	0	0	0	0	0	0	0
AM8	ARPA AR Coalition Against Sexual Assault	1,572,655	0	0	0	0	0	0	0	0	0	0	0	0	0
AM9	ARPA ARCoalition Agnst Domestic Violenc	690,000	0	0	0	0	0	0	0	0	0	0	0	0	0
AN1	ARPA Ozark Rape Crisis Inc	31,241	0	0	0	0	0	0	0	0	0	0	0	0	0
BI3	ARPA Consulting Services	486,563	0	0	0	0	0	0	0	0	0	0	0	0	0
BJ4	ARPA A&M Rural Hospital	340,000	0	0	0	0	0	0	0	0	0	0	0	0	0
CC8	ARPA CARTI El Dorado	1,427,284	0	0	0	0	0	0	0	0	0	0	0	0	0
CC9	ARPA Mercy Hospital River Valley	3,213,670	0	0	0	0	0	0	0	0	0	0	0	0	0
CE5	Drug Task Force Operations	4,000,000	0	0	0	0	0	0	0	0	0	0	0	0	0
CF4	Safe Haven Baby Box	36,365	0	0	0	0	0	0	0	0	0	0	0	0	0
CG8	Jobs4You Cabot Workforce Training Cen	2,000,000	0	0	0	0	0	0	0	0	0	0	0	0	0
CH9	Mercy Graduate Med Ed Residency Prog	4,800,000	0	0	0	0	0	0	0	0	0	0	0	0	0
CI1	Washington Regional Medical Center	4,518,000	0	0	0	0	0	0	0	0	0	0	0	0	0
CI2	Northwest Arkansas National Airport	20,100,000	0	0	0	0	0	0	0	0	0	0	0	0	0
CT6	FOOD BANKS	1,000,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Z72	COVID-19 CARES Reimbursement	4,639,856	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		178,298,674	0	9,646,047,495	0	9,663,876,017	0	6,166,004,317	0	6,166,004,317	0	6,166,004,317	0	6,166,004,317	0

Funding Sources			%		%			%		%		%		%
Fund Balance	4000005	61,712,032	25.4	65,138,424	0.7		64,394,738	1.0	64,394,738	1.0	93,768,933	1.5	93,768,933	1.5
General Revenue	4000010	6,290,672	2.6	23,330,861	0.2		23,330,861	0.4	23,330,861	0.4	23,330,861	0.4	23,330,861	0.4

Funding Sources			%		%			%		%		%		%
Federal Revenue	4000020	13,055,315	5.4	0	0.0		0	0.0	0	0.0	0	0.0	0	0.0
Special Revenue	4000030	105,442,275	43.3	72,905,200	0.8		104,925,870	1.7	104,925,870	1.7	104,925,870	1.7	104,925,870	1.7
Cash Fund	4000045	31,511,900	12.9	60,000	0.0		60,000	0.0	60,000	0.0	60,000	0.0	60,000	0.0
Trust Fund	4000050	1,814,419	0.7	1,750,000	0.0		1,750,000	0.0	1,750,000	0.0	1,750,000	0.0	1,750,000	0.0
ASP Retirement Fund	4000113	(13,626,414)	(5.6)	0	0.0		0	0.0	0	0.0	0	0.0	0	0.0
Bail Bond Fees	4000115	235,417	0.1	255,000	0.0		230,000	0.0	230,000	0.0	230,000	0.0	230,000	0.0
Budget Stabilization Trust	4000130	7,675,794	3.2	16,250,000	0.2		16,250,000	0.3	16,250,000	0.3	16,250,000	0.3	16,250,000	0.3
Cigarette Tax	4000140	104,103	0.0	104,760	0.0		104,760	0.0	104,760	0.0	104,760	0.0	104,760	0.0
Fire Protection Prem Tax Fund	4000253	23,958,305	9.8	25,220,000	0.3		25,220,000	0.4	25,220,000	0.4	25,220,000	0.4	25,220,000	0.4
Gen Rev Allot Reserve	4000262	3,500,000	1.4	0	0.0		0	0.0	0	0.0	0	0.0	0	0.0
Inter-agency Fund Transfer	4000316	(1,453,845)	(0.6)	0	0.0		0	0.0	0	0.0	0	0.0	0	0.0
Intra-agency Fund Transfer	4000317	0	0.0	0	0.0		0	0.0	0	0.0	0	0.0	0	0.0
M & R Sales	4000340	952,228	0.4	5,000,000	0.1		5,000,000	0.1	5,000,000	0.1	5,000,000	0.1	5,000,000	0.1
Other	4000370	34,339,302	14.1	28,210,000	0.3		30,309,000	0.5	30,309,000	0.5	29,309,000	0.5	29,309,000	0.5
Transfer from DHS-DYS	4000515	400,000	0.2	400,000	0.0		400,000	0.0	400,000	0.0	400,000	0.0	400,000	0.0
Transfer State Admn of Justice	4000570	(27,830,613)	(11.4)	497,988	0.0		497,988	0.0	497,988	0.0	497,988	0.0	497,988	0.0
Transfer to General Revenue	4000635	(14,919,697)	(6.1)	0	0.0		0	0.0	0	0.0	0	0.0	0	0.0
Transfers Accounting Purposes	4000685	0	0.0	9,423,550,000	97.0		5,923,550,000	94.8	5,923,550,000	94.8	5,923,550,000	94.4	5,923,550,000	94.4
Transfers from Agencies	4000690	13,315,044	5.5	12,770,000	0.1		12,770,000	0.2	12,770,000	0.2	12,770,000	0.2	12,770,000	0.2
Transfers to Agencies	4000695	(8,039,139)	(3.3)	0	0.0		0	0.0	0	0.0	0	0.0	0	0.0
Unfunded Appropriation	4000715	0	0.0	0	0.0		2,000,000	0.0	2,000,000	0.0	2,000,000	0.0	2,000,000	0.0
Workforce 2000	4000740	0	0.0	35,000,000	0.4		35,000,000	0.6	35,000,000	0.6	35,000,000	0.6	35,000,000	0.6
Restricted Reserve Fund	4000755	5,000,000	2.1	0	0.0		0	0.0	0	0.0	0	0.0	0	0.0
Total Funds		243,437,098	100.0	9,710,442,233	100.0		6,245,793,217	100.0	6,245,793,217	100.0	6,274,167,412	100.0	6,274,167,412	100.0
Excess Appropriation/(Funding)		(65,138,424)		(64,394,738)			(79,788,900)		(79,788,900)		(108,163,095)		(108,163,095)	
Grand Total		178,298,674		9,646,047,495			6,166,004,317		6,166,004,317		6,166,004,317		6,166,004,317	

Variance in Fund Balance is due to unfunded appropriation.

Analysis of Budget Request

Appropriation: 045 - Fireman & Police Officers Pension & Relief Fund

Funding Sources: SFR - Firemen's and Police Officers' Pension and Relief Fund

This appropriation is utilized for payment of the Fireman and Police Officers' Pension and Relief Taxes, payable from the Fireman and Police Officers' Pension and Relief Fund. Funding is provided by premium taxes paid to the State of Arkansas by alien and foreign insurance upon premiums collected by the insurance companies upon insurance contracts written on motor vehicles. (Ark. Code Ann. § 24-11-301, § 24-11-809).

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $80,000,000 for each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 045 - Fireman & Police Officers Pension & Relief Fund

Funding Sources: SFR - Firemen's and Police Officers' Pension and Relief Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid	5100004	78,929,210	79,440,128	80,000,000	80,000,000	80,000,000	80,000,000	80,000,000
Total		78,929,210	79,440,128	80,000,000	80,000,000	80,000,000	80,000,000	80,000,000
Funding Sources								
Fund Balance	4000005	12,005,596	7,669,828		0	0	23,790,000	23,790,000
Special Revenue	4000030	104,314,293	71,770,300		103,790,000	103,790,000	103,790,000	103,790,000
ASP Retirement Fund	4000113	(13,626,414)	0		0	0	0	0
Fire Protection Prem Tax Fund	4000253	(1,174,740)	0		0	0	0	0
Transfer to General Revenue	4000635	(14,919,697)	0		0	0	0	0
Total Funding		86,599,038	79,440,128		103,790,000	103,790,000	127,580,000	127,580,000
Excess Appropriation/(Funding)		(7,669,828)	0		(23,790,000)	(23,790,000)	(47,580,000)	(47,580,000)
Grand Total		78,929,210	79,440,128		80,000,000	80,000,000	80,000,000	80,000,000

Analysis of Budget Request

Appropriation: 067 - Disaster Assistance Grants

Funding Sources: MMA - Disaster Assistance Fund

This appropriation provides for disaster assistance to individuals, families, and public entities as authorized by the Disaster Relief Act of 1974 and for complying with the Arkansas Emergency Services Act of 1973 (Ark. Code Ann. § 12-75-101). Expenditures and funding is contingent upon Executive Orders issued by the Governor and are utilized for individual assistance, public assistance, hazard assistance, and immediate emergency response according to a State Disaster Plan prepared and maintained by the Arkansas Division of Emergency Management. Funding for this appropriation is payable from Federal funds or the Budget Stabilization Trust Fund.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $16,250,000 for each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 067 - Disaster Assistance Grants
Funding Sources: MMA - Disaster Assistance Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid	5100004	7,741,674	16,250,000	16,250,000	16,250,000	16,250,000	16,250,000	16,250,000
Total		7,741,674	16,250,000	16,250,000	16,250,000	16,250,000	16,250,000	16,250,000
Funding Sources								
Federal Revenue	4000020	65,880	0		0	0	0	0
Budget Stabilization Trust	4000130	7,675,794	16,250,000		16,250,000	16,250,000	16,250,000	16,250,000
Total Funding		7,741,674	16,250,000		16,250,000	16,250,000	16,250,000	16,250,000
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		7,741,674	16,250,000		16,250,000	16,250,000	16,250,000	16,250,000

Analysis of Budget Request

Appropriation: 070 - Unemployment Compensation Claims

Funding Sources: TUC - Unemployment Compensation Trust Fund

This appropriation is utilized for providing reimbursements to the Department of Commerce - Division of Workforce Services for unemployment compensation claims in accordance with the Employment Security Amendments. State agencies are assessed a percentage of payroll totals to provide funding for this appropriation. The assessment is based on claims experience ratings for each Agency.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $4,000,000 for each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 070 - Unemployment Compensation Claims
Funding Sources: TUC - Unemployment Compensation Trust Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Claims	5110015	1,547,530	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Total		1,547,530	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Funding Sources								
Fund Balance	4000005	13,214,190	13,481,079		11,231,079	11,231,079	8,981,079	8,981,079
Trust Fund	4000050	1,814,419	1,750,000		1,750,000	1,750,000	1,750,000	1,750,000
Total Funding		15,028,609	15,231,079		12,981,079	12,981,079	10,731,079	10,731,079
Excess Appropriation/(Funding)		(13,481,079)	(11,231,079)		(8,981,079)	(8,981,079)	(6,731,079)	(6,731,079)
Grand Total		1,547,530	4,000,000		4,000,000	4,000,000	4,000,000	4,000,000

Analysis of Budget Request

Appropriation: 071 - Marketing and Redistribution

Funding Sources: MPH - Property Sales Holding Fund

This appropriation provides for transfers of appropriation for state agencies for expending or disbursing the net proceeds from property sold through the Marketing and Redistribution Program (Ark. Code Ann. § 25-8-106; § 19-27-210).

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $2,750,000 for each year of the biennium.

The Agency Request includes the following change for each year of the biennium:

- Increase of $250,000 in Marketing & Redistribution Program line item due to increased proceeds to state departments, agencies, colleges, and universities.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 071 - Marketing and Redistribution
Funding Sources: MPH - Property Sales Holding Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Marketing & Redistribution Progra	5900025	515,246	1,300,000	2,500,000	2,750,000	2,750,000	2,750,000	2,750,000
Total		515,246	1,300,000	2,500,000	2,750,000	2,750,000	2,750,000	2,750,000
Funding Sources								
Fund Balance	4000005	440,956	88,227		1,458,227	1,458,227	1,378,227	1,378,227
Transfers from Agencies	4000690	2,357,135	2,670,000		2,670,000	2,670,000	2,670,000	2,670,000
Transfers to Agencies	4000695	(2,194,618)	0		0	0	0	0
Total Funding		603,473	2,758,227		4,128,227	4,128,227	4,048,227	4,048,227
Excess Appropriation/(Funding)		(88,227)	(1,458,227)		(1,378,227)	(1,378,227)	(1,298,227)	(1,298,227)
Grand Total		515,246	1,300,000		2,750,000	2,750,000	2,750,000	2,750,000

Analysis of Budget Request

Appropriation: 131 - Child Abuse/Rape/Domestic Violence Contract (UAMS)

Funding Sources: HUA - Miscellaneous Agencies Fund

This appropriation provides for personal services reimbursements and expenses of the Child Abuse/Rape/Domestic Violence (CA/R/DV) section of the University of Arkansas - Medical Sciences. The Commission helps coordinate efforts to review and process complaints of child abuse and neglect. This appropriation is funded by general revenue and up to $300,000 of the remaining appropriation may be funded by the Department of Human Services through a funds transfer authorized in Special Language - Transfer of Funds for the Program - CA/R/DV.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $363,767 and general revenue funding in the amount of $60,377 for each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 131 - Child Abuse/Rape/Domestic Violence Contract (UAMS)

Funding Sources: HUA - Miscellaneous Agencies Fund

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Refunds/Reimbursements 5110014	60,368	60,377	363,767	363,767	363,767	363,767	363,767
Total	60,368	60,377	363,767	363,767	363,767	363,767	363,767
Funding Sources							
General Revenue 4000010	60,368	60,377		60,377	60,377	60,377	60,377
Total Funding	60,368	60,377		60,377	60,377	60,377	60,377
Excess Appropriation/(Funding)	0	0		303,390	303,390	303,390	303,390
Grand Total	60,368	60,377		363,767	363,767	363,767	363,767

Analysis of Budget Request

Appropriation: 133 - Child Welfare Restructuring (UAMS)

Funding Sources: HUA - Miscellaneous Agencies Fund

The Child Welfare Restructuring appropriation provides for payment of contractual services by the Child Abuse/Rape/Domestic Violence section of the University of Arkansas - Medical Sciences to assist multi-disciplinary task coordinators throughout the state to review and process child abuse complaints.

Funding is provided by general revenues.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $274,400 and general revenue funding in the amount of $259,810 for each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 133 - Child Welfare Restructuring (UAMS)

Funding Sources: HUA - Miscellaneous Agencies Fund

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Contractual Services 5900043	255,628	259,810	274,400	274,400	274,400	274,400	274,400
Total	255,628	259,810	274,400	274,400	274,400	274,400	274,400
Funding Sources							
General Revenue 4000010	255,628	259,810		259,810	259,810	259,810	259,810
Total Funding	255,628	259,810		259,810	259,810	259,810	259,810
Excess Appropriation/(Funding)	0	0		14,590	14,590	14,590	14,590
Grand Total	255,628	259,810		274,400	274,400	274,400	274,400

Analysis of Budget Request

Appropriation: 139 - Information Network of Arkansas

Funding Sources: MNA - Information Network of Arkansas Fund

Arkansas, which is funded by user fees. The purpose of the Information Network of Arkansas is to provide public access to state government information and interaction with government agencies through a user-friendly electronic medium (Ark. Code Ann. § 25-27-104 et seq.; § 19-27-253).

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to discontinue appropriation for each year of the biennium due to this program transferring to Department of Shared Administrative Services - Office of State Technology, pursuant to Act 716 of 2025.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 139 - Information Network of Arkansas

Funding Sources: MNA - Information Network of Arkansas Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Maintenance & Operations	5900046	216,881	0	0	0	0	0	0
Total		216,881	0	0	0	0	0	0
Funding Sources								
Fund Balance	4000005	1,453,375	0		0	0	0	0
Inter-agency Fund Transfer	4000316	(1,457,286)	0		0	0	0	0
Other	4000370	220,792	0		0	0	0	0
Total Funding		216,881	0		0	0	0	0
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		216,881	0		0	0	0	0

Inter-Agency Fund Transfer - Funds transferred to DSAS - Office of State Technology.

APPROPRIATION NOT REQUESTED FOR THE 2027-2029 BIENNIUM.

Analysis of Budget Request

Appropriation: 159 - Administration of Justice Fund

Funding Sources: TAJ - State Administration of Justice Fund

The Administration of Justice Fund Section (AOJF) was established in 1995 to administer the Uniform Filing Fees and Court Cost Program. The AOJF is responsible for collecting, depositing, and distributing court fees collected at the county and municipal levels.

The Uniform Filing Fees and Court Cost Program was established by Act 1256 of 1995 (Ark. Code Ann. § 16-10-306 et seq.) to remedy inequities in judicial services provided to citizens of Arkansas. This Act established the AOJF, charged it to provide forms for the remittance of court fees, and prescribed the duties of the AOJF to collect, and when appropriate, refer for civil prosecution any counties or municipalities having violated the remittance and reporting requirements of the Act.

This appropriation provides for distribution of uniform court costs and filing fees collected as well as appropriation to process any refunds necessary back to the local jurisdiction.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $21,000,030 for each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 159 - Administration of Justice Fund

Funding Sources: TAJ - State Administration of Justice Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid	5100004	2,501,984	20,000,000	20,000,030	20,000,030	20,000,030	20,000,030	20,000,030
Refunds/Reimbursements	5110014	1,488	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total		2,503,472	21,000,000	21,000,030	21,000,030	21,000,030	21,000,030	21,000,030
Funding Sources								
Fund Balance	4000005	2,499,841	4,585,353		15,790,007	15,790,007	28,994,631	28,994,631
General Revenue	4000010	0	5,204,654		5,204,654	5,204,654	5,204,654	5,204,654
Other	4000370	32,917,585	27,000,000		29,000,000	29,000,000	28,000,000	28,000,000
Transfer State Admn of Justice	4000570	(28,328,601)	0		0	0	0	0
Total Funding		7,088,825	36,790,007		49,994,661	49,994,661	62,199,285	62,199,285
Excess Appropriation/(Funding)		(4,585,353)	(15,790,007)		(28,994,631)	(28,994,631)	(41,199,255)	(41,199,255)
Grand Total		2,503,472	21,000,000		21,000,030	21,000,030	21,000,030	21,000,030

Analysis of Budget Request

Appropriation: 1FB - Arkansas Sheriff's Association

Funding Sources: MCD - Arkansas Counties Alcohol & Drug Abuse & Crime Prevention Fund

The Arkansas Sheriff's Association is funded by a transfer from the Administration of Justice Fund and revenues generated from Ark. Code. Ann. § 17-19-301(f)(1) which includes an additional fee of six dollars ($6.00) per bail for each bond issued by a professional bail bonds company or through its individual licensees, sheriffs, keepers of the jail, or any person authorized to take bail under Ark. Code. Ann. § 16-84-102. These funds are transferred to the Arkansas Counties Alcohol and Drug Abuse and Crime Prevention Fund for the purpose of developing crime prevention and alcohol and drug abuse programs.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $450,000 for each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 1FB - Arkansas Sheriff's Association

Funding Sources: MCD - Arkansas Counties Alcohol & Drug Abuse & Crime Prevention Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid	5100004	269,518	282,500	450,000	450,000	450,000	450,000	450,000
Total		269,518	282,500	450,000	450,000	450,000	450,000	450,000
Funding Sources								
Fund Balance	4000005	5,452	2,292		2,292	2,292	0	0
Bail Bond Fees	4000115	235,417	255,000		230,000	230,000	230,000	230,000
Inter-agency Fund Transfer	4000316	3,441	0		0	0	0	0
Transfer State Admn of Justice	4000570	27,500	27,500		27,500	27,500	27,500	27,500
Total Funding		271,810	284,792		259,792	259,792	257,500	257,500
Excess Appropriation/(Funding)		(2,292)	(2,292)		190,208	190,208	192,500	192,500
Grand Total		269,518	282,500		450,000	450,000	450,000	450,000

Inter-Agency Fund transfer from the Bail Bondsman Board Fund.

The transfer of State Administration of Justice reflects an allocation of 55% in FY27 and a projected allocation of 55% in the 2027-2029 Biennium.

Analysis of Budget Request

Appropriation: 1GD - Drug Enforcement and Education

Funding Sources: TAF - Special State Assests Forfeiture Fund

The Arkansas Drug Director establishes through rules and regulations a procedure for proper investment, use, and disposition of moneys deposited in the Special State Assets Forfeiture Fund in accordance with the intent and purposes of sub chapters (a)1-6 of Ark. Code Ann. § 5-64-505. Funds are distributed by the Arkansas Alcohol and Drug Abuse Coordinating Council and shall be distributed for drug interdiction, eradication, education, rehabilitation, the State Crime Laboratory, and drug courts. Moneys from the fund may not supplant other local, state, or federal funds and shall not be subject to the provisions of the Revenue Stabilization Law, Ark. Code, or the Special Revenue Fund Account.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $1,000,000 for each year of the biennium.

The Agency Request includes the following change each year of the biennium:

- Decrease of ($1,000,000) in Drug Enforcement and Education line item to reflect changes in statewide asset-forfeiture allocations.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 1GD - Drug Enforcement and Education

Funding Sources: TAF - Special State Assests Forfeiture Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Drug Enforcement, Education	5900046	0	236,487	2,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total		0	236,487	2,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Funding Sources								
Fund Balance	4000005	54,695	137,286		154,799	154,799	0	0
Other	4000370	253,608	254,000		254,000	254,000	254,000	254,000
Transfers to Agencies	4000695	(171,017)	0		0	0	0	0
Total Funding		137,286	391,286		408,799	408,799	254,000	254,000
Excess Appropriation/(Funding)		(137,286)	(154,799)		591,201	591,201	746,000	746,000
Grand Total		0	236,487		1,000,000	1,000,000	1,000,000	1,000,000

Analysis of Budget Request

Appropriation: 1MK - Baby Sharon Act Grants

Funding Sources: TCH - Baby Sharon's Children's Catastrophic Illness Grant Program Trust Fund

Act 279 of 2003 created an Income Tax Return check-off for the Baby Sharon's Children's Catastrophic Illness Grant Program Trust Fund and established the Arkansas Children's Catastrophic Illness Grant Program.

The Arkansas Children's Hospital promulgates rules and regulations necessary for implementing the grant program. The Secretary of the Department of Finance and Administration promulgates all rules and all income tax forms, returns, and schedules necessary to carry out revenue-producing provisions. These funds are used exclusively by the Arkansas Children's Hospital to assist with the medical expenses incurred by the families of children with catastrophic illnesses or injuries by awarding grants to the families who are liable for medical expenses.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $250,000 for each year of the biennium.

The Agency Request includes the following change each year of the biennium:

- Decrease of ($1,750,000) in Grants and Aid line item to better align appropriation with available funding.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 1MK - Baby Sharon Act Grants

Funding Sources: TCH - Baby Sharon's Children's Catastrophic Illness Grant Program Trust Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid	5100004	90,288	102,178	2,000,000	250,000	250,000	250,000	250,000
Total		90,288	102,178	2,000,000	250,000	250,000	250,000	250,000
Funding Sources								
Fund Balance	4000005	73,158	46,178		0	0	0	0
Other	4000370	63,308	56,000		55,000	55,000	55,000	55,000
Total Funding		136,466	102,178		55,000	55,000	55,000	55,000
Excess Appropriation/(Funding)		(46,178)	0		195,000	195,000	195,000	195,000
Grand Total		90,288	102,178		250,000	250,000	250,000	250,000

Analysis of Budget Request

Appropriation: 1QZ - Organ Donation Education Grants

Funding Sources: TOD - Organ Donation Trust Fund

Act 1362 of 2003 established the Organ Donation Trust Fund to provide for organ donor education, the issuance of special license plates to promote organ donation awareness, and to provide for voluntary contributions (Ark. Code Ann. § 20-17-502; § 19-26-306).

The Secretary of the Department of Finance and Administration shall grant funds available and appropriated from the Organ Donor Awareness Education Trust Fund to the Arkansas Regional Organ Recovery Agency, or its successor agency, to be used for educational or informational materials and other related costs associated with informing or educating the public about organ donations and organ donation awareness.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $25,000 for each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 1QZ - Organ Donation Education Grants
Funding Sources: TOD - Organ Donation Trust Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid	5100004	21,618	19,400	25,000	25,000	25,000	25,000	25,000
Total		21,618	19,400	25,000	25,000	25,000	25,000	25,000
Funding Sources								
Fund Balance	4000005	1,623	1,603		1,603	1,603	0	0
Special Revenue	4000030	21,598	19,400		20,370	20,370	20,370	20,370
Total Funding		23,221	21,003		21,973	21,973	20,370	20,370
Excess Appropriation/(Funding)		(1,603)	(1,603)		3,027	3,027	4,630	4,630
Grand Total		21,618	19,400		25,000	25,000	25,000	25,000

Analysis of Budget Request

Appropriation: 2DV - Agricultural Marketing Grants

Funding Sources: MGA - Agricultural Marketing Grants Fund

The Agricultural Marketing Grants program provides grants to wineries as provided by Ark. Code. Ann. § 3-5-901. Funding is provided by the Arkansas Agricultural Marketing Grants Fund and consists of 50% of fees that are deposited into the Arkansas Wine Grants Fund (Ark. Code. Ann. § 19-43-311). Fees deposited into the Arkansas Wine Grants Fund consist of fees collected from grocery store wine permits. Any unused or undesignated fees are transferred to the Tourism Development Trust Fund at the end of the fiscal year.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $700,000 for each year of the biennium.

The Agency Request includes the following change each year of the biennium:

- Increase of $100,000 in Grants and Aid line item due to a growth in wine permit issuances.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 2DV - Agricultural Marketing Grants
Funding Sources: MGA - Agricultural Marketing Grants Fund

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid 5100004	638,090	600,000	600,000	700,000	700,000	700,000	700,000
Total	638,090	600,000	600,000	700,000	700,000	700,000	700,000
Funding Sources							
Other 4000370	638,090	600,000		700,000	700,000	700,000	700,000
Total Funding	638,090	600,000		700,000	700,000	700,000	700,000
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	638,090	600,000		700,000	700,000	700,000	700,000

Analysis of Budget Request

Appropriation: 2DX - Fire Protection Services - Additional Funding

Funding Sources: SFP - Fire Protection Premium Tax Fund

Act 10 of the First Extraordinary Session of 1992 (Ark. Code Ann. § 14-284-401 et seq.; § 26-57-614) established a premium tax of one-half of one percent on insurance policies covering real and personal property. The Insurance Commissioner collects this tax, and the revenue is designated as special revenues. These funds are then distributed to Arkansas counties according to the formula established in Act 10 of 1992. Counties use the funds to support local fire departments in improving fire protection services, helping safeguard the lives and property of Arkansas citizens.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $25,000,000 for each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 2DX - Fire Protection Services - Additional Funding

Funding Sources: SFP - Fire Protection Premium Tax Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid	5100004	23,047,237	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000
Total		23,047,237	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000
Funding Sources								
Fund Balance	4000005	13,566,642	15,652,450		15,872,450	15,872,450	16,092,450	16,092,450
Fire Protection Prem Tax Fund	4000253	25,133,045	25,220,000		25,220,000	25,220,000	25,220,000	25,220,000
Total Funding		38,699,687	40,872,450		41,092,450	41,092,450	41,312,450	41,312,450
Excess Appropriation/(Funding)		(15,652,450)	(15,872,450)		(16,092,450)	(16,092,450)	(16,312,450)	(16,312,450)
Grand Total		23,047,237	25,000,000		25,000,000	25,000,000	25,000,000	25,000,000

Analysis of Budget Request

Appropriation: 2YN - Public Legal Aid

Funding Sources: SLA - Public Legal Aid Fund

This appropriation provides grants to Legal Aid of Arkansas (Ark. Code Ann. § 19-43-278) for providing financial support for public legal aid organizations.

Funding for this appropriation is provided by a transfer from the State Administration of Justice Fund.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $641,574 for each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 2YN - Public Legal Aid
Funding Sources: SLA - Public Legal Aid Fund

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid 5100004	470,488	470,488	641,574	641,574	641,574	641,574	641,574
Total	470,488	470,488	641,574	641,574	641,574	641,574	641,574
Funding Sources							
Transfer State Admn of Justice 4000570	470,488	470,488		470,488	470,488	470,488	470,488
Total Funding	470,488	470,488		470,488	470,488	470,488	470,488
Excess Appropriation/(Funding)	0	0		171,086	171,086	171,086	171,086
Grand Total	470,488	470,488		641,574	641,574	641,574	641,574

The transfer of State Administration of Justice reflects an allocation of 55% in FY27 and a projected allocation of 55% in the 2027-2029 Biennium.

Analysis of Budget Request

Appropriation: 340 - Workforce 2000

Funding Sources: SWF - Workforce 2000 Development Fund

The Disbursing Officer - Work Force 2000 appropriation was established to provide transfers of appropriation and funding to Technical Colleges, Technical Institutes, and Comprehensive Lifelong Learning Centers from the Work Force 2000 Development Fund. The Work Force 2000 Development Fund consists of those special revenues as specified in Ark. Code Ann. § 19-42-201(163) and all other revenues as may be authorized by law, there to be used exclusively for the authorized educational activities of those entities as set out in Ark. Code Ann. § 26-51-205(d)(1)(A-B) and as distributed under Ark. Code Ann. § 26-51-205(d)(2).

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $35,000,000 for each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 340 - Workforce 2000

Funding Sources: SWF - Workforce 2000 Development Fund

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Technical Colleges Accreditation 5900047	0	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000
Vo-Tech Accreditation 5900048	0	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Total	0	35,000,000	35,000,000	35,000,000	35,000,000	35,000,000	35,000,000
Funding Sources							
Workforce 2000 4000740	0	35,000,000		35,000,000	35,000,000	35,000,000	35,000,000
Total Funding	0	35,000,000		35,000,000	35,000,000	35,000,000	35,000,000
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	0	35,000,000		35,000,000	35,000,000	35,000,000	35,000,000

Analysis of Budget Request

Appropriation: 36F - Multi-Jurisdictional Drug Crime Task Force

Funding Sources: SEP - State Drug Crime Enforcement and Prosecution Grant Fund

Act 1086 of 2007 created the State Drug Crime Enforcement and Prosecution Grant Fund for the purpose of creating and funding multi-jurisdictional drug crime task forces. The fund consists of revenues as provided in Ark. Code Ann. § 12-17-106 (Drug crime special assessment) and any moneys authorized by the General Assembly.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $5,000,000 for each year of the biennium.

The Agency Request includes the following change each year of the biennium:

- Decrease of ($500,000) in Operating and Administrative Expenses line item due to administrative costs previously charged no longer being allocated to this fund.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 36F - Multi-Jurisdictional Drug Crime Task Force

Funding Sources: SEP - State Drug Crime Enforcement and Prosecution Grant Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid	5100004	2,629,587	718,500	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Operating and Administrative Ex	5900046	0	500,000	500,000	0	0	0	0
Total		2,629,587	1,218,500	5,500,000	5,000,000	5,000,000	5,000,000	5,000,000
Funding Sources								
Fund Balance	4000005	1,928,102	404,899		301,899	301,899	0	0
Special Revenue	4000030	1,106,384	1,115,500		1,115,500	1,115,500	1,115,500	1,115,500
Total Funding		3,034,486	1,520,399		1,417,399	1,417,399	1,115,500	1,115,500
Excess Appropriation/(Funding)		(404,899)	(301,899)		3,582,601	3,582,601	3,884,500	3,884,500
Grand Total		2,629,587	1,218,500		5,000,000	5,000,000	5,000,000	5,000,000

Analysis of Budget Request

Appropriation: 4HJ - Prostate Cancer

Funding Sources: HUA - Miscellaneous Agencies Fund

The Prostate Cancer appropriation provides for grants to the Arkansas Prostate Cancer Foundation for cancer detection and research. Funding is provided by eight and one-third percent (8 1/3%) of the Additional Tax - Cigarettes levied in Ark. Code Ann. § 26-57-1101, 1103 and Additional Tax - Tobacco products other than cigarettes levied in Ark. Code Ann. § 26-57-1102. Funds are credited to the Miscellaneous Agencies Fund for the Arkansas Prostate Cancer Foundation.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $197,750 for each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 4HJ - Prostate Cancer

Funding Sources: HUA - Miscellaneous Agencies Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid	5100004	104,023	97,000	197,750	197,750	197,750	197,750	197,750
Total		104,023	97,000	197,750	197,750	197,750	197,750	197,750
Funding Sources								
Fund Balance	4000005	9,251	9,331		17,091	17,091	0	0
Cigarette Tax	4000140	104,103	104,760		104,760	104,760	104,760	104,760
Total Funding		113,354	114,091		121,851	121,851	104,760	104,760
Excess Appropriation/(Funding)		(9,331)	(17,091)		75,899	75,899	92,990	92,990
Grand Total		104,023	97,000		197,750	197,750	197,750	197,750

Analysis of Budget Request

Appropriation: 601 - Juvenile Detention Facilities

Funding Sources: MJM - Juvenile Detention Facilities Operating Fund

Funds transferred from the Department of Human Services - Youth Services Fund Account to the Juvenile Detention Facilities Operating Fund (Ark. Code Ann. § 19-27-227) provides funding for this Department of Finance and Administration - Disbursing Officer appropriation to issue grants for operating expenses of ten local juvenile detention facilities.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $400,000 for each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 601 - Juvenile Detention Facilities
Funding Sources: MJM - Juvenile Detention Facilities Operating Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid	5100004	292,201	400,000	400,000	400,000	400,000	400,000	400,000
Total		292,201	400,000	400,000	400,000	400,000	400,000	400,000
Funding Sources								
Fund Balance	4000005	627,857	735,656		735,656	735,656	735,656	735,656
Transfer from DHS-DYS	4000515	400,000	400,000		400,000	400,000	400,000	400,000
Total Funding		1,027,857	1,135,656		1,135,656	1,135,656	1,135,656	1,135,656
Excess Appropriation/(Funding)		(735,656)	(735,656)		(735,656)	(735,656)	(735,656)	(735,656)
Grand Total		292,201	400,000		400,000	400,000	400,000	400,000

Analysis of Budget Request

Appropriation: 905 - Purchase of Vehicles

Funding Sources: MMV - Motor Vehicle Aquisition Revolving Fund

The Department of Finance and Administration maintains a system that provides a complete inventory of all state-owned vehicles. The system tracks each vehicle's age, annual mileage, and maintenance costs. Using this information, the program generates a priority ranking of vehicles that need to be replaced or purchased. Ark. Code. Ann. § 22-8-206 establishes guidelines for the purchase of automobiles.

Funds are payable from the Motor Vehicle Acquisition Revolving Fund.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $20,000,000 for each year of the biennium.

The Agency Request includes the following change each year of the biennium:

- Increase of $5,000,000 in Purchase of Vehicles line item due to rising vehicle costs and aging fleet replacement needs.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 905 - Purchase of Vehicles
Funding Sources: MMV - Motor Vehicle Aquisition Revolving Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Purchase of Vehicles	5900046	1,708,855	15,000,000	15,000,000	20,000,000	20,000,000	20,000,000	20,000,000
Total		1,708,855	15,000,000	15,000,000	20,000,000	20,000,000	20,000,000	20,000,000
Funding Sources								
Fund Balance	4000005	13,960,665	18,488,443		18,488,443	18,488,443	13,488,443	13,488,443
M & R Sales	4000340	952,228	5,000,000		5,000,000	5,000,000	5,000,000	5,000,000
Transfers from Agencies	4000690	10,957,909	10,000,000		10,000,000	10,000,000	10,000,000	10,000,000
Transfers to Agencies	4000695	(5,673,504)	0		0	0	0	0
Total Funding		20,197,298	33,488,443		33,488,443	33,488,443	28,488,443	28,488,443
Excess Appropriation/(Funding)		(18,488,443)	(18,488,443)		(13,488,443)	(13,488,443)	(8,488,443)	(8,488,443)
Grand Total		1,708,855	15,000,000		20,000,000	20,000,000	20,000,000	20,000,000

Analysis of Budget Request

Appropriation: 914 - DFA Disbursing-Miscellaneous-CashTransfers

Funding Sources: NDP - Cash in Treasury

This appropriation is utilized to disburse funds collected on behalf of state agencies if necessary. Funding is provided by cash funds.

Expenditure of appropriation is contingent upon available funding.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $2,500,000 for each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 914 - DFA Disbursing-Miscellaneous-CashTransfers
Funding Sources: NDP - Cash in Treasury

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Various Expenses	5900046	0	1,762,441	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Total		0	1,762,441	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Funding Sources								
Fund Balance	4000005	1,670,365	1,727,900		25,459	25,459	0	0
Cash Fund	4000045	57,535	60,000		60,000	60,000	60,000	60,000
Total Funding		1,727,900	1,787,900		85,459	85,459	60,000	60,000
Excess Appropriation/(Funding)		(1,727,900)	(25,459)		2,414,541	2,414,541	2,440,000	2,440,000
Grand Total		0	1,762,441		2,500,000	2,500,000	2,500,000	2,500,000

Expenditure of appropriation is contingent upon available funding.

Analysis of Budget Request

Appropriation: ACH - Arkansas Children's Hospital

Funding Sources: HUA - Miscellaneous Agencies Fund

This general revenue funded appropriation provides for miscellaneous grant assistance to the Arkansas Children's Hospital. Funds are utilized to assist the hospital in providing financial assistance and additional services in the areas of intensive care, reproductive health research and burn unit.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $3,533,600 and general revenue funding in the amount of $3,090,125 for each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: ACH - Arkansas Children's Hospital
Funding Sources: HUA - Miscellaneous Agencies Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
ACH - Burn Center	5100004	940,282	874,463	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
ACH - Hospital Payments	5100004	658,283	612,203	700,000	700,000	700,000	700,000	700,000
ACH - Intensive Care Nursery	5100004	1,159,867	1,078,676	1,233,600	1,233,600	1,233,600	1,233,600	1,233,600
ACH - Reproductive Health Monit	5100004	564,283	524,783	600,000	600,000	600,000	600,000	600,000
Total		3,322,715	3,090,125	3,533,600	3,533,600	3,533,600	3,533,600	3,533,600
Funding Sources								
General Revenue	4000010	3,322,715	3,090,125		3,090,125	3,090,125	3,090,125	3,090,125
Total Funding		3,322,715	3,090,125		3,090,125	3,090,125	3,090,125	3,090,125
Excess Appropriation/(Funding)		0	0		443,475	443,475	443,475	443,475
Grand Total		3,322,715	3,090,125		3,533,600	3,533,600	3,533,600	3,533,600

Analysis of Budget Request

Appropriation: AT3 - Infrastructure Invest and Job Act

Funding Sources: MXX - IIJA of 2021

The Disbursing Officer - Infrastructure Investment & Jobs Act of 2021 appropriation is utilized for transfers of appropriation to various state agencies, constitutional offices, and institutions for all expenditures associated with the Infrastructure Investment & Jobs Act of 2021.

Funding is provided by federal funds.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $2,500,000,000 for each year of the biennium.

The Agency Request includes the following change each year of the biennium:

- Decrease of ($1,000,000,000) in I.I.J.A Federal Appropriation line item due to expiring funds.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: AT3 - Infrastructure Invest and Job Act
Funding Sources: MXX - IIJA of 2021

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
I.I.J.A. Fed Appropriation 5900046	0	3,500,000,000	3,500,000,000	2,500,000,000	2,500,000,000	2,500,000,000	2,500,000,000
Total	0	3,500,000,000	3,500,000,000	2,500,000,000	2,500,000,000	2,500,000,000	2,500,000,000
Funding Sources							
Transfers Accounting Purposes 4000685	0	3,500,000,000		2,500,000,000	2,500,000,000	2,500,000,000	2,500,000,000
Total Funding	0	3,500,000,000		2,500,000,000	2,500,000,000	2,500,000,000	2,500,000,000
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	0	3,500,000,000		2,500,000,000	2,500,000,000	2,500,000,000	2,500,000,000

Analysis of Budget Request

Appropriation: BBP - Blanket Bond Program

Funding Sources: MTA, MLC, MLM, JAA - Miscellaneous Revolving, County Aid, Municipal Aid, and Public School Fund

The Blanket Surety Bond Program was established to consolidate policies and decrease costs of surety bonds for all levels of government (Act 72 of 1997 Section 5). The State Risks Manager of the Department of Insurance submits to the Department of Finance and Administration a separate billing certification which includes costs of blanket bond surety premiums for the State of Arkansas and the Counties, Municipalities, and Public School Districts participating in the blanket surety bond program for public employees.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $1,500,000 for each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: BBP - Blanket Bond Program

Funding Sources: MTA, MLC, MLM, JAA - Miscellaneous Revolving, County Aid, Municipal Aid, and Public School Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
County Public Employees Blanket	5900046	59,780	75,000	500,000	500,000	500,000	500,000	500,000
Municipal Public Employees Blank	5900046	103,642	150,000	500,000	500,000	500,000	500,000	500,000
Public School Employees Blanket	5900046	47,496	75,000	250,000	250,000	250,000	250,000	250,000
State Employees Blanket Bond Pr	5900046	0	100,000	250,000	250,000	250,000	250,000	250,000
Total		210,918	400,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Funding Sources								
Other	4000370	210,918	300,000		300,000	300,000	300,000	300,000
Transfers from Agencies	4000690	0	100,000		100,000	100,000	100,000	100,000
Total Funding		210,918	400,000		400,000	400,000	400,000	400,000
Excess Appropriation/(Funding)		0	0		1,100,000	1,100,000	1,100,000	1,100,000
Grand Total		210,918	400,000		1,500,000	1,500,000	1,500,000	1,500,000

Analysis of Budget Request

Appropriation: BF8 - Pregnancy Help Organization Grants

Funding Sources: HUA - Miscellaneous Agencies Fund

The Pregnancy Help Organization Grants appropriation affords for grant awards for providing services to support individuals with unintended pregnancies, including prenatal care and social support, without promoting or affiliating with abortion services. This includes crisis pregnancy organizations, maternity homes, adoption agencies, and similar social service agencies. Funding has been provided through Restricted Reserve Set-Aside transfers and FY26 supplemental General Revenue request in the amount of $3,500,000.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $3,500,000 for each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: BF8 - Pregnancy Help Organization Grants
Funding Sources: HUA - Miscellaneous Agencies Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid	5100004	1,735,585	1,817,709	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000
Total		1,735,585	1,817,709	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000
Funding Sources								
Fund Balance	4000005	18,293	1,817,709		0	0	0	0
Gen Rev Allot Reserve	4000262	3,500,000	0		0	0	0	0
Other	4000370	35,001	0		0	0	0	0
Total Funding		3,553,294	1,817,709		0	0	0	0
Excess Appropriation/(Funding)		(1,817,709)	0		3,500,000	3,500,000	3,500,000	3,500,000
Grand Total		1,735,585	1,817,709		3,500,000	3,500,000	3,500,000	3,500,000

Analysis of Budget Request

Appropriation: DN6 - 10:33 Initiative

Funding Sources: HUA - Miscellaneous Agencies Fund

The 10:33 Initiative is a pilot program that connects Arkansans in crisis with coordinated support from faith, community, nonprofit, and government partners to meet immediate needs and guide them toward long-term stability and employment. By leveraging platforms like HopeHub and Arkansas LAUNCH, it streamlines access to resources, reduces barriers, and creates a clear pathway from crisis to career across participating counties. Funding is provided by general revenues.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $6,000,000 and general revenue in the amount of $5,580,000 for each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: DN6 - 10:33 Initiative

Funding Sources: HUA - Miscellaneous Agencies Fund

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Program Expenses 5900046	0	5,580,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
Total	0	5,580,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
Funding Sources							
General Revenue 4000010	0	5,580,000		5,580,000	5,580,000	5,580,000	5,580,000
Total Funding	0	5,580,000		5,580,000	5,580,000	5,580,000	5,580,000
Excess Appropriation/(Funding)	0	0		420,000	420,000	420,000	420,000
Grand Total	0	5,580,000		6,000,000	6,000,000	6,000,000	6,000,000

Analysis of Budget Request

Appropriation: DN7 - Drug Task Force Oper

Funding Sources: HUA - Miscellaneous Agencies Fund

The Drug Task Force (DTF) Operations appropriation provides for grant awards for state DTFs to investigate and prosecute drug crimes within the state. This appropriation assists law enforcement agencies in prevention, eradication, investigation, and interdiction of drug crimes. Funding is provided by general revenues.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $7,000,000 and general revenue in the amount of $6,510,000 for each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: DN7 - Drug Task Force Oper

Funding Sources: HUA - Miscellaneous Agencies Fund

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid 5100004	0	6,510,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Total	0	6,510,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Funding Sources							
General Revenue 4000010	0	6,510,000		6,510,000	6,510,000	6,510,000	6,510,000
Total Funding	0	6,510,000		6,510,000	6,510,000	6,510,000	6,510,000
Excess Appropriation/(Funding)	0	0		490,000	490,000	490,000	490,000
Grand Total	0	6,510,000		7,000,000	7,000,000	7,000,000	7,000,000

Analysis of Budget Request

Appropriation: DO5 - County Office Match Grants - U of A - Ag

Funding Sources: NDP - Cash in Treasury

The County Extension Office Matching Grants program supports the University of Arkansas Cooperative Extension Service (UACES), within the Division of Agriculture, by providing matching grants to county offices to upgrade their capital infrastructure, strengthening their ability to deliver services to local communities. This appropriation is funded by cash revenues.

Expenditure of appropriation is contingent upon available funding.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $2,000,000 for each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: DO5 - County Office Match Grants - U of A - Ag

Funding Sources: NDP - Cash in Treasury

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid 5100004	0	0	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Total	0	0	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Funding Sources							
Unfunded Appropriation 4000715	0	0		2,000,000	2,000,000	2,000,000	2,000,000
Total Funding	0	0		2,000,000	2,000,000	2,000,000	2,000,000
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	0	0		2,000,000	2,000,000	2,000,000	2,000,000

Expenditure of appropriation is contingent upon available funding.

Analysis of Budget Request

Appropriation: E95 - American Rescue Plan Act of 2021

Funding Sources: MXX - ARPA of 2021

The Disbursing Officer - American Rescue Plan Act of 2021 appropriation is utilized for transfers of appropriation to various state agencies, constitutional offices, and institutions for all expenditures associated with the American Rescue Plan Act of 2021. Transfers of these appropriations requires prior approval of the Arkansas Legislative Council.

The A.R.P. Fed Direct appropriation provides for the state agencies, constitutional offices, and institutions which receive direct federal funding from the U.S. Departments. The A.R.P. Fed appropriation provides for the state agencies, constitutional offices, and institutions which receive funding from the State Fiscal Recovery Funds, with approval from the Arkansas American Rescue Plan Steering Committee.

Funding is provided by federal funds.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $500,000,000 for each year of the biennium.

The Agency Request includes the following change for each year of the biennium:

- Decrease of ($1,600,000,000) in A.R.P. Fed Direct Appropriation line item due to funds expiring.
- Decrease of ($900,000,000) in A.R.P. Fed Appropriation line item due to funds expiring.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: E95 - American Rescue Plan Act of 2021
Funding Sources: MXX - ARPA of 2021

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
A.R.P. Fed Direct Appropriation 5900047	0	2,000,000,000	2,000,000,000	400,000,000	400,000,000	400,000,000	400,000,000
A.R.P. Fed Appropriation 5900048	0	1,000,000,000	1,000,000,000	100,000,000	100,000,000	100,000,000	100,000,000
Total	0	3,000,000,000	3,000,000,000	500,000,000	500,000,000	500,000,000	500,000,000
Funding Sources							
Transfers Accounting Purposes 4000685	0	3,000,000,000		500,000,000	500,000,000	500,000,000	500,000,000
Total Funding	0	3,000,000,000		500,000,000	500,000,000	500,000,000	500,000,000
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	0	3,000,000,000		500,000,000	500,000,000	500,000,000	500,000,000

Analysis of Budget Request

Appropriation: MFP - Miscellaneous Federal Programs

Funding Sources: FXX - Miscellaneous Federal Grants

The Disbursing Officer - Miscellaneous Federal Programs appropriation is utilized for transfers of appropriation to state agencies to support unanticipated Miscellaneous Federal Program Funds. Transfers of appropriation take place upon approval of the Chief Fiscal Officer of the State and the Arkansas Legislative Council. Appropriation can be utilized for new or existing programs, supported wholly or in part by federal funds.

Funding is provided by federal funds.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $2,100,000,000 for each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: MFP - Miscellaneous Federal Programs
Funding Sources: FXX - Miscellaneous Federal Grants

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Miscellaneous Federal Grants	5100004	0	2,000,000,000	2,000,000,000	2,000,000,000	2,000,000,000	2,000,000,000	2,000,000,000
Miscellaneous Workforce Investm	5100004	0	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000
Total		0	2,100,000,000	2,100,000,000	2,100,000,000	2,100,000,000	2,100,000,000	2,100,000,000
Funding Sources								
Transfers Accounting Purposes	4000685	0	2,100,000,000		2,100,000,000	2,100,000,000	2,100,000,000	2,100,000,000
Total Funding		0	2,100,000,000		2,100,000,000	2,100,000,000	2,100,000,000	2,100,000,000
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		0	2,100,000,000		2,100,000,000	2,100,000,000	2,100,000,000	2,100,000,000

Analysis of Budget Request

Appropriation: MHT - Miscellaneous Transfers

Funding Sources: MXX - Miscellaneous Transfer Appropriations

The Disbursing Officer - Miscellaneous Transfers appropriation includes several appropriations which provide supplemental appropriation to constitutional officers and various state agencies for the following:

1. Refund to Expenditures - Provides supplemental Miscellaneous appropriation for proceeds received from insurance carriers for casualty losses, overpayment of obligations, overpayment of salaries, overallocation of Federal Grants, maturity or redemption of investments, and other items as may be specified by law.
2. Personal Services Payplan Adjustment - Provides supplemental Regular Salaries and Personal Services Matching appropriation to meet expenditure obligations.
3. Personal Services Stipends - Provides supplemental Regular Salaries and Personal Services Matching appropriation, specifically for payment of stipends under the United States Internal Revenue Code.
4. Personal Services Extra Help - Provides supplemental Extra Help and Personal Services Matching appropriation to meet expenditure obligations.
5. Personal Services Overtime - Provides supplemental Overtime and Personal Services Matching appropriation to meet expenditure obligations.

Funding is provided by Miscellaneous State Treasury Funds.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $103,550,000 for each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: MHT - Miscellaneous Transfers
Funding Sources: MXX - Miscellaneous Transfer Appropriations

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Refund to Expenditures	5900045	0	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Personal Services Extra Help	5900046	0	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000
Personal Services Overtime	5900046	0	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Personal Services Payplan Adjust	5900046	0	88,500,000	88,500,000	88,500,000	88,500,000	88,500,000	88,500,000
Personal Services Stipends	5900046	0	550,000	550,000	550,000	550,000	550,000	550,000
Total		0	103,550,000	103,550,000	103,550,000	103,550,000	103,550,000	103,550,000
Funding Sources								
Transfers Accounting Purposes	4000685	0	103,550,000		103,550,000	103,550,000	103,550,000	103,550,000
Total Funding		0	103,550,000		103,550,000	103,550,000	103,550,000	103,550,000
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		0	103,550,000		103,550,000	103,550,000	103,550,000	103,550,000

Analysis of Budget Request

Appropriation: STC - State's Contributions

Funding Sources: HUA - Miscellaneous Agencies Fund

This State's Contributions appropriation provides disbursements on an annual basis for Arkansas' dues to various interstate organizations.

Special Language authorizes transfers of appropriation and funding between State's Contributions line items and carry forward of unexpended balances in funds.

Funding is provided by general revenue.

Continuing level of appropriation is the FY2027 authorized.

The Agency is requesting appropriation in the amount of $1,804,790 and general revenue funding in the amount of $1,772,927 for both years of the biennium.

The Agency Request includes the following appropriation changes due to changes in memberships, dues, and payments:

		FY28	FY29
• 020	National Conference of State Legislatures	$11,500	$11,500
• 024	National Governors Association	$11,000	$11,000
• 030	State and Local Legal Center	($6,900)	($6,900)
	• Agency is requesting to discontinue appropriation due to no payments issued the last five years.		
• 1NM	Southern Regional Education Board	$14,400	$14,400
• 1RC	National Center for State Courts	$7,300	$7,300
• 1YB	Federation of Tax Administrators	$6,000	$6,000
• 1YD	Association of Racing Commissioners	($21,000)	($21,000)
	• Agency is requesting to transfer this appropriation to the DF&A - Racing Commission - State Operations appropriation (Business Area 0631 / Appropriation 146).		
• 33N	Delta Regional Authority	$6,000	$6,000
Net Appropriation Increases Per Fiscal Year		$28,300	$28,300

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: STC - State's Contributions

Funding Sources: HUA - Miscellaneous Agencies Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Association of Racing Commissio	5020002	18,700	19,000	21,000	0	0	0	0
Southern States Energy Board	5020002	31,027	32,000	32,000	32,000	32,000	32,000	32,000
Southern Regional Education Boa	5020002	235,696	231,000	231,000	245,400	245,400	245,400	245,400
National Governors Association	5020002	89,162	90,000	93,000	104,000	104,000	104,000	104,000
National Conference on Uniform	5020002	51,266	60,000	60,000	60,000	60,000	60,000	60,000
National Conference of State Le	5020002	195,486	197,000	205,000	216,500	216,500	216,500	216,500
National Conference of Insuranc	5020002	20,000	20,000	20,000	20,000	20,000	20,000	20,000
National Center for State Courts	5020002	162,711	161,500	161,500	168,800	168,800	168,800	168,800
National Association of State Bu	5020002	23,200	24,000	24,500	24,500	24,500	24,500	24,500
National Association of Attorneys	5020002	36,000	90,000	90,000	90,000	90,000	90,000	90,000
Multi-State Tax Commission	5020002	305,096	318,300	318,300	318,300	318,300	318,300	318,300
Low Level Radioactive Waste Co	5020002	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Interstate Mining Compact	5020002	16,864	18,184	18,890	18,890	18,890	18,890	18,890
Federation of Tax Administrators	5020002	23,376	24,000	24,000	30,000	30,000	30,000	30,000
Delta Regional Authority	5020002	229,960	235,000	235,000	241,000	241,000	241,000	241,000
Council of State Government	5020002	182,764	184,000	192,000	192,000	192,000	192,000	192,000
State and Local Legal Center	5020002	0	0	6,900	0	0	0	0
The Energy Council	5020002	38,400	38,400	38,400	38,400	38,400	38,400	38,400
Total		1,664,708	1,747,384	1,776,490	1,804,790	1,804,790	1,804,790	1,804,790
Funding Sources								
Fund Balance	4000005	181,971	290,190		315,733	315,733	308,447	308,447
General Revenue	4000010	1,772,927	1,772,927		1,772,927	1,772,927	1,772,927	1,772,927
Intra-agency Fund Transfer	4000317	0	0		0	0	0	0
Total Funding		1,954,898	2,063,117		2,088,660	2,088,660	2,081,374	2,081,374
Excess Appropriation/(Funding)		(290,190)	(315,733)		(283,870)	(283,870)	(276,584)	(276,584)
Grand Total		1,664,708	1,747,384		1,804,790	1,804,790	1,804,790	1,804,790

Variance in Fund Balance is due to unfunded appropriation.

Analysis of Budget Request

Appropriation: VGE - Various Grants and Expenses

Funding Sources: HUA - Miscellaneous Agencies Fund

General revenue provides funding for the projects, programs and grants appropriated in this Miscellaneous Grants and Expenses appropriation.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $1,313,406 and general revenue funding in the amount of $852,968 for each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: VGE - Various Grants and Expenses
Funding Sources: HUA - Miscellaneous Agencies Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
AGA/Vocational Program Certific	5100004	10,000	9,300	10,000	10,000	10,000	10,000	10,000
Baby Sharon's Children's Catastr	5100004	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Interstate Planning Grants	5100004	90,000	83,700	90,000	90,000	90,000	90,000	90,000
Intrastate Metro Planning Grants	5100004	90,000	83,700	90,000	90,000	90,000	90,000	90,000
Mid-America Museum Grant	5100004	25,000	23,250	25,000	25,000	25,000	25,000	25,000
Museum of Discovery Grant	5100004	25,000	23,250	25,000	25,000	25,000	25,000	25,000
Planning and Development Grant	5100004	360,000	334,800	360,000	360,000	360,000	360,000	360,000
Public Defender Reimbursement	5110014	0	31,965	34,372	34,372	34,372	34,372	34,372
Innovation & Project Developme	5900046	229,034	213,003	229,034	229,034	229,034	229,034	229,034
MorganNickFound	5900046	0	0	400,000	400,000	400,000	400,000	400,000
Total		879,034	852,968	1,313,406	1,313,406	1,313,406	1,313,406	1,313,406
Funding Sources								
General Revenue	4000010	879,034	852,968		852,968	852,968	852,968	852,968
Total Funding		879,034	852,968		852,968	852,968	852,968	852,968
Excess Appropriation/(Funding)		0	0		460,438	460,438	460,438	460,438
Grand Total		879,034	852,968		1,313,406	1,313,406	1,313,406	1,313,406

Analysis of Budget Request

Appropriation: VSA - Various State Agencies - Cash

Funding Sources: 999 - Various State Agencies - Cash

The Disbursing Officer - Miscellaneous Cash Transfers appropriation is utilized for providing various state agencies with appropriations for cash funds. This appropriation includes two line items.

- Cash Appropriation Various Agencies - Provides new and/or supplemental appropriation to state agencies for cash funds to meet unanticipated expenditure obligations.
- Payplan Adjustment Various Agencies - Provides new and/or supplemental appropriation to state agencies for cash funds to meet unanticipated Regular Salaries and Personal Services Matching expenditure obligations.

Funding is provided by various state agency cash funds.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $360,000,000 for each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: VSA - Various State Agencies - Cash
Funding Sources: 999 - Various State Agencies - Cash

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Cash Appropriation - Various Age	5900033	0	350,000,000	350,000,000	350,000,000	350,000,000	350,000,000	350,000,000
Payplan Adjustment - Various Ag	5900046	0	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Total		0	360,000,000	360,000,000	360,000,000	360,000,000	360,000,000	360,000,000
Funding Sources								
Transfers Accounting Purposes	4000685	0	360,000,000		360,000,000	360,000,000	360,000,000	360,000,000
Total Funding		0	360,000,000		360,000,000	360,000,000	360,000,000	360,000,000
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		0	360,000,000		360,000,000	360,000,000	360,000,000	360,000,000

Analysis of Budget Request

Appropriation: V50 - Medical Marijuana Appropriation Holding

Funding Sources: MXX - Various State and Federal Funds

The Disbursing Officer - Various State Agencies Medical Marijuana Implementation and Regulation appropriation is utilized for providing appropriation to cover anticipated and unanticipated expenses resulting from the implementation and regulation of medical marijuana. These requests require approval of the Chief Fiscal Officer of the State.

Funding is provided by various state and federal balances.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $5,000,000 for each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: V50 - Medical Marijuana Appropriation Holding
Funding Sources: MXX - Various State and Federal Funds

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Medical Marijuana Implementatio 5900046	0	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Total	0	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Funding Sources							
Transfers Accounting Purposes 4000685	0	5,000,000		5,000,000	5,000,000	5,000,000	5,000,000
Total Funding	0	5,000,000		5,000,000	5,000,000	5,000,000	5,000,000
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	0	5,000,000		5,000,000	5,000,000	5,000,000	5,000,000

Analysis of Budget Request

Appropriation: X40 - Temp Appropriation

Funding Sources: MXX - Miscellaneous State Treasury Funds

The Disbursing Officer - Various Temporary appropriation is utilized for providing various state agencies and institutions with additional appropriation during the fiscal year. Upon approval of the Chief Fiscal Officer of the State and the Arkansas Legislative Council, appropriation can be used to support various funding sources.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $350,000,000 for each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: X40 - Temp Appropriation

Funding Sources: MXX - Miscellaneous State Treasury Funds

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Additional Appropriation - Variou 5900046	0	350,000,000	350,000,000	350,000,000	350,000,000	350,000,000	350,000,000
Total	0	350,000,000	350,000,000	350,000,000	350,000,000	350,000,000	350,000,000
Funding Sources							
Transfers Accounting Purposes 4000685	0	350,000,000		350,000,000	350,000,000	350,000,000	350,000,000
Total Funding	0	350,000,000		350,000,000	350,000,000	350,000,000	350,000,000
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	0	350,000,000		350,000,000	350,000,000	350,000,000	350,000,000

Analysis of Budget Request

Appropriation: Z67 - CARES

Funding Sources: MXX - CARES HOLDING

The Disbursing Officer - CARES appropriation provides for transfers of appropriation to state agencies, constitutional offices, and institutions for expenses associated with the CARES Act. Requests for funds are reviewed and approved by the Governor. Transfers of this appropriation to receiving State Agencies requires prior approval of the Arkansas Legislative Council.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $5,000,000 for each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: Z67 - CARES
Funding Sources: MXX - CARES HOLDING

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
C.A.R.E.S. Appropriation 5900046	0	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Total	0	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Funding Sources							
Transfers Accounting Purposes 4000685	0	5,000,000		5,000,000	5,000,000	5,000,000	5,000,000
Total Funding	0	5,000,000		5,000,000	5,000,000	5,000,000	5,000,000
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	0	5,000,000		5,000,000	5,000,000	5,000,000	5,000,000

Appropriation Summary

Appropriation: AI6 - ARPA State Fiscal Recovery Funds
Funding Sources: FRP-ARPA State Fiscal Recovery

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Professional Fees 5060010	588,166	0	0	0	0	0	0
Total	588,166	0	0	0	0	0	0
Funding Sources							
Federal Revenue 4000020	588,166	0		0	0	0	0
Total Funding	588,166	0		0	0	0	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	588,166	0		0	0	0	0

APPROPRIATION NOT REQUESTED FOR THE 2027-2029 BIENNIUM. This appropriation is funded by the American Rescue Plan Act of 2021. As per Section 41 of Act 168 of 2026, all state agencies, institutions, and constitutional offices receiving funding from the American Rescue Plan Act of 2021 shall request a transfer of appropriation and expend using the American Rescue Plan Act of 2021 Appropriation Sections as authorized in Act 168.

Appropriation Summary

Appropriation: AM8 - ARPA AR Coalition Against Sexual Assault

Funding Sources: FRP-ARPA AR Coalition Against Sexual Assault

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid 5100004	1,572,655	0	0	0	0	0	0
Total	1,572,655	0	0	0	0	0	0
Funding Sources							
Federal Revenue 4000020	1,572,655	0		0	0	0	0
Total Funding	1,572,655	0		0	0	0	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	1,572,655	0		0	0	0	0

APPROPRIATION NOT REQUESTED FOR THE 2027-2029 BIENNIUM. This appropriation is funded by the American Rescue Plan Act of 2021. As per Section 41 of Act 168 of 2026, all state agencies, institutions, and constitutional offices receiving funding from the American Rescue Plan Act of 2021 shall request a transfer of appropriation and expend using the American Rescue Plan Act of 2021 Appropriation Sections as authorized in Act 168.

Appropriation Summary

Appropriation: AM9 - ARPA ARCoalition Agnst Domestic Violence
Funding Sources: FRP-ARPA AR Coalition Against Domestic Violence

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid 5100004	690,000	0	0	0	0	0	0
Total	690,000	0	0	0	0	0	0
Funding Sources							
Federal Revenue 4000020	690,000	0		0	0	0	0
Total Funding	690,000	0		0	0	0	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	690,000	0		0	0	0	0

APPROPRIATION NOT REQUESTED FOR THE 2027-2029 BIENNIUM. This appropriation is funded by the American Rescue Plan Act of 2021. As per Section 41 of Act 168 of 2026, all state agencies, institutions, and constitutional offices receiving funding from the American Rescue Plan Act of 2021 shall request a transfer of appropriation and expend using the American Rescue Plan Act of 2021 Appropriation Sections as authorized in Act 168.

Appropriation Summary

Appropriation: AN1 - ARPA Ozark Rape Crisis Inc

Funding Sources: FRP-ARPA Ozark Rape Crisis Inc

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid 5100004	31,241	0	0	0	0	0	0
Total	31,241	0	0	0	0	0	0
Funding Sources							
Federal Revenue 4000020	31,241	0		0	0	0	0
Total Funding	31,241	0		0	0	0	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	31,241	0		0	0	0	0

APPROPRIATION NOT REQUESTED FOR THE 2027-2029 BIENNIUM. This appropriation is funded by the American Rescue Plan Act of 2021. As per Section 41 of Act 168 of 2026, all state agencies, institutions, and constitutional offices receiving funding from the American Rescue Plan Act of 2021 shall request a transfer of appropriation and expend using the American Rescue Plan Act of 2021 Appropriation Sections as authorized in Act 168.

Appropriation Summary

Appropriation: BI3 - ARPA Consulting Services
Funding Sources: FRP-ARPA Consulting Services

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Professional Fees 5060010	486,563	0	0	0	0	0	0
Total	486,563	0	0	0	0	0	0
Funding Sources							
Federal Revenue 4000020	486,563	0		0	0	0	0
Total Funding	486,563	0		0	0	0	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	486,563	0		0	0	0	0

APPROPRIATION NOT REQUESTED FOR THE 2027-2029 BIENNIUM. This appropriation is funded by the American Rescue Plan Act of 2021. As per Section 41 of Act 168 of 2026, all state agencies, institutions, and constitutional offices receiving funding from the American Rescue Plan Act of 2021 shall request a transfer of appropriation and expend using the American Rescue Plan Act of 2021 Appropriation Sections as authorized in Act 168.

Appropriation Summary

Appropriation: BJ4 - ARPA A&M Rural Hospital
Funding Sources: FRP-ARPA A&M Rural Hospital

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid 5100004	340,000	0	0	0	0	0	0
Total	340,000	0	0	0	0	0	0
Funding Sources							
Federal Revenue 4000020	340,000	0		0	0	0	0
Total Funding	340,000	0		0	0	0	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	340,000	0		0	0	0	0

APPROPRIATION NOT REQUESTED FOR THE 2027-2029 BIENNIUM. This appropriation is funded by the American Rescue Plan Act of 2021. As per Section 41 of Act 168 of 2026, all state agencies, institutions, and constitutional offices receiving funding from the American Rescue Plan Act of 2021 shall request a transfer of appropriation and expend using the American Rescue Plan Act of 2021 Appropriation Sections as authorized in Act 168.

Appropriation Summary

Appropriation: CC8 - ARPA CARTI El Dorado
Funding Sources: FRP-ARPA CARTI El Dorado

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid	5100004	1,427,284	0	0	0	0	0	0
Total		1,427,284	0	0	0	0	0	0
Funding Sources								
Federal Revenue	4000020	1,427,284	0		0	0	0	0
Total Funding		1,427,284	0		0	0	0	0
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		1,427,284	0		0	0	0	0

APPROPRIATION NOT REQUESTED FOR THE 2027-2029 BIENNIUM. This appropriation is funded by the American Rescue Plan Act of 2021. As per Section 41 of Act 168 of 2026, all state agencies, institutions, and constitutional offices receiving funding from the American Rescue Plan Act of 2021 shall request a transfer of appropriation and expend using the American Rescue Plan Act of 2021 Appropriation Sections as authorized in Act 168.

Appropriation Summary

Appropriation: CC9 - ARPA Mercy Hospital River Valley
Funding Sources: FRP-ARPA Mercy Hospital River Valley

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid	5100004	3,213,670	0	0	0	0	0	0
Total		3,213,670	0	0	0	0	0	0
Funding Sources								
Federal Revenue	4000020	3,213,670	0		0	0	0	0
Total Funding		3,213,670	0		0	0	0	0
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		3,213,670	0		0	0	0	0

APPROPRIATION NOT REQUESTED FOR THE 2027-2029 BIENNIUM. This appropriation is funded by the American Rescue Plan Act of 2021. As per Section 41 of Act 168 of 2026, all state agencies, institutions, and constitutional offices receiving funding from the American Rescue Plan Act of 2021 shall request a transfer of appropriation and expend using the American Rescue Plan Act of 2021 Appropriation Sections as authorized in Act 168.

Appropriation Summary

Appropriation: CE5 - Drug Task Force Operations
Funding Sources: RR-Restricted Reserve

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid	5100004	4,000,000	0	0	0	0	0	0
Total		4,000,000	0	0	0	0	0	0
Funding Sources								
Restricted Reserve Fund	4000755	4,000,000	0		0	0	0	0
Total Funding		4,000,000	0		0	0	0	0
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		4,000,000	0		0	0	0	0

APPROPRIATION NOT REQUESTED FOR THE 2027-2029 BIENNIUM.

Appropriation Summary

Appropriation: CF4 - Safe Haven Baby Box
Funding Sources: NDP-Cash in Treasury

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid 5100004	36,365	0	0	0	0	0	0
Total	36,365	0	0	0	0	0	0
Funding Sources							
Cash Fund 4000045	36,365	0		0	0	0	0
Total Funding	36,365	0		0	0	0	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	36,365	0		0	0	0	0

APPROPRIATION NOT REQUESTED FOR THE 2027-2029 BIENNIUM.

Appropriation Summary

Appropriation: CG8 - Jobs4You Cabot Workforce Training Center
Funding Sources: NDP-Cash in Treasury

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid 5100004	2,000,000	0	0	0	0	0	0
Total	2,000,000	0	0	0	0	0	0
Funding Sources							
Cash Fund 4000045	2,000,000	0		0	0	0	0
Total Funding	2,000,000	0		0	0	0	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	2,000,000	0		0	0	0	0

APPROPRIATION NOT REQUESTED FOR THE 2027-2029 BIENNIUM.

Appropriation Summary

Appropriation: CH9 - Mercy Graduate Med Ed Residency Prog
Funding Sources: NDP-Cash in Treasury

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid 5100004	4,800,000	0	0	0	0	0	0
Total	4,800,000	0	0	0	0	0	0
Funding Sources							
Cash Fund 4000045	4,800,000	0		0	0	0	0
Total Funding	4,800,000	0		0	0	0	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	4,800,000	0		0	0	0	0

APPROPRIATION NOT REQUESTED FOR THE 2027-2029 BIENNIUM.

Appropriation Summary

Appropriation: CI1 - Washington Regional Medical Center
Funding Sources: NDP-Cash in Treasury

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid 5100004	4,518,000	0	0	0	0	0	0
Total	4,518,000	0	0	0	0	0	0
Funding Sources							
Cash Fund 4000045	4,518,000	0		0	0	0	0
Total Funding	4,518,000	0		0	0	0	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	4,518,000	0		0	0	0	0

APPROPRIATION NOT REQUESTED FOR THE 2027-2029 BIENNIUM.

Appropriation Summary

Appropriation: CI2 - Northwest Arkansas National Airport

Funding Sources: NDP-Cash in Treasury

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid 5100004	20,100,000	0	0	0	0	0	0
Total	20,100,000	0	0	0	0	0	0
Funding Sources							
Cash Fund 4000045	20,100,000	0		0	0	0	0
Total Funding	20,100,000	0		0	0	0	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	20,100,000	0		0	0	0	0

APPROPRIATION NOT REQUESTED FOR THE 2027-2029 BIENNIUM.

Appropriation Summary

Appropriation: CT6 - FOOD BANKS
Funding Sources: NDP-Cash in Treasury

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid 5100004	1,000,000	0	0	0	0	0	0
Total	1,000,000	0	0	0	0	0	0
Funding Sources							
Restricted Reserve Fund 4000755	1,000,000	0		0	0	0	0
Total Funding	1,000,000	0		0	0	0	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	1,000,000	0		0	0	0	0

APPROPRIATION NOT REQUESTED FOR THE 2027-2029 BIENNIUM.

Appropriation Summary

Appropriation: Z72 - COVID-19 CARES Reimbursement
Funding Sources: FCOVDRT-COVID-19 CARES

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Refunds/Reimbursements 5110014	4,639,856	0	0	0	0	0	0
Total	4,639,856	0	0	0	0	0	0
Funding Sources							
Federal Revenue 4000020	4,639,856	0		0	0	0	0
Total Funding	4,639,856	0		0	0	0	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	4,639,856	0		0	0	0	0

APPROPRIATION NOT REQUESTED FOR THE 2027-2029 BIENNIUM. This appropriation was used to return funding to the U.S.A. federal government granted by the C.A.R.E.S Act of 2020. As per Section 42 of Act 168 of 2026, all state agencies, institutions, and constitutional offices receiving funding from the C.A.R.E.S Act of 2020 shall request a transfer of appropriation and expend using the C.A.R.E.S Act of 2020 Appropriation Sections as authorized in Act 168.

DEPARTMENT OF FINANCE AND ADMINISTRATION - DFA - REGULATORY DIVISION

Employment Summary

	Male	Female	Total	%
White Employees	7	10	17	55 %
Black Employees	3	11	14	45 %
Other Racial Minorities	0	0	0	0 %
Total Minorities			14	45 %
Total Employees			31	100 %

Publications

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
Arkansas Casino Gaming Rules	Ark. Const. Amendment 100	N	N	0	The Casino Gaming Rules were authorized by the AR Const. Amend. 100, which provided for casino gaming at the location of four franchise holders/licensees in Arkansas. The Casino Gaming Rules govern all aspects of Casino Gaming, including the issuance of employee licenses.	0	0.00

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
Electronic Games of Skill Regulations	23-113-201	N	N	0	The regulations must be kept up to date and widely distributed in order to protect the State, the franchises and the gaming public from the actions of illegal/illegal actions of those playing games of skill. It also ensures operating games according to the regulations & standards prescribed by law.	0	0.00
Instant Racing Rules	23-113-603; 23-111-101; 23-110-101	N	N	0	The rules and regulations, when amended, must be filed as prescribed by the Arkansas Administrative Procedures Act. The franchises operating the instant racing games must have up to date regulations available for their employees at all times to insure compliance with Commission regulations.	0	0.00
Medication rules and Penalties for Horses	23-110-202	N	N	0	The current publication of medication rules protects the health of the animals competing in the races and the participants who wager on the races. It also protects the industry by preventing the legitimate owners from being cheated by those who would drug animals.	0	0.00
Pari-mutuel Wagering Rules for Horse Racing	23-110-101 - 415	N	N	0	The rules and regulations, when amended, must be filed as prescribed by the Arkansas Administrative Procedures Act. In addition, the franchises operating simulcast wagering must have up to date regulations available for their employees at all times to insure compliance with Commission regulations.	0	0.00

Department Appropriation Summary

Appropriation		Historical Data FY26 Actual Expenditures	Pos	FY27 Budgeted Expenditures	Pos	FY27 Authorized Appropriation	Pos	Agency Request and Executive Recommendation FY28 Agency	Pos	FY28 Executive	Pos	FY29 Agency	Pos	FY29 Executive	Pos
146	Division of Racing - Operations	1,166,312	3	1,479,252	5	1,858,490	14	1,423,450	5	1,423,450	5	1,423,700	5	1,423,700	5
7WJ	License Applications	689,857	0	660,000	0	980,409	0	980,409	0	980,409	0	980,409	0	980,409	0
AS9	Compulsive Gambling Addictions	0	0	200,000	0	200,000	0	200,000	0	200,000	0	200,000	0	200,000	0
CI3	Racing Commission-Casino Gaming Section	2,273,578	31	3,009,247	40	2,584,248	40	3,023,497	40	3,023,497	40	3,025,631	40	3,025,631	40
X49	Racing - Casino Holding	20,456,907	0	25,000,000	0	25,000,000	0	25,000,000	0	25,000,000	0	25,000,000	0	25,000,000	0
Total		24,586,654	34	30,348,499	45	30,623,147	54	30,627,356	45	30,627,356	45	30,629,740	45	30,629,740	45
Funding Sources			%		%				%		%		%		%
Fund Balance	4000005	1,763,409	6.6	2,043,502	6.2			2,358,502	7.2	2,358,502	7.2	2,353,093	7.1	2,353,093	7.1
General Revenue	4000010	1,166,312	4.4	1,679,252	5.1			1,623,450	4.9	1,623,450	4.9	1,623,700	4.9	1,623,700	4.9
State Central Services	4000035	2,273,578	8.5	3,009,247	9.2			3,023,497	9.2	3,023,497	9.2	3,025,631	9.2	3,025,631	9.2
Cash Fund	4000045	21,426,857	80.5	25,975,000	79.4			25,975,000	78.8	25,975,000	78.8	25,975,000	78.8	25,975,000	78.8
Total Funds		26,630,156	100.0	32,707,001	100.0			32,980,449	100.0	32,980,449	100.0	32,977,424	100.0	32,977,424	100.0
Excess Appropriation/(Funding)		(2,043,502)		(2,358,502)				(2,353,093)		(2,353,093)		(2,347,684)		(2,347,684)	
Grand Total		24,586,654		30,348,499				30,627,356		30,627,356		30,629,740		30,629,740	

FY27 Budget amount in FC CI3 - Casino Gaming Section exceeds the authorized amount due to salary and matching rate adjustments during the 2025-2027 Biennium.

Variance in Fund Balance is due to unfunded appropriation.

Analysis of Budget Request

Appropriation: 146 - Division of Racing - Operations

Funding Sources: HUA - Miscellaneous Agencies Fund

The Arkansas Racing Commission is composed of seven (7) members appointed by the Governor to five-year terms, with each congressional district represented; commissioners must have been Arkansas residents for at least ten years and be qualified voters at the time of appointment.

The Commission has sole jurisdiction over thoroughbred horse racing and is authorized to grant franchises, approve racing dates, issue permits and licenses, hold hearings, and take any actions necessary to supervise, regulate, and control racing in the state. The Alcoholic Beverage Control Enforcement Division also plays a regulatory role by conducting compliance checks, investigating complaints, and issuing citations when violations of state law or regulation occur.

This appropriation is funded by general revenue.

With the exception of Regular Salaries and Personal Services Matching, continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $1,423,450 for FY28 and $1,423,700 in FY29 and general revenue funding in the amount of $1,423,450 for FY28 and $1,423,700 in FY29.

The Agency Request includes the following changes each year of the biennium:

- Discontinuation of nine (9) positions and associated Regular Salaries and Personal Services Matching through the elimination of vacant, unbudgeted positions process.
- Increase of $15,000 in Overtime to support seasonal operating activities.
- Increase of $21,000 in Operating Expenses to support the transfer of membership dues expenses from Business Area 0620 / Appropriation - STC - Association of Racing Commissioners.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 146 - Division of Racing - Operations
Funding Sources: HUA - Miscellaneous Agencies Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	237,231	380,822	726,390	380,822	380,822	381,022	381,022
#Positions		**3**	**5**	**14**	**5**	**5**	**5**	**5**
Extra Help	5010001	448,007	396,414	460,000	460,000	460,000	460,000	460,000
#Extra Help		**18**	**31**	**31**	**31**	**31**	**31**	**31**
Personal Services Matching	5010003	290,616	343,602	313,686	188,214	188,214	188,264	188,264
Overtime	5010006	13,246	10,000	10,000	25,000	25,000	25,000	25,000
Operating Expenses	5020002	177,212	290,914	290,914	311,914	311,914	311,914	311,914
Conference & Travel Expenses	5050009	0	7,500	7,500	7,500	7,500	7,500	7,500
Professional Fees	5060010	0	50,000	50,000	50,000	50,000	50,000	50,000
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		1,166,312	1,479,252	1,858,490	1,423,450	1,423,450	1,423,700	1,423,700
Funding Sources								
General Revenue	4000010	1,166,312	1,479,252		1,423,450	1,423,450	1,423,700	1,423,700
Total Funding		1,166,312	1,479,252		1,423,450	1,423,450	1,423,700	1,423,700
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		1,166,312	1,479,252		1,423,450	1,423,450	1,423,700	1,423,700

FY27 Budget amount in Regular Salaries and Personal Services Matching exceeds the authorized amount due to salary and matching rate adjustments during the 2025-2027 Biennium.

Analysis of Budget Request

Appropriation: 7WJ - License Applications

Funding Sources: NRC - DFA Racing - Cash in Treasury

This cash funded appropriation provides for the application process and background investigations for issuing licenses to individuals and industries in the casinos at Oaklawn, Saracen, & Southland Parks.

Applicants, by regulation, are required to pay a license fee and the costs of the background investigations. License fees are deposited into a cash fund. The costs of the background investigations are retained by the Department of Finance and Administration - Division of Racing to pay for the actual costs of the investigations, postage and licensing material and unexpected refunds.

Expenditure of appropriation is contingent upon available funding.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $980,409 for both years of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 7WJ - License Applications

Funding Sources: NRC - DFA Racing - Cash in Treasury

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Extra Help	5010001	187,590	0	200,000	200,000	200,000	200,000	200,000
#Extra Help		**6**	**0**	**0**	**0**	**0**	**0**	**0**
Personal Services Matching	5010003	43,105	0	120,409	120,409	120,409	120,409	120,409
Operating Expenses	5020002	442,387	600,000	600,000	600,000	600,000	600,000	600,000
Conference & Travel Expenses	5050009	1,470	5,000	5,000	5,000	5,000	5,000	5,000
Professional Fees	5060010	15,305	50,000	50,000	50,000	50,000	50,000	50,000
Data Processing	5090012	0	0	0	0	0	0	0
Refunds/Reimbursements	5110014	0	5,000	5,000	5,000	5,000	5,000	5,000
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		689,857	660,000	980,409	980,409	980,409	980,409	980,409
Funding Sources								
Fund Balance	4000005	1,763,409	2,043,502		2,358,502	2,358,502	2,353,093	2,353,093
Cash Fund	4000045	969,950	975,000		975,000	975,000	975,000	975,000
Total Funding		2,733,359	3,018,502		3,333,502	3,333,502	3,328,093	3,328,093
Excess Appropriation/(Funding)		(2,043,502)	(2,358,502)		(2,353,093)	(2,353,093)	(2,347,684)	(2,347,684)
Grand Total		689,857	660,000		980,409	980,409	980,409	980,409

Expenditure of appropriation is contingent upon available funding.

Analysis of Budget Request

Appropriation: AS9 - Compulsive Gambling Addictions

Funding Sources: HUA - Miscellaneous Agencies Fund

Pursuant to Ark. Constitution Amendment 100, §4 (The Arkansas Casino Gaming Amendment of 2018), the Racing Commission has been tasked with the responsibility of providing an annual amount of at least $200,000 for compulsive gambling disorder treatment and educational programs. The commission shall work together with the Department of Human Services to implement these programs.

This appropriation is funded by general revenue.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation and general revenue funding in the amount of $200,000 for both years of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: AS9 - Compulsive Gambling Addictions
Funding Sources: HUA - Miscellaneous Agencies Fund

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Gambling Addiction Treatment & 5900046	0	200,000	200,000	200,000	200,000	200,000	200,000
Total	0	200,000	200,000	200,000	200,000	200,000	200,000
Funding Sources							
General Revenue 4000010	0	200,000		200,000	200,000	200,000	200,000
Total Funding	0	200,000		200,000	200,000	200,000	200,000
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	0	200,000		200,000	200,000	200,000	200,000

Analysis of Budget Request

Appropriation: CI3 - Racing Commission-Casino Gaming Section

Funding Sources: HSC - State Central Services

The Casino Gaming Section (CGS) oversees all compliance and regulatory functions related to casino gaming, including developing operational rules, monitoring gaming devices, auditing daily procedures, and ensuring proper calculation of state fees. Employees of CGS carry out these regulatory duties and conduct reviews to verify that gaming activities operate within established standards.

Casino gaming includes any card, dice, mechanical, electromechanical, or electronic game played for value, as well as wagering on sporting events.

This appropriation is funded by the State Central Services Fund.

With the exception of Regular Salaries and Personal Services Matching, continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $3,023,497 in FY28 and $3,025,631 in FY29.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: CI3 - Racing Commission-Casino Gaming Section

Funding Sources: HSC - State Central Services

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	1,558,863	2,132,237	1,816,026	2,132,437	2,132,437	2,134,137	2,134,137
#Positions		**31**	**40**	**40**	**40**	**40**	**40**	**40**
Personal Services Matching	5010003	703,216	862,010	739,222	862,060	862,060	862,494	862,494
Overtime	5010006	0	5,000	5,000	5,000	5,000	5,000	5,000
Operating Expenses	5020002	10,118	10,000	20,000	20,000	20,000	20,000	20,000
Conference & Travel Expenses	5050009	1,381	0	4,000	4,000	4,000	4,000	4,000
Professional Fees	5060010	0	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		2,273,578	3,009,247	2,584,248	3,023,497	3,023,497	3,025,631	3,025,631
Funding Sources								
State Central Services	4000035	2,273,578	3,009,247		3,023,497	3,023,497	3,025,631	3,025,631
Total Funding		2,273,578	3,009,247		3,023,497	3,023,497	3,025,631	3,025,631
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		2,273,578	3,009,247		3,023,497	3,023,497	3,025,631	3,025,631

FY27 Budget amount in Regular Salaries and Personal Services Matching exceeds the authorized amount due to salary and matching rate adjustments during the 2025-2027 Biennium.

Analysis of Budget Request

Appropriation: X49 - Racing - Casino Holding

Funding Sources: NCR - Racing Cash in Treasury

This appropriation enables the Racing Commission to meet the requirements of the Arkansas Casino Gaming Amendment, which imposes a tax of 13% on the first $150,000,000 of net casino gaming receipts and 20% on receipts exceeding $150,000,001 each fiscal year, with the resulting revenue deposited into the Arkansas Racing Commission Purse and Awards Fund for use exclusively as purses for live horse racing at Oaklawn.

Expenditure of appropriation is contingent upon available funding.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $25,000,000 for both years of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: X49 - Racing - Casino Holding
Funding Sources: NCR - Racing Cash in Treasury

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Refunds/Investments/Transfers 5110020	20,456,907	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000
Total	20,456,907	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000
Funding Sources							
Cash Fund 4000045	20,456,907	25,000,000		25,000,000	25,000,000	25,000,000	25,000,000
Total Funding	20,456,907	25,000,000		25,000,000	25,000,000	25,000,000	25,000,000
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	20,456,907	25,000,000		25,000,000	25,000,000	25,000,000	25,000,000

Expenditure of appropriation is contingent upon available funding.

DEPARTMENT OF FINANCE AND ADMINISTRATION - REVENUE DIVISION

Employment Summary

	Male	Female	Total	%
White Employees	194	545	739	62 %
Black Employees	65	341	406	34 %
Other Racial Minorities	13	38	51	4 %
Total Minorities			457	38 %
Total Employees			1,196	100 %

Publications

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
Ad Valorem Assessment Return	26-26-1601	N	N	250,000	Statutory requirement to file annual return	0	0.00
Amusement Machine Tax Register	26-57-404	N	N	150	Statutory requirement to register annually	0	0.00
Beauty Pageant Renewal-BPG	17-21-101	N	N	50	Statutory requirement to register annually	0	0.00
Beef Promotion Assessment Report	2-35-401	N	N	300	Statutory requirement to file monthly report	0	0.00
Beer Excise Tax Report	3-7-104(6)(A)	N	N	50	Statutory requirement to file monthly report	0	0.00

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
Bingo Distributor Return-BIN	23-114-101	N	N	20	Statutory requirement to file monthly report	0	0.00
Bingo/Raffle Annual License Renewal-BRR	23-114-101	N	N	400	Statutory requirement to register annually	0	0.00
Bingo/Raffle Distributor License form- BRR	23-114-101	N	N	50	Statutory requirement to register annually	0	0.00
Brucellosis & Swine Testing Report	2-40-206	N	N	300	Statutory requirement to file monthly report	0	0.00
Catfish Feed Assessment Report	Act 790 of 1999	N	N	50	Statutory requirement to file a report on the 15th day following collection	0	0.00
Cigarette Excise Tax Report	26-57-201	N	N	50	Statutory requirement to file monthly report	0	0.00
Cigarette Paper Tax Report	26-57-801	N	N	50	Statutory requirement to file monthly report	0	0.00
Coin-Operated Vending Tax Register	Act 928 of 1997	N	N	2,000	Statutory requirement to register annually	0	0.00
Construction Permit Fee Report	Act 474 of 1999	N	N	1,800	Statutory requirement to file a report on the 15th day following collection	0	0.00
Corn & Grain Sorghum Assessment Report	Act 271 of 1997	N	N	500	Statutory requirement to file monthly report	0	0.00
Electronic Game of Skill Tax Report-EGS	23-113-501	N	N	0	Statutory requirement to file monthly report	0	0.00
Estimated & Withholding Forms	26-51-806	N	N	30,000	Statutory requirement to file	0	0.00

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
Gross Receipts Tax Regulations	26-52-105	N	N	15,000	To provide sales and use tax reporting information and guidelines	0	0.00
IFTA Quarterly Report	26-55-1102	N	N	25,000	IFTA Agreement requires that all accounts must file a quarterly report	0	0.00
IFTA Renewal Application	26-55-1102	N	N	3,500	IFTA Agreement requires that all accounts must file an annual renewal	0	0.00
Imported Wine Tax Report	3-7-104(4)(5)	N	N	100	Statutory requirement to file monthly report	0	0.00
Income Tax Booklet	26-51-806	N	N	405,000	Statutory requirement to file annual return	0	0.00
Liquor Excise Tax Report	3-7-104	N	N	50	Statutory requirement to file monthly report	0	0.00
LPG Renewal Application	26-56-304	N	N	0	Required by the Motor Fuel Tax Law	0	0.00
Moving to Arkansas	None	N	N	100	Help new residents understand their tax obligations	0	0.00
Native Wine Tax Report	3-5-409	N	N	100	Statutory requirement to file monthly report	0	0.00
Natural Gas Purchaser Report-NGS	26-58-116	N	N	50	Statutory requirement to file monthly report	0	0.00
Natural Gas Severance Producer Report-NGS	26-58-115	N	N	50	Statutory requirement to file monthly report	0	0.00
Oil & Brine Museum Fund Report	26-58-302	N	N	50	Statutory requirement to file monthly report	0	0.00

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
Property Tax Refund Claim Form	26-51-601	N	N	150,000	Statutory requirement to file a claim for refund annually	0	0.00
Registration Renewal Notice	27-14-1014	N	N	1,975,000	Required by law to notify owner of expiration	0	0.00
Rice Promotion Assessment Report	2-20-507	N	N	500	Statutory requirement to file monthly report	0	0.00
Sales & Use Tax Reporting Form	26-52-105	N	N	150,000	Statutory Requirement to file monthly/quarterly/annual report	0	0.00
Severance Tax Report	26-58-111	N	N	400	Statutory requirement to file monthly report	0	0.00
Soft Drink Assessment Report	26-57-901	N	N	200	Statutory requirement to file monthly report	0	0.00
Soybean Promotion Assessment Report	2-20-406	N	N	500	Statutory requirement to file monthly report	0	0.00
Starting a New Business	None	N	N	1,000	Provide business operators with a source of information concerning state business tax obligations	0	0.00
Telecommunications Tax Report-TEL	23-17-119	N	N	500	Statutory requirement to file monthly report	0	0.00
Timber Processing Tax	26-58-111	N	N	500	Statutory requirement to file monthly report	0	0.00
Tobacco Excise Tax Report	26-57-201	N	N	100	Statutory requirement to file monthly report	0	0.00
Vehicle Certificate of Title	27-14-713	N	N	1,000,000	Required by law to convey ownership	0	0.00

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
Vehicle Registration Certificate	27-14-713	N	N	2,500,000	Required by law to be carried in vehicle	0	0.00
Waste Tire Assessment Report	23-3-510	N	N	6,000	Statutory requirement to file monthly report	0	0.00
Wheat Promotion Assessment Report	2-20-606	N	N	500	Statutory requirement to file monthly report	0	0.00

Department Appropriation Summary

Appropriation		Historical Data FY26 Actual Expenditures	Pos	FY27 Budgeted Expenditures	Pos	FY27 Authorized Appropriation	Pos	Agency Request and Executive Recommendation FY28 Agency	Pos	FY28 Executive	Pos	FY29 Agency	Pos	FY29 Executive	Pos
1JN	Commercial Drivers License Program	12,360,128	0	7,855,251	0	15,865,171	0	15,865,171	0	15,865,171	0	15,865,171	0	15,865,171	0
236	Individual Income Tax & Ad Valorem Prope	559,057,264	0	780,000,000	0	780,000,000	0	730,000,000	0	730,000,000	0	730,000,000	0	730,000,000	0
237	Corporate Income Tax	74,427,784	0	200,000,000	0	200,000,000	0	150,000,000	0	150,000,000	0	150,000,000	0	150,000,000	0
239	Gasoline Tax Refunds	61,677	0	1,500,000	0	1,500,000	0	1,500,000	0	1,500,000	0	1,500,000	0	1,500,000	0
240	Interstate Motor Fuel Tax Refunds	382,226	0	10,000,000	0	10,000,000	0	10,000,000	0	10,000,000	0	10,000,000	0	10,000,000	0
241	Miscellaneous Tax Refunds	254,468,267	0	175,000,000	0	175,000,000	0	275,000,000	0	275,000,000	0	275,000,000	0	275,000,000	0
281	Revenue Services Division - Operations	115,106,453	1,385	134,861,621	1,528	123,643,104	1,545	134,879,980	1,492	134,879,980	1,492	134,945,727	1,492	134,945,727	1,492
F10	MV Special Plates	4,626,489	0	5,000,000	0	5,000,000	0	5,500,000	0	5,500,000	0	5,500,000	0	5,500,000	0
M50	Revenue Miscellaneous Cash	24,716	0	100,000	0	100,000	0	100,000	0	100,000	0	100,000	0	100,000	0
Total		1,020,515,004	1,385	1,314,316,872	1,528	1,311,108,275	1,545	1,322,845,151	1,492	1,322,845,151	1,492	1,322,910,898	1,492	1,322,910,898	1,492
Funding Sources			%		%				%		%		%		%
Fund Balance	4000005	14,657,767	1.4	7,917,211	0.6			3,941,410	0.3	3,941,410	0.3	53,779,769	3.8	53,779,769	3.8
General Revenue	4000010	0	0.0	450,546	0.0			450,546	0.0	450,546	0.0	450,546	0.0	450,546	0.0
Special Revenue	4000030	14,644,512	1.4	5,362,160	0.4			5,529,485	0.4	5,529,485	0.4	5,529,485	0.4	5,529,485	0.4
State Central Services	4000035	96,000,000	9.3	131,759,365	10.0			132,929,434	9.7	132,929,434	9.7	132,995,181	9.4	132,995,181	9.4
Cash Fund	4000045	4,668,381	0.5	4,769,000	0.4			5,200,000	0.4	5,200,000	0.4	5,200,000	0.4	5,200,000	0.4
Inter-agency Fund Transfer	4000316	1,500,000	0.1	1,500,000	0.1			1,500,000	0.1	1,500,000	0.1	1,500,000	0.1	1,500,000	0.1
Other	4000370	8,093,008	0.8	0	0.0			0	0.0	0	0.0	0	0.0	0	0.0
Tax Refunds	4000485	888,868,547	86.4	1,166,500,000	88.5			1,216,500,000	89.1	1,216,500,000	89.1	1,216,500,000	85.9	1,216,500,000	85.9
Total Funds		1,028,432,215	100.0	1,318,258,282	100.0			1,366,050,875	100.0	1,366,050,875	100.0	1,415,954,981	100.0	1,415,954,981	100.0
Excess Appropriation/(Funding)		(7,917,211)		(3,941,410)				(43,205,724)		(43,205,724)		(93,044,083)		(93,044,083)	
Grand Total		1,020,515,004		1,314,316,872				1,322,845,151		1,322,845,151		1,322,910,898		1,322,910,898	

FY27 Budget amount in FC 281 - Revenue Services Division - Operations exceeds the authorized amount due to salary and matching rate adjustments during the 2025-2027 Biennium.

Variance in Fund Balance is due to unfunded appropriation.

Analysis of Budget Request

Appropriation: 1JN - Commercial Drivers License Program

Funding Sources: SDL - Commercial Driver License Fund

This appropriation provides for the operating expenses of the Arkansas Commercial Driver License Program and other related purposes as required by the Secretary of the Department of Finance and Administration (DFA) in carrying out the functions of the DFA – Revenue Services Division. Fees collected for licenses issued are dedicated as special revenue to support this program.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $15,865,171 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 1JN - Commercial Drivers License Program

Funding Sources: SDL - Commercial Driver License Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	0	0	330,510	330,510	330,510	330,510	330,510
#Positions		**0**	**0**	**0**	**0**	**0**	**0**	**0**
Personal Services Matching	5010003	0	0	152,309	152,309	152,309	152,309	152,309
Overtime	5010006	0	0	30,000	30,000	30,000	30,000	30,000
Operating Expenses	5020002	4,642,720	5,352,352	5,352,352	5,352,352	5,352,352	5,352,352	5,352,352
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0
Professional Fees	5060010	0	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Information Technology and Ser	5900046	7,717,408	2,502,899	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Total		12,360,128	7,855,251	15,865,171	15,865,171	15,865,171	15,865,171	15,865,171
Funding Sources								
Fund Balance	4000005	9,388,656	2,562,641		69,550	69,550	0	0
Special Revenue	4000030	5,534,113	5,362,160		5,529,485	5,529,485	5,529,485	5,529,485
Total Funding		14,922,769	7,924,801		5,599,035	5,599,035	5,529,485	5,529,485
Excess Appropriation/(Funding)		(2,562,641)	(69,550)		10,266,136	10,266,136	10,335,686	10,335,686
Grand Total		12,360,128	7,855,251		15,865,171	15,865,171	15,865,171	15,865,171

Analysis of Budget Request

Appropriation: 236 - Individual Income Tax & Ad Valorem Property Tax Rebates

Funding Sources: TGI - Individual Income Tax Withholding Fund

The Department of Finance and Administration - Revenue Services Division processes refunds for taxes paid from various sources. Appropriations to the Agency for Refunds/Reimbursements provide the mechanism necessary to refund collections of the various taxes as deemed necessary.

This appropriation is used to refund individual taxpayers in such amounts as may be determined by the Chief Fiscal Officer of the State, the courts, and for property tax rebates levied on the assessed value of taxable real property, personal property, and utility property in the state.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $730,000,000 in each year of the biennium.

The Agency Request includes the following change for each year of the biennium:

- Decrease of ($50,000,000) in Refunds/Reimbursements to align with historical expenditure trends.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 236 - Individual Income Tax & Ad Valorem Property Tax Rebates

Funding Sources: TGI - Individual Income Tax Withholding Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Refunds/Reimbursements	5110014	558,939,011	780,000,000	780,000,000	730,000,000	730,000,000	730,000,000	730,000,000
Claims	5110015	118,253	0	0	0	0	0	0
Total		559,057,264	780,000,000	780,000,000	730,000,000	730,000,000	730,000,000	730,000,000
Funding Sources								
Fund Balance	4000005	3,306,993	3,778,322		3,778,322	3,778,322	53,778,322	53,778,322
Tax Refunds	4000485	559,528,593	780,000,000		780,000,000	780,000,000	780,000,000	780,000,000
Total Funding		562,835,586	783,778,322		783,778,322	783,778,322	833,778,322	833,778,322
Excess Appropriation/(Funding)		(3,778,322)	(3,778,322)		(53,778,322)	(53,778,322)	(103,778,322)	(103,778,322)
Grand Total		559,057,264	780,000,000		730,000,000	730,000,000	730,000,000	730,000,000

Analysis of Budget Request

Appropriation: 237 - Corporate Income Tax

Funding Sources: TGC - Corporate Income Tax Withholding Fund

The Department of Finance and Administration - Revenue Services Division processes refunds for taxes paid from various sources. Appropriations to the Agency for Refunds/Reimbursements provide the mechanism necessary to refund collections of the various taxes as may be necessary.

This appropriation is used to make income tax refunds to corporate taxpayers in such amounts as may be determined by the Chief Fiscal Officer of the State or the courts.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $150,000,000 in each year of the biennium.

The Agency Request includes the following change for each year of the biennium:

- Decrease of ($50,000,000) in Refunds/Reimbursements to align with historical expenditure trends.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 237 - Corporate Income Tax

Funding Sources: TGC - Corporate Income Tax Withholding Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Refunds/Reimbursements	5110014	73,614,808	200,000,000	200,000,000	150,000,000	150,000,000	150,000,000	150,000,000
Claims	5110015	812,976	0	0	0	0	0	0
Total		74,427,784	200,000,000	200,000,000	150,000,000	150,000,000	150,000,000	150,000,000
Funding Sources								
Tax Refunds	4000485	74,427,784	200,000,000		150,000,000	150,000,000	150,000,000	150,000,000
Total Funding		74,427,784	200,000,000		150,000,000	150,000,000	150,000,000	150,000,000
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		74,427,784	200,000,000		150,000,000	150,000,000	150,000,000	150,000,000

Analysis of Budget Request

Appropriation: 239 - Gasoline Tax Refunds

Funding Sources: TBC - Gasoline Tax Refund Fund

The Department of Finance and Administration - Revenue Services Division processes refunds for taxes paid from various sources. Appropriations to the Agency for Refunds/Reimbursements provide the mechanism necessary to refund collections of the various taxes as may be necessary.

This appropriation is used for making motor fuel tax refunds derived from the fuel tax on gasoline and diesel. A refund results from an overpayment on taxes paid on fuel by a distributor or a supplier.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $1,500,000 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 239 - Gasoline Tax Refunds
Funding Sources: TBC - Gasoline Tax Refund Fund

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Claims 5110015	61,677	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Total	61,677	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Funding Sources							
Tax Refunds 4000485	61,677	1,500,000		1,500,000	1,500,000	1,500,000	1,500,000
Total Funding	61,677	1,500,000		1,500,000	1,500,000	1,500,000	1,500,000
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	61,677	1,500,000		1,500,000	1,500,000	1,500,000	1,500,000

Analysis of Budget Request

Appropriation: 240 - Interstate Motor Fuel Tax Refunds

Funding Sources: TBB - Interstate Motor Fuel Tax Refund Fund

The Department of Finance and Administration - Revenue Services Division processes refunds for taxes paid from various sources. Appropriations to the Agency for Refunds/Reimbursements provide the mechanism necessary to refund collections of the various taxes as may be necessary.

The Interstate Motor Fuel Tax Refund Fund consists of amounts transferred monthly from gross motor fuel taxes and gross special motor fuel tax collections, as required under Ark. Code Ann. § 26-55-714 and § 26-56-215. These funds are used to pay refunds to interstate motor fuel users. Refunds occur when interstate truckers purchase tax paid fuel in Arkansas, usually diesel, and then travel most of their miles in other states while operating vehicles weighing more than 26,001 pounds.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $10,000,000 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 240 - Interstate Motor Fuel Tax Refunds

Funding Sources: TBB - Interstate Motor Fuel Tax Refund Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Refunds/Reimbursements	5110014	382,226	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Total		382,226	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Funding Sources								
Fund Balance	4000005	1,447	1,447		1,447	1,447	1,447	1,447
Tax Refunds	4000485	382,226	10,000,000		10,000,000	10,000,000	10,000,000	10,000,000
Total Funding		383,673	10,001,447		10,001,447	10,001,447	10,001,447	10,001,447
Excess Appropriation/(Funding)		(1,447)	(1,447)		(1,447)	(1,447)	(1,447)	(1,447)
Grand Total		382,226	10,000,000		10,000,000	10,000,000	10,000,000	10,000,000

Analysis of Budget Request

Appropriation: 241 - Miscellaneous Tax Refunds

Funding Sources: MTA - Miscellaneous Revolving Fund

The Department of Finance and Administration - Revenue Services Division processes refunds for taxes paid from various sources. Appropriations to the Agency for Refunds/Reimbursements provide the mechanism necessary to refund collections of the various taxes as may be necessary.

Some of the sources that fall into the category of miscellaneous tax refunds are:

- Cigarette and Tobacco Excise Taxes
- Alcoholic Beverage Excise Taxes
- Promotion Assessments
- Severance Tax
- Amusement Machine Tax
- Soft Drink Tax
- Real Property Transfer Tax
- Waste Tire Fee
- Vending Device Decal Act of 1997
- Construction Nonresidential Surcharge

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $275,000,000 in each year of the biennium.

The Agency Request includes the following change for each year of the biennium:

- Increase of $100,000,000 in Refunds/Reimbursements to better align with historical expenditures.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 241 - Miscellaneous Tax Refunds
Funding Sources: MTA - Miscellaneous Revolving Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Refunds/Reimbursements	5110014	254,468,267	175,000,000	175,000,000	275,000,000	275,000,000	275,000,000	275,000,000
Total		254,468,267	175,000,000	175,000,000	275,000,000	275,000,000	275,000,000	275,000,000
Funding Sources								
Tax Refunds	4000485	254,468,267	175,000,000		275,000,000	275,000,000	275,000,000	275,000,000
Total Funding		254,468,267	175,000,000		275,000,000	275,000,000	275,000,000	275,000,000
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		254,468,267	175,000,000		275,000,000	275,000,000	275,000,000	275,000,000

Analysis of Budget Request

Appropriation: 281 - Revenue Services Division - Operations

Funding Sources: HSC - State Central Services

This State Central Services funded appropriation provides for the operation of the Department of Finance and Administration - Revenue Services Division which collects taxes, ensures compliance with state revenue laws, maintains driver history records, and administers motor vehicle titling and licensing.

Sections of the Revenue Services Division include the following offices:

- Income Tax
- Field Audit
- Motor Vehicle
- Excise Tax Administration
- Driver Services
- State Revenue Office Administration

With the exception of Regular Salaries, Personal Services Matching, and Capital Outlay, continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $134,879,980 in FY28 and $134,945,727 in FY29.

The Agency Request includes the following changes each year of the biennium:

- Discontinuation of seventeen (17) positions and associated Regular Salaries and Personal Services Matching through the elimination of vacant, unbudgeted positions process.
- Transfer of thirty-six (36) net total positions and associated Regular Salaries and Personal Services Matching to align the agency with ARForward initiatives through a comprehensive agency reorganization.
  - Thirty-five (35) positions to Business Area 0610 / Appropriation 272 - DFA Management Services – Operations
  - One (1) position to the Business Area 9906 / Appropriation Z42 - DFA-Shared Services Division
- Transfer of seven (7) extra help positions to Business Area 0610 / Appropriation 272 - DFA Management Services – Operations and associated Extra Help and Personal Services Matching to align the agency with ARForward initiatives through a comprehensive agency reorganization.
- Restoration of $600,000 in Capital Outlay each year of the biennium to support Information Technology needs.

The Executive Recommendation provides for the Agency Request, and the reclassification of two (2) positions.

Appropriation Summary

Appropriation: 281 - Revenue Services Division - Operations
Funding Sources: HSC - State Central Services

Commitment Item		Historical Data FY26 Actual Expenditures	Historical Data FY27 Budgeted Expenditures	Historical Data FY27 Authorized Appropriation	Agency Request and Executive Recommendation FY28 Agency	FY28 Executive	FY29 Agency	FY29 Executive
Regular Salaries	5010000	63,941,877	79,968,613	68,677,849	78,230,816	78,230,816	78,285,316	78,285,316
#Positions		**1,385**	**1,528**	**1,545**	**1,492**	**1,492**	**1,492**	**1,492**
Extra Help	5010001	296,803	250,000	400,000	378,125	378,125	378,125	378,125
#Extra Help		**21**	**80**	**80**	**73**	**73**	**73**	**73**
Personal Services Matching	5010003	27,278,573	30,588,008	28,269,255	29,975,039	29,975,039	29,986,286	29,986,286
Overtime	5010006	310,659	240,000	500,000	500,000	500,000	500,000	500,000
Operating Expenses	5020002	23,189,918	23,740,000	24,990,000	24,990,000	24,990,000	24,990,000	24,990,000
Conference & Travel Expenses	5050009	48,588	50,000	106,000	106,000	106,000	106,000	106,000
Professional Fees	5060010	685	25,000	100,000	100,000	100,000	100,000	100,000
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	39,350	0	600,000	600,000	600,000	600,000	600,000
Total		115,106,453	134,861,621	123,643,104	134,879,980	134,879,980	134,945,727	134,945,727
Funding Sources								
Fund Balance	4000005	1,554,756	1,151,710		0	0	0	0
General Revenue	4000010	0	450,546		450,546	450,546	450,546	450,546
Special Revenue	4000030	9,110,399	0		0	0	0	0
State Central Services	4000035	96,000,000	131,759,365		132,929,434	132,929,434	132,995,181	132,995,181
Inter-agency Fund Transfer	4000316	1,500,000	1,500,000		1,500,000	1,500,000	1,500,000	1,500,000
Other	4000370	8,093,008	0		0	0	0	0
Total Funding		116,258,163	134,861,621		134,879,980	134,879,980	134,945,727	134,945,727
Excess Appropriation/(Funding)		(1,151,710)	0		0	0	0	0
Grand Total		115,106,453	134,861,621		134,879,980	134,879,980	134,945,727	134,945,727

FY27 Budget amount in Regular Salaries and Personal Services Matching exceeds the authorized amount due to salary and matching rate adjustments during the 2025-2027 Biennium.

Interagency Transfer – $1,500,000 transferred from the Arkansas Insurance Department to the DFA - Revenue Division, pursuant to Ark. Code Ann. § 19-26-217.

Analysis of Budget Request

Appropriation: F10 - MV Special Plates

Funding Sources: NMV - MV Special Plates - Cash in Treasury

This appropriation was established for the disbursement of design-use and fundraising fees collected for Motor Vehicle Special License Plates to the proper, corresponding entities.

Funding for this appropriation is provided by cash funds.

Expenditure of appropriation is contingent upon available funding.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $5,500,000 in each year of the biennium.

The Agency Request includes the following change each year of the biennium:

- Increase of $500,000 in MV Special Plates – Administrative & Operations appropriation to align with increased collections of Specialty License Plates fees and their distributions to designated entities.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: F10 - MV Special Plates

Funding Sources: NMV - MV Special Plates - Cash in Treasury

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
MV Special Plates-Administrative 5900046	4,626,489	5,000,000	5,000,000	5,500,000	5,500,000	5,500,000	5,500,000
Total	4,626,489	5,000,000	5,000,000	5,500,000	5,500,000	5,500,000	5,500,000
Funding Sources							
Fund Balance 4000005	405,915	423,091		92,091	92,091	0	0
Cash Fund 4000045	4,643,665	4,669,000		5,100,000	5,100,000	5,100,000	5,100,000
Total Funding	5,049,580	5,092,091		5,192,091	5,192,091	5,100,000	5,100,000
Excess Appropriation/(Funding)	(423,091)	(92,091)		307,909	307,909	400,000	400,000
Grand Total	4,626,489	5,000,000		5,500,000	5,500,000	5,500,000	5,500,000

Analysis of Budget Request

Appropriation: M50 - Revenue Miscellaneous Cash

Funding Sources: NMV - Cash In Treasury (IRP/UCR Fees, Prepaid E911 Service Charge)

The Department of Finance and Administration, Revenue Services Division receives and collects fees from the International Registration Plan (IRP), Unified Carrier Registration (UCR), and E911 Service Charge.

Most fees and service charges are distributed to other entities for distribution and other purposes as authorized by law.

Funding for this appropriation is provided by cash funds.

Expenditure of appropriation is contingent upon available funding.

The Agency is requesting to continue appropriation in the amount of $100,000 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: M50 - Revenue Miscellaneous Cash

Funding Sources: NMV - Cash In Treasury (IRP/UCR Fees, Prepaid E911 Service Charge)

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Distribution Fees/Service Charge 5900046	24,716	100,000	100,000	100,000	100,000	100,000	100,000
Total	24,716	100,000	100,000	100,000	100,000	100,000	100,000
Funding Sources							
Cash Fund 4000045	24,716	100,000		100,000	100,000	100,000	100,000
Total Funding	24,716	100,000		100,000	100,000	100,000	100,000
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	24,716	100,000		100,000	100,000	100,000	100,000

DEPARTMENT OF SHARED ADMINISTRATIVE SERVICES

Employment Summary

	Male	Female	Total	%
White Employees	42	53	95	63 %
Black Employees	11	40	51	34 %
Other Racial Minorities	2	3	5	3 %
Total Minorities			56	37 %
Total Employees			151	100 %

Publications

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
Employee Benefits Division Quarterly Report to Legislative Council	A.C.A. § 21-5-422(b)(1)	Y	Y	1	A.C.A. § 21-5-422(b)(1)	0	0.00
OPM Annual Report to Legilative Council and Joint Budget Committee of 2 Year Vacant Postions	A.C.A. § 21-5-226(b)(2)	Y	Y	1	A.C.A. § 21-5-226(b)(2)	0	0.00
OPM Monthly Report of Salary Grids to Legislative Council or Joint Budget Committee	A.C.A. § 21-5-222(b)(1)	Y	Y	1	A.C.A. § 21-5-222(b)(1)	0	0.00
OPM Report of Job Series Adjustments to Legislative Council or Joint Budget Committee	A.C.A. § 21-5-208(c)(4)	Y	Y	1	A.C.A. § 21-5-208(c)(4)	0	0.00

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
OPM Report on Recruitment Incentives to Legislative Council or Joint Budget Committee	A.C.A. § 21-5-228(j)	Y	Y	1	A.C.A. § 21-5-228(j)	0	0.00
OPM Report on Shift Differenctials to Legislative Council or Joint Budget Committee	A.C.A. § 21-5-220(e)	Y	Y	1	A.C.A. § 21-5-220(e)	0	0.00
OPM Report on Special Compensation Awards to Legislative Council or Joint Budget Committee	A.C.A. § 21-5-227(h)	Y	Y	1	A.C.A. § 21-5-227(h)	0	0.00
OPM Special Rate of Pay report to Legislative Council or Joint Budget Committee	A.C.A. § 21-5-214(c)(3)(B) & (d)(2)	Y	Y	1	A.C.A. § 21-5-214(c)(3)(B) & (d)(2)	0	0.00
OPR State Captive Insurance Program Annual Report to Legislative Council or Joint Budget Committee	A.C.A. § 25-45-107(b)	Y	Y	1	A.C.A. § 25-45-107(b)	0	0.00
OSP Annual Report Justification & Savings of Procurements under A.C.A. § 19-61-103(14)(C)(i) to Legislative Audit	A.C.A. § 19-61-103(14)(C)(ii)	Y	Y	1	A.C.A. § 19-61-103(14)(C)(ii)	0	0.00
OSP Annual Report of Training to Review Subcomittee of Legislative Council	A.C.A. § 19-61-304(e)(1)	Y	Y	1	A.C.A. § 19-61-304(e)(1)	0	0.00
OSP Monthly Report of Executed Service Contracts	A.C.A. § 19-61-210(a)	Y	Y	1	A.C.A. § 19-61-210(a)	0	0.00
OSP Monthly Report of Special Procurements to Legislative Council	A.C.A. § 19-61-510(b)	Y	Y	1	A.C.A. § 19-61-510(b)	0	0.00
OSP Report of Cooperative Purchases to Legislative Council or Joint Budget Committee	A.C.A. § 19-61-802(b)(1)(A)	Y	Y	1	A.C.A. § 19-61-802(b)(1)(A)	0	0.00

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
OSP Report on High Efficiency Lighting to Legislative Council	A.C.A. § 19-61-516(d)(2)	Y	Y	1	A.C.A. § 19-61-516(d)(2)	0	0.00

Department Appropriation Summary

Appropriation		Historical Data FY26 Actual Expenditures	Pos	FY27 Budgeted Expenditures	Pos	FY27 Authorized Appropriation	Pos	Agency Request and Executive Recommendation FY28 Agency	Pos	FY28 Executive	Pos	FY29 Agency	Pos	FY29 Executive	Pos
CI8	Office of Property Risk - Operations	69,290,891	14	145,646,188	17	241,908,494	17	242,359,976	17	242,359,976	17	242,360,222	17	242,360,222	17
CI9	Office of Property Risk - Reserve SubFund	75,000,000	0	75,000,000	0	75,000,000	0	75,000,000	0	75,000,000	0	75,000,000	0	75,000,000	0
DE8	SSS - Commission Stipend/Mileage Pmts	215	0	15,000	0	100,000	0	14,000	0	14,000	0	14,000	0	14,000	0
DE9	SAS Miscellaneous Cash	1,855,681	14	3,372,228	20	3,161,776	22	5,941,955	35	5,941,955	35	5,942,938	35	5,942,938	35
DG4	SSS - Pcard/Tcard Prog	2,159,119	0	4,000,000	0	4,000,000	0	4,000,000	0	4,000,000	0	4,000,000	0	4,000,000	0
DG5	SSS - Marketing & Redist	959,013	11	1,294,424	13	1,271,393	14	1,299,807	13	1,299,807	13	1,299,807	13	1,299,807	13
DG6	SSS - Information Technology	452,047	0	600,000	0	600,000	0	600,000	0	600,000	0	600,000	0	600,000	0
Z22	Statewide Shared Services	18,736,994	113	19,920,129	153	15,589,911	157	24,316,697	161	24,316,697	161	24,316,697	161	24,316,697	161
Total		168,453,960	152	249,847,969	203	341,631,574	210	353,532,435	226	353,532,435	226	353,533,664	226	353,533,664	226

Funding Sources			%		%			%		%		%		%
Fund Balance	4000005	141,498,631	48.2	124,955,293	48.7		6,715,184	4.7	6,715,184	4.7	4,989,044	3.5	4,989,044	3.5
State Central Services	4000035	20,120,215	6.9	20,535,129	8.0		24,029,967	16.7	24,029,967	16.7	24,441,834	17.1	24,441,834	17.1
Cash Fund	4000045	1,666,187	0.6	1,350,000	0.5		1,350,000	0.9	1,350,000	0.9	1,350,000	0.9	1,350,000	0.9
Inter-agency Fund Transfer	4000316	23,621,790	8.1	0	0.0		0	0.0	0	0.0	0	0.0	0	0.0
Intra-agency Fund Transfer	4000317	0	0.0	0	0.0		0	0.0	0	0.0	0	0.0	0	0.0
M & R Sales	4000340	3,581,154	1.2	1,200,000	0.5		1,200,000	0.8	1,200,000	0.8	1,200,000	0.8	1,200,000	0.8
Other	4000370	28,029	0.0	0	0.0		0	0.0	0	0.0	0	0.0	0	0.0
Rebates	4000412	2,429,305	0.8	4,000,000	1.6		4,000,000	2.8	4,000,000	2.8	4,000,000	2.8	4,000,000	2.8
Service Charges	4000447	102,052,927	34.8	103,000,000	40.1		103,000,000	71.4	103,000,000	71.4	103,000,000	72.1	103,000,000	72.1
Transfer from EBD Trust Fund	4000528	750,000	0.3	1,522,731	0.6		3,868,648	2.7	3,868,648	2.7	3,868,648	2.7	3,868,648	2.7
Transfer to DFA Disbursing	4000610	(2,338,985)	(0.8)	0	0.0		0	0.0	0	0.0	0	0.0	0	0.0
Total Funds		293,409,253	100.0	256,563,153	100.0		144,163,799	100.0	144,163,799	100.0	142,849,526	100.0	142,849,526	100.0
Excess Appropriation/(Funding)		(124,955,293)		(6,715,184)			209,368,636		209,368,636		210,684,138		210,684,138	
Grand Total		168,453,960		249,847,969			353,532,435		353,532,435		353,533,664		353,533,664	

FY27 Budget amount in Appropriations DE9 - SAS Miscellaneous Cash, DG5 - SSS - Marketing & Redistribution, and Z22 - Statewide Shared Services exceeds the authorized amount due to salary and matching rate adjustments during the 2025-2027 Biennium.

Variance in Fund Balance is due to unfunded appropriation.

Analysis of Budget Request

Appropriation: CI8 - Office of Property Risk - Operations

Funding Sources: TCP - State Captive Insurance Program Trust Fund

This appropriation provides for operation of the Department of Shared Administrative Services - Office of Property Risk (OPR). OPR is responsible for managing the property insurance for all state agencies, public schools, and Institutions of Higher Education. The Office oversees the management of claims, rate and premium development, as well as loss prevention programs for participants. (Ark. Code Ann. § 19-3-506, § 19-26-338)

With the exception of Regular Salaries, Personal Services Matching, and Capital Outlay, continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $242,359,976 in FY28 and $242,360,222 in FY29.

The Agency Request includes the following change in both years of the biennium:

- Reallocation of $13,000 to Conference & Travel from Operating Expenses to support the agency's needs.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: CI8 - Office of Property Risk - Operations

Funding Sources: TCP - State Captive Insurance Program Trust Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	595,769	1,189,994	747,496	1,189,994	1,189,994	1,190,194	1,190,194
#Positions		**14**	**17**	**17**	**17**	**17**	**17**	**17**
Personal Services Matching	5010003	257,700	407,982	298,998	407,982	407,982	408,028	408,028
Operating Expenses	5020002	59,681,259	78,741,957	80,750,000	80,737,000	80,737,000	80,737,000	80,737,000
Conference & Travel Expenses	5050009	5,243	12,000	12,000	25,000	25,000	25,000	25,000
Professional Fees	5060010	1,324,837	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Data Processing	5090012	0	0	0	0	0	0	0
Claims	5110015	7,390,383	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000
Capital Outlay	5120011	0	100,000	100,000	0	0	0	0
Expenses and Claims	5900046	35,700	12,194,255	107,000,000	107,000,000	107,000,000	107,000,000	107,000,000
Total		69,290,891	145,646,188	241,908,494	242,359,976	242,359,976	242,360,222	242,360,222
Funding Sources								
Fund Balance	4000005	136,000,000	117,646,188		0	0	0	0
Inter-agency Fund Transfer	4000316	23,884,152	0		0	0	0	0
Intra-agency Fund Transfer	4000317	(75,000,000)	(75,000,000)		(75,000,000)	(75,000,000)	(75,000,000)	(75,000,000)
Service Charges	4000447	102,052,927	103,000,000		103,000,000	103,000,000	103,000,000	103,000,000
Total Funding		186,937,079	145,646,188		28,000,000	28,000,000	28,000,000	28,000,000
Excess Appropriation/(Funding)		(117,646,188)	0		214,359,976	214,359,976	214,360,222	214,360,222
Grand Total		69,290,891	145,646,188		242,359,976	242,359,976	242,360,222	242,360,222

FY26 Inter-agency Fund Transfer from BA 0425 Dept of Commerce - State Insurance Department included $14,710,127 from FC 56A - Public School Insurance Program, and $9,174,026 from FC 1QA - AMAIT - Operations, per act 779 of 2025.

FY27 Budget amount in Regular Salaries and Personal Services Matching exceeds the authorized amount due to salary and matching rate adjustments during the 2025-2027 Biennium.

Analysis of Budget Request

Appropriation: CI9 - Office of Property Risk - Reserve SubFund

Funding Sources: TCP - State Captive Insurance Program Trust Fund

This appropriation provides for the Department of Shared Administrative Services - Office of Property Risk (OPR) Investments. OPR must maintain sufficient reserves, and this allows for the investment of those reserves. In accordance with Ark. Code Ann. § 25-45-106, a reserve balance sub-fund is established within the State Captive Insurance Program Trust Fund, with all requirements defined therein.

Continuing level of appropriation is FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $75,000,000 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: CI9 - Office of Property Risk - Reserve SubFund
Funding Sources: TCP - State Captive Insurance Program Trust Fund

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Investment 5120013	75,000,000	75,000,000	75,000,000	75,000,000	75,000,000	75,000,000	75,000,000
Total	75,000,000	75,000,000	75,000,000	75,000,000	75,000,000	75,000,000	75,000,000
Funding Sources							
Intra-agency Fund Transfer 4000317	75,000,000	75,000,000		75,000,000	75,000,000	75,000,000	75,000,000
Total Funding	75,000,000	75,000,000		75,000,000	75,000,000	75,000,000	75,000,000
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	75,000,000	75,000,000		75,000,000	75,000,000	75,000,000	75,000,000

Analysis of Budget Request

Appropriation: DE8 - SSS - Commission Stipend/Mileage Pmts

Funding Sources: HSC - State Central Services

This appropriation provides for payment of stipends and mileage to commission members of the Public School Employee Health Benefit Advisory Commission and the State Employee Health Benefit Advisory Commission.

This appropriation is funded by State Central Services.

Continuing level of appropriation is FY2027 Authorized.

The Agency is requesting appropriation in the amount of $14,000 in each year of the biennium.

The Agency Request includes the following change in both years of the biennium:

- Reduction of ($86,000) in overall appropriation due to decreased stipend and travel needs.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: DE8 - SSS - Commission Stipend/Mileage Pmts
Funding Sources: HSC - State Central Services

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Public School Employee	5900046	215	7,500	50,000	7,000	7,000	7,000	7,000
State Employee	5900047	0	7,500	50,000	7,000	7,000	7,000	7,000
Total		215	15,000	100,000	14,000	14,000	14,000	14,000
Funding Sources								
State Central Services	4000035	215	15,000		14,000	14,000	14,000	14,000
Total Funding		215	15,000		14,000	14,000	14,000	14,000
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		215	15,000		14,000	14,000	14,000	14,000

Analysis of Budget Request

Appropriation: DE9 - SAS Miscellaneous Cash

Funding Sources: NFB - Cash in Treasury

This appropriation is used to provide spending authority for various activities such as the Department of Shared Administrative Services (DSAS) Office of Personnel Management - Inter-Agency Training Program, DSAS Office of State Procurement seminars, vendor fees and rebates, and DSAS - Employee Benefits Division. The source of funding for this appropriation is registration fees collected from participants attending training sessions, seminars, payment of vendor fees, and other miscellaneous reimbursements and revenues.

Expenditure of appropriation is contingent upon available funding.

With the exception of Regular Salaries and Personal Services Matching, continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $5,941,955 in FY28 and $5,942,938 in FY29.

The Agency request includes the following changes in both years of the biennium:

- Discontinuation of two (2) positions and associated Regular Salaries and Personal Services Matching through the elimination of vacant, unbudgeted positions process.

- Transfer in fifteen (15) positions and associated expenses from DSAS - Shared Administrative Services (9914) Fund Center Z22 - Statewide Shared Services, to align with the division's needs, as outlined below:
  - $1,130,177 in FY28 and $1,131,577 in FY29 in Regular Salaries appropriation.
  - $379,688 in FY28 and $379,871 in FY29 in Personal Services Matching appropriation.
  - $5,000 in Overtime appropriation.
  - $830,000 in Operating Expenses appropriation.
  - $54,089 in Professional Fees appropriation.

- Increase of $168,698 in Operating Expenses appropriation to support ongoing licensing costs associated with ARIBA, the state's new digital procurement solution.

- Change the appropriation title from 'Employee Benefits Division - Miscellaneous Cash' to 'SAS Miscellaneous Cash'.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: DE9 - SAS Miscellaneous Cash
Funding Sources: NFB - Cash in Treasury

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	709,080	1,089,254	927,650	2,221,231	2,221,231	2,222,031	2,222,031
#Positions		**14**	**20**	**22**	**35**	**35**	**35**	**35**
Extra Help	5010001	37,699	100,000	100,000	100,000	100,000	100,000	100,000
#Extra Help		**3**	**6**	**6**	**6**	**6**	**6**	**6**
Personal Services Matching	5010003	328,068	416,252	367,404	796,215	796,215	796,398	796,398
Overtime	5010006	0	0	0	5,000	5,000	5,000	5,000
Operating Expenses	5020002	757,463	953,222	953,222	1,951,920	1,951,920	1,951,920	1,951,920
Conference & Travel Expenses	5050009	0	71,800	71,800	71,800	71,800	71,800	71,800
Professional Fees	5060010	0	24,000	24,000	78,089	78,089	78,089	78,089
Data Processing	5090012	0	0	0	0	0	0	0
Refunds/Reimbursements	5110014	23,371	717,700	717,700	717,700	717,700	717,700	717,700
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		1,855,681	3,372,228	3,161,776	5,941,955	5,941,955	5,942,938	5,942,938
Funding Sources								
Fund Balance	4000005	2,836,627	3,397,133		2,897,636	2,897,636	2,174,329	2,174,329
Cash Fund	4000045	1,666,187	1,350,000		1,350,000	1,350,000	1,350,000	1,350,000
Transfer from EBD Trust Fund	4000528	750,000	1,522,731		3,868,648	3,868,648	3,868,648	3,868,648
Total Funding		5,252,814	6,269,864		8,116,284	8,116,284	7,392,977	7,392,977
Excess Appropriation/(Funding)		(3,397,133)	(2,897,636)		(2,174,329)	(2,174,329)	(1,450,039)	(1,450,039)
Grand Total		1,855,681	3,372,228		5,941,955	5,941,955	5,942,938	5,942,938

FY27 Budget amount in Regular Salaries and Personal Services Matching exceeds the authorized amount due to salary and matching rate adjustments during the 2025-2027 Biennium.

Expenditure of appropriation is contingent upon available funding.

Analysis of Budget Request

Appropriation: DG4 - SSS - Pcard/Tcard Prog

Funding Sources: MPC - Purchase & Corporate Travel Card Program Fund

This appropriation is funded by a miscellaneous revolving fund and is used for rebates from vendor banks, distribution to participating agencies and for operating expenses connected with the administration of the Purchase and Corporate Travel Card Program.

Arkansas Agency Travel Card Program

The Department of Shared Administrative Services (DSAS) - Office of State Procurement (OSP), State Agencies and Institutions of Higher Education have developed and implemented the Arkansas Agency Travel Card Program for employees that have valid business related travel expenses. The Office of State Procurement has responsibility for the development of policy and procedures. Agencies and Higher Education Institutions are responsible for the development of procedures consistent with State policies implementing the program.

Card holders use the card for any authorized travel related expense at any establishment or merchant that accepts the card. The Arkansas Travel Regulations govern most aspects of the State Travel Card Program.

Arkansas Purchasing Card Program

The State of Arkansas and participating organizations utilize the Arkansas Purchasing Card Program (P-Card) with a Purchasing Card to simplify, streamline, and facilitate the purchase and payment process.

The P-Card is a fast, flexible purchasing tool offering an enhancement to the existing purchasing processes and provides an extremely efficient and effective method for purchasing and paying for supplies with a total maximum per cycle limit that will be determined on an individual basis. The default maximum charges per individual card holder are $2,000 per cycle. The P-Card is to be used only for official business purchases for the State of Arkansas. Any attempt to use the P-Card for a purchase in excess of the set card limit will result in the purchase being rejected by the bank and the vendor.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation of $4,000,000 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: DG4 - SSS - Pcard/Tcard Prog

Funding Sources: MPC - Purchase & Corporate Travel Card Program Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Refunds/Reimbursements	5110014	2,159,119	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Total		2,159,119	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Funding Sources								
Fund Balance	4000005	797,179	797,179		797,179	797,179	797,179	797,179
Inter-agency Fund Transfer	4000316	(270,186)	0		0	0	0	0
Rebates	4000412	2,429,305	4,000,000		4,000,000	4,000,000	4,000,000	4,000,000
Total Funding		2,956,298	4,797,179		4,797,179	4,797,179	4,797,179	4,797,179
Excess Appropriation/(Funding)		(797,179)	(797,179)		(797,179)	(797,179)	(797,179)	(797,179)
Grand Total		2,159,119	4,000,000		4,000,000	4,000,000	4,000,000	4,000,000

Analysis of Budget Request

Appropriation: DG5 - SSS - Marketing & Redist

Funding Sources: MPH - Property Sales Holding Fund

This appropriation provides for operation of the Department of Share Administrative Services - Statewide Shared Services - Marketing and Redistribution (M&R) Program. State agencies are required to dispose of furnishings, equipment, vehicles and other inventory items through M&R. State and public agencies have first option to purchase these items. Funding for this service is provided via fees charged for goods and services offered through the M&R Warehouse.

With the exception of Regular Salaries and Personal Services Matching, continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $1,299,807 in each year of the biennium.

The Agency request includes the following changes in both years of the biennium:

- Discontinuation of one (1) positions and associated Regular Salaries and Personal Services Matching through the elimination of vacant, unbudgeted positions process.

- Reallocation of $27,296 from Operating Expenses appropriation to ensure adequate staffing and continuity of services during peak periods, as outlined below:
  - $15,000 to Extra Help and appropriation to maintain service levels.
  - $2,296 to Personal Services Matching appropriation to support the reallocation of resources.
  - $5,000 to Overtime appropriation to support coverage after work hours.
  - $5,000 to Conference and Travel appropriation for training and interstate learning opportunities.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: DG5 - SSS - Marketing & Redist
Funding Sources: MPH - Property Sales Holding Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	459,086	656,956	619,090	656,956	656,956	656,956	656,956
#Positions		**11**	**13**	**14**	**13**	**13**	**13**	**13**
Extra Help	5010001	0	0	5,000	20,000	20,000	20,000	20,000
#Extra Help		**0**	**0**	**0**	**0**	**0**	**0**	**0**
Personal Services Matching	5010003	208,356	253,863	263,698	256,542	256,542	256,542	256,542
Overtime	5010006	0	0	0	5,000	5,000	5,000	5,000
Operating Expenses	5020002	291,571	358,605	358,605	331,309	331,309	331,309	331,309
Conference & Travel Expenses	5050009	0	1,000	1,000	6,000	6,000	6,000	6,000
Professional Fees	5060010	0	24,000	24,000	24,000	24,000	24,000	24,000
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		959,013	1,294,424	1,271,393	1,299,807	1,299,807	1,299,807	1,299,807
Funding Sources								
Fund Balance	4000005	1,319,667	1,631,637		1,537,213	1,537,213	1,435,110	1,435,110
Inter-agency Fund Transfer	4000316	7,824	0		0	0	0	0
M & R Sales	4000340	3,581,154	1,200,000		1,200,000	1,200,000	1,200,000	1,200,000
Other	4000370	20,990	0		0	0	0	0
Transfer to DFA Disbursing	4000610	(2,338,985)	0		0	0	0	0
Total Funding		2,590,650	2,831,637		2,737,213	2,737,213	2,635,110	2,635,110
Excess Appropriation/(Funding)		(1,631,637)	(1,537,213)		(1,437,406)	(1,437,406)	(1,335,303)	(1,335,303)
Grand Total		959,013	1,294,424		1,299,807	1,299,807	1,299,807	1,299,807

FY27 Budget amount in Regular Salaries exceeds the authorized amount due to salary adjustments during the 2025-2027 Biennium.

Analysis of Budget Request

Appropriation: DG6 - SSS - Information Technology

Funding Sources: HSC - State Central Services

This appropriation provides for data processing, development, implementation, enhancement, and operation of information technology within the Department of Shared Administrative Services (DSAS).

This appropriation is funded by State Central Services.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation of $600,000 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: DG6 - SSS - Information Technology
Funding Sources: HSC - State Central Services

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Information Technology Services 5900044	452,047	600,000	600,000	600,000	600,000	600,000	600,000
Total	452,047	600,000	600,000	600,000	600,000	600,000	600,000
Funding Sources							
Fund Balance 4000005	145,610	93,563		93,563	93,563	93,563	93,563
State Central Services 4000035	400,000	600,000		600,000	600,000	600,000	600,000
Total Funding	545,610	693,563		693,563	693,563	693,563	693,563
Excess Appropriation/(Funding)	(93,563)	(93,563)		(93,563)	(93,563)	(93,563)	(93,563)
Grand Total	452,047	600,000		600,000	600,000	600,000	600,000

Analysis of Budget Request

Appropriation: Z22 - Statewide Shared Services

Funding Sources: HSC - State Central Services

The Department is comprised of the Office of the Secretary, the Arkansas Geographic Information Systems Office, the Division of Building Authority, the Office of State Technology, the Employee Benefits Division, the Office of Personnel Management, the Office of State Procurement, and the Office of Property Risk.

This appropriation supports the Administration of the Department of Shared Administrative Services, which provides department-wide administrative functions including fiscal management, legal services, information technology, and human resources. It also funds the Employees Benefit Division (EBD), which manages group health and life insurance programs and other benefit offerings for active and retired state and public school employees, ensuring efficient program operations, accessible and affordable benefits, and responsive customer service. In addition, the appropriation provides for the Offices of Personnel Management (OPM) and State Procurement (OSP), which offer statewide assistance and expertise in personnel administration, purchasing, and the enforcement of statutorily required controls.

This appropriation is funded by State Central Services.

With the exception of Regular Salaries and Personal Services Matching, continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $24,316,697 in each year of the biennium.

The Agency request includes the following changes in both years of the biennium:

- Addition of ten (10) new positions and associated Regular Salaries and Personal Services Matching within the Office of Personnel Management.

- Transfer in thirteen (13) positions and associated Regular Salaries and Personal Services Matching from DSAS – Office of State Technology (0470) Fund Center 2QX – Office of State Technology Operations. This action centralizes fiscal and accounting functions across the entire department, improving coordination, consistency, and efficiency in administrative operations.

- Transfer out fifteen (15) positions and associated expenses to DSAS – Shared Administrative Services (9914) Fund Center DE9 – SAS Miscellaneous Cash to align with the division's needs, as outlined below:
  - ($1,130,177) in FY28 and ($1,131,577) in FY29 in Regular Salaries appropriation.
  - ($379,688) in FY28 and ($379,871) in FY29 in Personal Services Matching appropriation.

- ($5,000) in Overtime appropriation.
- ($830,000) in Operating Expenses appropriation.
- ($54,089) in Professional Fees appropriation.

- Discontinuation of four (4) positions and associated Regular Salaries and Personal Services Matching through the elimination of vacant, unbudgeted positions process.
- Reclassification of one (1) position within OPM, resulting in $1,659 increase between Regular Salaries and Personal Services Matching, to ensure the role's title, responsibilities, and classification accurately reflect the duties performed.
- Increase of $2,600,000 in Operating Expenses appropriation to support ongoing licensing costs for the new Time and Leave system being implemented in FY27.
- Reallocation of $18,000 to Conference & Travel Expenses from Operating Expenses appropriation to support essential travel needed for skill development, certification requirements, and ongoing training tied to OPM's expanding service responsibilities.
- Transfer in $2,175,037 in AASIS Billings appropriation from the Department of Finance and Administration (0610) Fund Center 279 - Budget and Management Services - Information Technology to cover expenses shifting to the agency for the state's cloud-based HR system, SAP SuccessFactors.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: Z22 - Statewide Shared Services
Funding Sources: HSC - State Central Services

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	8,171,042	12,414,891	9,058,374	12,779,538	12,779,538	12,779,538	12,779,538
#Positions		**113**	**153**	**157**	**161**	**161**	**161**	**161**
Extra Help	5010001	44,029	91,512	91,512	91,512	91,512	91,512	91,512
#Extra Help		**8**	**12**	**24**	**24**	**24**	**24**	**24**
Personal Services Matching	5010003	2,887,348	4,067,865	3,094,164	4,213,838	4,213,838	4,213,838	4,213,838
Overtime	5010006	0	5,000	5,000	0	0	0	0
Operating Expenses	5020002	1,826,233	3,131,672	3,131,672	4,883,672	4,883,672	4,883,672	4,883,672
Conference & Travel Expenses	5050009	23,322	46,600	46,600	64,600	64,600	64,600	64,600
Professional Fees	5060010	750	162,589	162,589	108,500	108,500	108,500	108,500
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
OPM E-HR Upgrade Project	5900046	2,199,743	0	0	0	0	0	0
OSP E-Procurement Project	5900047	3,584,527	0	0	0	0	0	0
AASIS Billings	5900048	0	0	0	2,175,037	2,175,037	2,175,037	2,175,037
Total		18,736,994	19,920,129	15,589,911	24,316,697	24,316,697	24,316,697	24,316,697
Funding Sources								
Fund Balance	4000005	399,548	1,389,593		1,389,593	1,389,593	488,863	488,863
State Central Services	4000035	19,720,000	19,920,129		23,415,967	23,415,967	23,827,834	23,827,834
Other	4000370	7,039	0		0	0	0	0
Total Funding		20,126,587	21,309,722		24,805,560	24,805,560	24,316,697	24,316,697
Excess Appropriation/(Funding)		(1,389,593)	(1,389,593)		(488,863)	(488,863)	0	0
Grand Total		18,736,994	19,920,129		24,316,697	24,316,697	24,316,697	24,316,697

FY27 Budget amount in Regular Salaries and Personal Services Matching exceeds the authorized amount due to salary and matching rate adjustments during the 2025-2027 Biennium.

SHARED AND ADMINISTRATIVE SERVICES - BUILDING AUTHORITY DIVISION

Employment Summary

	Male	Female	Total	%
White Employees	35	3	38	84 %
Black Employees	4	1	5	11 %
Other Racial Minorities	1	1	2	5 %
Total Minorities			7	16 %
Total Employees			45	100 %

Publications

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
Monthly Report to Legilative Council and to the Governor	A.C.A. § 22-2-108(13)	Y	Y	1	A.C.A. § 22-2-108(13)	0	0.00

Department Appropriation Summary

Appropriation		Historical Data						Agency Request and Executive Recommendation							
		FY26		FY27		FY27		FY28				FY29			
		Actual Expenditures	Pos	Budgeted Expenditures	Pos	Authorized Appropriation	Pos	Agency	Pos	Executive	Pos	Agency	Pos	Executive	Pos
CG9	Army Navy Hospital Fire & Security Grant	366,078	0	0	0	0	0	1,798,000	0	1,798,000	0	1,548,000	0	1,548,000	0
D31	Justice Building Construction - Cash	811,749	0	2,000,000	0	2,000,000	0	2,000,000	0	2,000,000	0	2,000,000	0	2,000,000	0
T76	Building Authority-State Operations	1,968,162	21	2,219,092	21	2,212,759	26	2,221,325	21	2,221,325	21	2,225,672	21	2,225,672	21
T77	Building Maintenance	18,270,217	31	24,726,094	32	27,656,586	33	27,902,076	32	27,902,076	32	27,902,830	32	27,902,830	32
T78	Acquisition and Maintenance	2,800	0	500,633	0	4,306,650	0	4,306,650	0	4,306,650	0	4,306,650	0	4,306,650	0
T79	Justice Building Operations	629,995	1	720,467	2	713,076	2	727,916	2	727,916	2	727,916	2	727,916	2
T80	Justice Building Maintenance	0	0	341,940	0	404,293	0	404,293	0	404,293	0	404,293	0	404,293	0
T82	Sustainable Bldg Design Revolv Loan Prog	0	0	10,739,371	0	10,739,371	0	10,739,371	0	10,739,371	0	10,739,371	0	10,739,371	0
T86	Cash in State Treasury	12,715	0	2,777,995	0	2,865,890	0	2,865,890	0	2,865,890	0	2,865,890	0	2,865,890	0
Total		22,061,716	53	44,025,592	55	50,898,625	61	52,965,521	55	52,965,521	55	52,720,622	55	52,720,622	55
Funding Sources			%		%				%		%		%		%
Fund Balance	4000005	29,317,389	59.4	27,261,571	58.4			2,626,478	10.7	2,626,478	10.7	0	0.0	0	0.0
General Revenue	4000010	1,966,972	4.0	2,212,759	4.7			2,220,395	9.1	2,220,395	9.1	2,220,395	10.3	2,220,395	10.3
Federal Revenue	4000020	366,078	0.7	0	0.0			1,798,000	7.3	1,798,000	7.3	1,548,000	7.2	1,548,000	7.2
State Central Services	4000035	628,432	1.3	720,467	1.5			727,916	3.0	727,916	3.0	727,916	3.4	727,916	3.4
Cash Fund	4000045	93,138	0.2	0	0.0			0	0.0	0	0.0	0	0.0	0	0.0
Performance Fund	4000055	0	0.0	6,333	0.0			0	0.0	0	0.0	0	0.0	0	0.0
Inter-agency Fund Transfer	4000316	100,000	0.2	0	0.0			0	0.0	0	0.0	0	0.0	0	0.0
Loan Repayment	4000330	23,641	0.0	0	0.0			650,000	2.7	650,000	2.7	650,000	3.0	650,000	3.0
Other	4000370	715,427	1.5	315,000	0.7			315,000	1.3	315,000	1.3	315,000	1.5	315,000	1.5
Rental Income	4000430	15,076,270	30.6	15,100,000	32.4			15,100,000	61.7	15,100,000	61.7	15,100,000	69.9	15,100,000	69.9
State Administration of Justice	4000470	1,035,940	2.1	1,035,940	2.2			1,035,940	4.2	1,035,940	4.2	1,035,940	4.8	1,035,940	4.8
Total Funds		49,323,287	100.0	46,652,070	100.0			24,473,729	100.0	24,473,729	100.0	21,597,251	100.0	21,597,251	100.0
Excess Appropriation/(Funding)		(27,261,571)		(2,626,478)				28,491,792		28,491,792		31,123,371		31,123,371	
Grand Total		22,061,716		44,025,592				52,965,521		52,965,521		52,720,622		52,720,622	

FY27 Budget amount in Appropriations T76 – Building Authority-State Operations and T79 – Justice Building Operations exceeds the authorized amount due to salary and matching rate adjustments during the 2025-2027 Biennium.

Analysis of Budget Request

Appropriation: CG9 - Army Navy Hospital Fire & Security Grant

Funding Sources: FDB - Federal

This appropriation is funded by a federal grant awarded by the Department of Defense's Office of Local Defense Community Cooperation for security and fire safety upgrades designed to reduce the risk of fire that could damage historic structures or spread to the adjacent Hot Springs National Park. The improvements include securing the property's perimeter, reducing fire risk, repairing fire suppression systems, and enhancing surveillance through cameras and increased security personnel presence.

The Agency is requesting appropriation in the amount of $1,798,000 in FY28 and $1,548,000 in FY29.

The Agency requests to establish appropriation from a Miscellaneous Federal Grant originally approved by the Arkansas Legislative Council for FY27, as outlined below:

- $550,000 in Operating Expenses appropriation for both years in the biennium.
- $48,000 in Professional Fees appropriation for both years in the biennium.
- $200,000 in Capital Outlay appropriation for both years in the biennium.
- $1,000,000 for FY28 and $750,000 for FY29 in Fire & Protective Services Grant Expenses appropriation.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: CG9 - Army Navy Hospital Fire & Security Grant
Funding Sources: FDB - Federal

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Operating Expenses	5020002	305,692	0	0	550,000	550,000	550,000	550,000
Professional Fees	5060010	60,386	0	0	48,000	48,000	48,000	48,000
Capital Outlay	5120011	0	0	0	200,000	200,000	200,000	200,000
Fire & Protective Services Grant	5900046	0	0	0	1,000,000	1,000,000	750,000	750,000
Total		366,078	0	0	1,798,000	1,798,000	1,548,000	1,548,000
Funding Sources								
Federal Revenue	4000020	366,078	0		1,798,000	1,798,000	1,548,000	1,548,000
Total Funding		366,078	0		1,798,000	1,798,000	1,548,000	1,548,000
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		366,078	0		1,798,000	1,798,000	1,548,000	1,548,000

Appropriation was established through the authority of the Miscellaneous Federal Program Act, originally approved by the Arkansas Legislative Council for FY27.

Analysis of Budget Request

Appropriation: D31 - Justice Building Construction - Cash

Funding Sources: 132 - Justice Building Construction Cash Fund

The Justice Building Construction cash appropriation provides for debt service obligations associated with construction and renovation of the Justice Building. Funding is provided by court cost receipts transferred from the State Administration of Justice Fund to the Justice Building Construction Fund, established by Ark. Code Ann. § 19-27-264. This funding is to be used exclusively for the financing of additions, extensions, and improvements to the Justice Building. This includes the repayment of debt service obligations which were incurred in order to make improvements to the Justice Building.

Expenditure of appropriation is contingent upon available funding.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $2,000,000 in both years of the biennium.

The Agency request includes the following change in both years of the biennium:

- Reallocation of $2,000,000 to Debt Service from Construction appropriation to align with agency's needs due to the completion of the construction phase of the project.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: D31 - Justice Building Construction - Cash
Funding Sources: 132 - Justice Building Construction Cash Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Construction	5090005	811,749	2,000,000	2,000,000	0	0	0	0
Debt Service	5120019	0	0	0	2,000,000	2,000,000	2,000,000	2,000,000
Total		811,749	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Funding Sources								
Fund Balance	4000005	1,137,674	1,316,034		306,034	306,034	0	0
Other	4000370	109	0		0	0	0	0
State Administration of Justice	4000470	990,000	990,000		990,000	990,000	990,000	990,000
Total Funding		2,127,783	2,306,034		1,296,034	1,296,034	990,000	990,000
Excess Appropriation/(Funding)		(1,316,034)	(306,034)		703,966	703,966	1,010,000	1,010,000
Grand Total		811,749	2,000,000		2,000,000	2,000,000	2,000,000	2,000,000

Expenditure of appropriation is contingent upon available funding.

Analysis of Budget Request

Appropriation: T76 - Building Authority-State Operations

Funding Sources: HUA - Miscellaneous Agencies Fund

This general revenue funded appropriation provides for the operations of the Division of Building Authority (DBA). Functions include administration, leasing, architectural, construction, finance, engineering, and building maintenance.

This appropriation is funded by general revenue.

With the exception of Regular Salaries and Personal Services Matching, continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $2,221,325 in FY28 and $2,225,672 in FY29, and General Revenue funding in the amount of $2,220,395 for each year of the biennium.

The Agency request includes the following changes in both years of the biennium:

- Discontinuation of five (5) positions and associated Regular Salaries and Personal Services Matching through the elimination of vacant, unbudgeted positions process.

- Reallocation of $3,000 to Operating Expenses appropriation from Conference & Travel Expenses to align with the agency's needs.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: T76 - Building Authority-State Operations
Funding Sources: HUA - Miscellaneous Agencies Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	1,426,380	1,611,985	1,591,448	1,613,785	1,613,785	1,617,285	1,617,285
#Positions		**21**	**21**	**26**	**21**	**21**	**21**	**21**
Personal Services Matching	5010003	492,963	554,952	569,156	555,385	555,385	556,232	556,232
Operating Expenses	5020002	45,395	45,955	45,955	48,955	48,955	48,955	48,955
Conference & Travel Expenses	5050009	3,424	6,200	6,200	3,200	3,200	3,200	3,200
Professional Fees	5060010	0	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		1,968,162	2,219,092	2,212,759	2,221,325	2,221,325	2,225,672	2,225,672
Funding Sources								
General Revenue	4000010	1,966,972	2,212,759		2,220,395	2,220,395	2,220,395	2,220,395
Performance Fund	4000055	0	6,333		0	0	0	0
Other	4000370	1,190	0		0	0	0	0
Total Funding		1,968,162	2,219,092		2,220,395	2,220,395	2,220,395	2,220,395
Excess Appropriation/(Funding)		0	0		930	930	5,277	5,277
Grand Total		1,968,162	2,219,092		2,221,325	2,221,325	2,225,672	2,225,672

FY27 Budget amount in Regular Salaries exceeds the authorized amount due to salary adjustments during the 2025-2027 Biennium.

Analysis of Budget Request

Appropriation: T77 - Building Maintenance

Funding Sources: MWJ - Building Authority Division Maintenance Fund

The Building Maintenance appropriation is funded from rental income and reimbursements from Division of Building Authority (DBA) owned or operated buildings. It supports the property management and critical maintenance needs of state-owned and DBA-operated office buildings.

With the exception of Regular Salaries and Personal Services Matching, continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $27,902,076 in FY28 and $27,902,830 in FY29.

The Agency request includes the following changes in both years of the biennium:

- Discontinuation of one (1) position and associated Regular Salaries and Personal Services Matching through the elimination of vacant, unbudgeted positions process.

- Reallocation of $30,000 to Extra Help and $2,652 to Personal Services Matching appropriation from Operating Expenses to align with the agency's needs.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: T77 - Building Maintenance
Funding Sources: MWJ - Building Authority Division Maintenance Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	1,506,022	1,699,507	1,511,942	1,699,507	1,699,507	1,700,068	1,700,068
#Positions		**31**	**32**	**33**	**32**	**32**	**32**	**32**
Extra Help	5010001	47,533	15,000	15,000	45,000	45,000	45,000	45,000
#Extra Help		**4**	**9**	**9**	**9**	**9**	**9**	**9**
Personal Services Matching	5010003	631,802	665,368	617,443	678,020	678,020	678,213	678,213
Overtime	5010006	5,053	40,000	40,000	40,000	40,000	40,000	40,000
Operating Expenses	5020002	6,580,998	11,083,631	13,659,015	13,626,363	13,626,363	13,626,363	13,626,363
Conference & Travel Expenses	5050009	14,885	15,000	15,000	15,000	15,000	15,000	15,000
Professional Fees	5060010	0	50,000	50,000	50,000	50,000	50,000	50,000
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	90,741	0	0	0	0	0	0
Debt Service	5120019	4,401,448	4,411,588	5,002,186	5,002,186	5,002,186	5,002,186	5,002,186
Critical Maintenance	5120032	4,991,735	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000
Facilities Management Contingen	5130018	0	125,000	125,000	125,000	125,000	125,000	125,000
Rent of Space	5900022	0	121,000	121,000	121,000	121,000	121,000	121,000
Total		18,270,217	24,726,094	27,656,586	27,902,076	27,902,076	27,902,830	27,902,830
Funding Sources								
Fund Balance	4000005	12,014,228	9,632,846		321,752	321,752	0	0
Inter-agency Fund Transfer	4000316	100,000	0		0	0	0	0
Other	4000370	712,565	315,000		315,000	315,000	315,000	315,000
Rental Income	4000430	15,076,270	15,100,000		15,100,000	15,100,000	15,100,000	15,100,000
Total Funding		27,903,063	25,047,846		15,736,752	15,736,752	15,415,000	15,415,000
Excess Appropriation/(Funding)		(9,632,846)	(321,752)		12,165,324	12,165,324	12,487,830	12,487,830
Grand Total		18,270,217	24,726,094		27,902,076	27,902,076	27,902,830	27,902,830

FY26 Inter-agency Fund Transfer included $100,000 from the Various General Discretionary Majority Vote Set-Aside of the Restricted Reserve Fund, Act 1017 of 2025, Section 3 (4)(A).

FY27 Budget amount in Regular Salaries and Personal Services Matching exceeds the authorized amount due to salary and matching rate adjustments during the 2025-2027 Biennium.

Analysis of Budget Request

Appropriation: T78 - Acquisition and Maintenance

Funding Sources: MRE - Building Authority Division Real Estate Fund

The purpose of this appropriation is the acquisition and operation of additional buildings for state occupancy. Funding payable from the Real Estate Fund allows the Department of Shared Administrative Services - Division of Building Authority (DBA) to acquire buildings for general government use as opportunities arise as well as provide construction and renovation as needed. Expenditures would be offset by income from the operation of properties acquired.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $4,306,650 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: T78 - Acquisition and Maintenance
Funding Sources: MRE - Building Authority Division Real Estate Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Operating Expenses	5020002	2,800	200,000	300,000	300,000	300,000	300,000	300,000
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0
Professional Fees	5060010	0	633	1,506,650	1,506,650	1,506,650	1,506,650	1,506,650
Construction/Acquisition/Mainter	5090005	0	300,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		2,800	500,633	4,306,650	4,306,650	4,306,650	4,306,650	4,306,650
Funding Sources								
Fund Balance	4000005	503,433	500,633		0	0	0	0
Total Funding		503,433	500,633		0	0	0	0
Excess Appropriation/(Funding)		(500,633)	0		4,306,650	4,306,650	4,306,650	4,306,650
Grand Total		2,800	500,633		4,306,650	4,306,650	4,306,650	4,306,650

Analysis of Budget Request

Appropriation: T79 - Justice Building Operations

Funding Sources: MWJ - Building Authority Division Maintenance Fund

This appropriation provides for the operations of the Justice Building. Funding is provided under special language provisions for a transfer from the State Central Services Fund to the Division of Building Authority (DBA) Maintenance Fund for actual expenditures up to the authorized appropriation level.

With the exception of Regular Salaries and Personal Services Matching, continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $727,916 in each year of the biennium.

The Agency Request includes the following change in both years of the biennium:

- Increase of $6,000 in Overtime and $1,449 in Personal Services Matching appropriation to ensure sufficient staffing for essential after-hours and weekend work.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: T79 - Justice Building Operations
Funding Sources: MWJ - Building Authority Division Maintenance Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	55,063	96,790	91,441	96,790	96,790	96,790	96,790
#Positions		**1**	**2**	**2**	**2**	**2**	**2**	**2**
Personal Services Matching	5010003	25,886	39,224	37,182	40,673	40,673	40,673	40,673
Overtime	5010006	0	0	0	6,000	6,000	6,000	6,000
Operating Expenses	5020002	549,046	569,453	569,453	569,453	569,453	569,453	569,453
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0
Professional Fees	5060010	0	15,000	15,000	15,000	15,000	15,000	15,000
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		629,995	720,467	713,076	727,916	727,916	727,916	727,916
Funding Sources								
State Central Services	4000035	628,432	720,467		727,916	727,916	727,916	727,916
Other	4000370	1,563	0		0	0	0	0
Total Funding		629,995	720,467		727,916	727,916	727,916	727,916
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		629,995	720,467		727,916	727,916	727,916	727,916

FY27 Budget amount in Regular Salaries and Personal Services Matching exceeds the authorized amount due to salary and matching rate adjustments during the 2025-2027 Biennium.

Analysis of Budget Request

Appropriation: T80 - Justice Building Maintenance

Funding Sources: MJB - Justice Building Fund

The Justice Building Maintenance appropriation provides for maintenance of the Justice Building. Funding is provided by court cost receipts transferred from the State Administration of Justice Fund to be used exclusively for maintenance of the Justice Building (Ark. Code Ann. § 19-27-240).

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $404,293 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: T80 - Justice Building Maintenance
Funding Sources: MJB - Justice Building Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Special Maintenance	5120032	0	341,940	404,293	404,293	404,293	404,293	404,293
Total		0	341,940	404,293	404,293	404,293	404,293	404,293
Funding Sources								
Fund Balance	4000005	258,544	304,484		8,484	8,484	0	0
State Administration of Justice	4000470	45,940	45,940		45,940	45,940	45,940	45,940
Total Funding		304,484	350,424		54,424	54,424	45,940	45,940
Excess Appropriation/(Funding)		(304,484)	(8,484)		349,869	349,869	358,353	358,353
Grand Total		0	341,940		404,293	404,293	404,293	404,293

Analysis of Budget Request

Appropriation: T82 - Sustainable Bldg Design Revolv Loan Prog

Funding Sources: MBD - Sustainable Building Design Revolving Loan Fund

The purpose of this appropriation is to provide loans to State Agencies for the Sustainable Building Design Program, established by Ark. Code Ann. § 22-3-1901. A loan made from this program must be for a renovation of a state-owned property for an amount that exceeds two hundred fifty thousand dollars ($250,000) with the term for repayment not to exceed ten (10) years.

Funding for this appropriation consists of funds transferred from the Development and Enhancement Fund, federal grants, and loan repayments from state agencies.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $10,739,371 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: T82 - Sustainable Bldg Design Revolv Loan Prog
Funding Sources: MBD - Sustainable Building Design Revolving Loan Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Loans	5120029	0	10,739,371	10,739,371	10,739,371	10,739,371	10,739,371	10,739,371
Total		0	10,739,371	10,739,371	10,739,371	10,739,371	10,739,371	10,739,371
Funding Sources								
Fund Balance	4000005	12,690,206	12,713,847		1,974,476	1,974,476	0	0
Loan Repayment	4000330	23,641	0		650,000	650,000	650,000	650,000
Total Funding		12,713,847	12,713,847		2,624,476	2,624,476	650,000	650,000
Excess Appropriation/(Funding)		(12,713,847)	(1,974,476)		8,114,895	8,114,895	10,089,371	10,089,371
Grand Total		0	10,739,371		10,739,371	10,739,371	10,739,371	10,739,371

Analysis of Budget Request

Appropriation: T86 - Cash in State Treasury

Funding Sources: NBA - Cash in Treasury

The Building Improvement Fund was created in FY15 as a result of funds received by several agencies of the State for a bankruptcy claim (Delaware) filed in 2002 through the Arkansas Attorney General's office against an asbestos company, W.R. Grace. This appropriation is used for Building Improvements such as Asbestos Abatement. Funding comes from a settlement transfer from the Attorney General's office.

Expenditure of appropriation is contingent upon available funding.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $2,865,890 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: T86 - Cash in State Treasury
Funding Sources: NBA - Cash in Treasury

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Building Improvements	5900046	12,715	2,777,995	2,865,890	2,865,890	2,865,890	2,865,890	2,865,890
Total		12,715	2,777,995	2,865,890	2,865,890	2,865,890	2,865,890	2,865,890
Funding Sources								
Fund Balance	4000005	2,713,304	2,793,727		15,732	15,732	0	0
Cash Fund	4000045	93,138	0		0	0	0	0
Total Funding		2,806,442	2,793,727		15,732	15,732	0	0
Excess Appropriation/(Funding)		(2,793,727)	(15,732)		2,850,158	2,850,158	2,865,890	2,865,890
Grand Total		12,715	2,777,995		2,865,890	2,865,890	2,865,890	2,865,890

Expenditure of appropriation is contingent upon available funding.

SHARED AND ADMINISTRATIVE SERVICES - GEOGRAPHIC INFORMATION SYSTEMS DIVISION

Employment Summary

	Male	Female	Total	%
White Employees	8	4	12	100 %
Black Employees	0	0	0	0 %
Other Racial Minorities	0	0	0	0 %
Total Minorities			0	0 %
Total Employees			12	100 %

Publications

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
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Department Appropriation Summary

	Historical Data						Agency Request and Executive Recommendation							
	FY26		FY27		FY27		FY28				FY29			
Appropriation	**Actual Expenditures**	**Pos**	**Budgeted Expenditures**	**Pos**	**Authorized Appropriation**	**Pos**	**Agency**	**Pos**	**Executive**	**Pos**	**Agency**	**Pos**	**Executive**	**Pos**
56X GeoStor & Framework	78,287	0	1,172,000	0	1,200,000	0	1,200,000	0	1,200,000	0	1,200,000	0	1,200,000	0
56Y Geographic Information Systems	1,592,466	12	1,786,578	13	2,305,464	13	1,930,395	13	1,930,395	13	1,930,395	13	1,930,395	13
NOT REQUESTED FOR THE BIENNIUM														
CC1 GIS LiDAR (46)	1,617,105	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	3,287,858	12	2,958,578	13	3,505,464	13	3,130,395	13	3,130,395	13	3,130,395	13	3,130,395	13
Funding Sources		**%**		**%**				**%**		**%**		**%**		**%**
Fund Balance 4000005	783,003	17.1	1,293,688	38.0			443,688	17.4	443,688	17.4	0	0.0	0	0.0
General Revenue 4000010	1,941,934	42.4	1,756,171	51.6			1,786,578	69.9	1,786,578	69.9	1,786,578	84.6	1,786,578	84.6
Cash Fund 4000045	1,617,105	35.3	0	0.0			0	0.0	0	0.0	0	0.0	0	0.0
Trust Fund 4000050	175,219	3.8	322,000	9.5			325,000	12.7	325,000	12.7	325,000	15.4	325,000	15.4
Performance Fund 4000055	0	0.0	30,407	0.9			0	0.0	0	0.0	0	0.0	0	0.0
General Revenue Transfer 4000259	0	0.0	0	0.0			0	0.0	0	0.0	0	0.0	0	0.0
Other 4000370	64,285	1.4	0	0.0			0	0.0	0	0.0	0	0.0	0	0.0
Total Funds	4,581,546	100.0	3,402,266	100.0			2,555,266	100.0	2,555,266	100.0	2,111,578	100.0	2,111,578	100.0
Excess Appropriation/(Funding)	(1,293,688)		(443,688)				575,129		575,129		1,018,817		1,018,817	
Grand Total	3,287,858		2,958,578				3,130,395		3,130,395		3,130,395		3,130,395	

Analysis of Budget Request

Appropriation: 56X - GeoStor & Framework

Funding Sources: TGS - Geographic Information Systems Fund

The Geographic Information Systems Fund consists of funds approved by the General Assembly, Carry Forward from Geographic Information Systems Operations appropriation, contributions, federal funds, and any other funds allowable by law. This fund is used to carry out the duties, responsibilities, and authority of the Arkansas Geographic Information Systems Board; and create, update, and maintain GeoStor, the Arkansas Spatial Data Infrastructure.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $1,200,000 in each year of the biennium.

The Agency Request includes the following changes in each year of the biennium:

- Transfer in one (1) extra-help position and associated appropriation from FC 56Y – Geographic Information Systems.

- Increase of $15,000 in Extra Help and $1,147 in Personal Services Matching appropriation to support workload needs, as outlined below:
  - $6,957 transferred from FC 56Y – Geographic Information Systems.

  - $9,190 reallocated from Geostor & Framework appropriation.

- Decrease of ($6,957) in Geostor & Framework appropriation to align with funding.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 56X - GeoStor & Framework

Funding Sources: TGS - Geographic Information Systems Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Extra Help	5010001	0	0	0	15,000	15,000	15,000	15,000
#Extra Help		**0**	**0**	**0**	**1**	**1**	**1**	**1**
Personal Services Matching	5010003	0	0	0	1,147	1,147	1,147	1,147
Geostor & Framework	5900047	78,287	1,172,000	1,200,000	1,183,853	1,183,853	1,183,853	1,183,853
Total		78,287	1,172,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Funding Sources								
Fund Balance	4000005	769,727	942,620		443,688	443,688	0	0
Trust Fund	4000050	175,219	322,000		325,000	325,000	325,000	325,000
General Revenue Transfer	4000259	13,276	351,068		0	0	0	0
Other	4000370	62,685	0		0	0	0	0
Total Funding		1,020,907	1,615,688		768,688	768,688	325,000	325,000
Excess Appropriation/(Funding)		(942,620)	(443,688)		431,312	431,312	875,000	875,000
Grand Total		78,287	1,172,000		1,200,000	1,200,000	1,200,000	1,200,000

As per Act 777 of 2025, Section 41, the 2025-2026 Actual General Revenue Transfer transferred the unexpended balance of general revenue from the Geographic Information Systems Miscellaneous Agencies Fund to the Geographic Information Systems Fund.

Analysis of Budget Request

Appropriation: 56Y - Geographic Information Systems

Funding Sources: HUA - Miscellaneous Agencies Fund

GIS was established to provide geographic information services and data to cities, counties, state and federal agencies, private businesses, and citizens. It provides technology transfer and educational services to all users of GeoStor and enables specific county level projects to become more integrated within GeoStor. The Arkansas Spatial Data Infrastructure (ASDI) is a public resource that provides storage and easy access to essential statewide geographically linked information such as maps, boundaries, aerial photography, facilities, and natural resources. This appropriation provides for the operations of the Office.

This appropriation is funded by general revenue.

With the exception of Regular Salaries, Personal Services Matching, and Capital Outlay, continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $1,930,395 and general revenue funding in the amount of $1,786,578 in each year of the biennium.

The Agency Request includes the following changes in each year of the biennium:

- Transfer out one (1) extra-help position, along with $6,957 between Extra Help and Personal Services Match appropriation, to the GIS Trust Fund, FC 56X – GeoStor & Framework.

- Decrease of ($277,639) in Operating Expenses appropriation to align with agency's needs, of which:
  - $150,000 are reallocated to Capital Outlay to continue updating of aerial imagery essential for the agency.

- Decrease of ($5,150) in Conference & Travel appropriation to align with agency's needs.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 56Y - Geographic Information Systems
Funding Sources: HUA - Miscellaneous Agencies Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	1,014,652	1,112,574	937,997	1,112,574	1,112,574	1,112,574	1,112,574
#Positions		**12**	**13**	**13**	**13**	**13**	**13**	**13**
Extra Help	5010001	0	0	6,463	0	0	0	0
#Extra Help		**0**	**1**	**1**	**0**	**0**	**0**	**0**
Personal Services Matching	5010003	327,861	358,518	318,912	358,518	358,518	358,518	358,518
Operating Expenses	5020002	168,267	93,103	470,742	193,103	193,103	193,103	193,103
Conference & Travel Expenses	5050009	2,736	3,500	14,350	9,200	9,200	9,200	9,200
Professional Fees	5060010	78,950	80,000	107,000	107,000	107,000	107,000	107,000
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	138,883	450,000	150,000	150,000	150,000	150,000
Total		1,592,466	1,786,578	2,305,464	1,930,395	1,930,395	1,930,395	1,930,395
Funding Sources								
Fund Balance	4000005	13,276	351,068		0	0	0	0
General Revenue	4000010	1,941,934	1,756,171		1,786,578	1,786,578	1,786,578	1,786,578
Performance Fund	4000055	0	30,407		0	0	0	0
General Revenue Transfer	4000259	(13,276)	(351,068)		0	0	0	0
Other	4000370	1,600	0		0	0	0	0
Total Funding		1,943,534	1,786,578		1,786,578	1,786,578	1,786,578	1,786,578
Excess Appropriation/(Funding)		(351,068)	0		143,817	143,817	143,817	143,817
Grand Total		1,592,466	1,786,578		1,930,395	1,930,395	1,930,395	1,930,395

FY27 Budget amount in Regular Salaries and Personal Services Matching exceeds the authorized amount due to salary and matching rate adjustments during the 2025-2027 Biennium.

As per Act 777 of 2025, Section 41, the 2025-2026 Actual General Revenue Transfer transferred the unexpended balance of general revenue from the Geographic Information Systems Miscellaneous Agencies Fund to the Geographic Information Systems Fund.

CARRY FORWARD OF ANY REMAINING FUND BALANCES FROM FISCAL YEAR 2026 TO FISCAL YEAR 2027

Agency: Shared and Administrative Services - Geographic Information Systems Division

Program: Geographic Information Systems

Act #: Act 777 of 2024 Section(s) #: 41

Estimated Carry Forward Amount $ 375,000.00 Funding Source: General Revenue

Accounting Information:

Business Area: 0472 Funds Center: 56Y Fund: HUA Functional Area: ADMN

Current law requires a written statement be submitted to the DFA Office of Budget stating the reason(s) to carry forward funding for a program or a specific line item within a program remaining on June 30th of a fiscal year.

Justification for carry forward of fund balance:

Funds will be used to support the operation and maintenance of the Arkansas Spatial Data Infrastructure, creating, updating, maintaining and disseminating framework spatial data as defined by Arkansas Code 15-21-502.

Actual Funding Carry Forward Amount $ 351,067.80

Current status of carry forward funding:

The carry forward amount is budgeted in Fiscal Year 2027 to support operations.

Leslie Fisken
Secretary

08-21-2026
Date

Appropriation Summary

Appropriation: CC1 - GIS LiDAR (46)
Funding Sources: NGI - Cash in State Treasury

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Operating Expenses 5020002	1,617,105	0	0	0	0	0	0
Total	1,617,105	0	0	0	0	0	0
Funding Sources							
Cash Fund 4000045	1,617,105	0		0	0	0	0
Total Funding	1,617,105	0		0	0	0	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	1,617,105	0		0	0	0	0

APPROPRIATION NOT REQUESTED FOR THE 2027-2029 BIENNIUM.

SHARED AND ADMINISTRATIVE SERVICES - OFFICE OF STATE TECHNOLOGY

Employment Summary

	Male	Female	Total	%
White Employees	90	25	115	79 %
Black Employees	10	11	21	14 %
Other Racial Minorities	6	4	10	7 %
Total Minorities			31	21 %
Total Employees			146	100 %

Publications

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
Annual Report to Joint Committee on Advanced Communications and Information Technology on activites that affect privacy	A.C.A. § 25-4-126(c)(5)(A)	Y	Y	1	A.C.A. § 25-4-126(c)(5)(A)	0	0.00
Annual Report to Joint Committee on Advanced Communications and Information Technology on statewide data integration	A.C.A. § 25-4-130(e)	Y	Y	1	A.C.A. § 25-4-130(e)	0	0.00

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
Annual Report to Joint Committee on Advanced Communications and Information Technology on the statewide information technology plan	A.C.A. § 25-4-131(a)(6)	Y	Y	1	A.C.A. § 25-4-131(a)(6)	0	0.00
Quarterly Report to Legislative Council or Joint Budget and Joint Committee on Advanced Communications and Information Technology	A.C.A. § 25-4-106(b)(1)	Y	Y	1	A.C.A. § 25-4-106(b)(1)	0	0.00
Quarterly Report to Legislative Council or Joint Budget summarizing funds received under A.C.A. § 25-4-129(a)	A.C.A. § 25-4-129(b)	Y	Y	1	A.C.A. § 25-4-129(b)	0	0.00

Department Appropriation Summary

	Historical Data						Agency Request and Executive Recommendation							
	FY26		FY27		FY27		FY28				FY29			
Appropriation	**Actual Expenditures**	**Pos**	**Budgeted Expenditures**	**Pos**	**Authorized Appropriation**	**Pos**	**Agency**	**Pos**	**Executive**	**Pos**	**Agency**	**Pos**	**Executive**	**Pos**
2QX Office of State Technology-Operations	80,326,602	141	92,745,000	195	91,594,107	215	109,776,071	182	109,776,071	182	109,776,071	182	109,776,071	182
2QY Equipment Acquisition	3,593,073	0	3,500,000	0	3,500,000	0	3,500,000	0	3,500,000	0	3,500,000	0	3,500,000	0
NOT REQUESTED FOR THE BIENNIUM														
CE1 ARPA Workforce	3,199,824	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	87,119,499	141	96,245,000	195	95,094,107	215	113,276,071	182	113,276,071	182	113,276,071	182	113,276,071	182
Funding Sources		**%**		**%**				**%**		**%**		**%**		**%**
Fund Balance 4000005	9,255,702	8.9	16,760,866	15.6			11,364,611	9.8	11,364,611	9.8	5,733,541	5.2	5,733,541	5.2
Federal Revenue 4000020	6,037,405	5.8	5,200,000	4.8			2,900,000	2.5	2,900,000	2.5	2,900,000	2.6	2,900,000	2.6
Non-Revenue Receipts 4000040	75,802,953	73.0	79,287,000	73.8			95,087,000	82.3	95,087,000	82.3	95,087,000	86.5	95,087,000	86.5
Budget Stabilization Trust 4000130	4,700,000	4.5	0	0.0			0	0.0	0	0.0	0	0.0	0	0.0
E-Rate Credit 4000207	6,345,325	6.1	7,250,000	6.7			7,250,000	6.3	7,250,000	6.3	7,250,000	6.6	7,250,000	6.6
Inter-agency Fund Transfer 4000316	1,686,320	1.6	0	0.0			0	0.0	0	0.0	0	0.0	0	0.0
Intra-agency Fund Transfer 4000317	0	0.0	0	0.0			0	0.0	0	0.0	0	0.0	0	0.0
Loan Repayment 4000330	0	0.0	(1,080,490)	(1.0)			(1,080,490)	(0.9)	(1,080,490)	(0.9)	(1,080,490)	(1.0)	(1,080,490)	(1.0)
Other 4000370	52,660	0.1	0	0.0			0	0.0	0	0.0	0	0.0	0	0.0
Total Funds	103,880,365	100.0	107,417,376	100.0			115,521,121	100.0	115,521,121	100.0	109,890,051	100.0	109,890,051	100.0
Excess Appropriation/(Funding)	(16,760,866)		(11,172,376)				(2,245,050)		(2,245,050)		3,386,020		3,386,020	
Grand Total	87,119,499		96,245,000				113,276,071		113,276,071		113,276,071		113,276,071	

FY27 Budget amount in Appropriation 2QX - Office of State Technology-Operations exceeds the authorized amount due to salary and matching rate adjustments during the 2025-2027 Biennium.

Variance in Fund Balance is due to unfunded appropriation.

Analysis of Budget Request

Appropriation: 2QX - Office of State Technology-Operations

Funding Sources: MHC - Office of State Technology Revolving Fund

The Office of State Technology (OST) provides information technology services to state government and includes a centralized service bureau; a statewide network backbone for data, voice and video; technical guidance and planning for integration with the state architecture; procurement services; and other services for agency and community connectivity. This appropriation is funded by non-revenue receipts derived from services provided to various agencies of the federal, state, city, and county governments. Act 412 of 2025 changed the name of the Division of Information Systems to Office of State Technology.

With the exception of Regular Salaries, Personal Services Matching, and Capital Outlay, continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $109,776,071 in both years of the biennium.

The Agency Request includes the following changes in each year of the biennium:

- Transfer out thirteen (13) positions and associated Regular Salaries and Personal Services Matching to SAS - Shared Administrative Services (9914) Fund Center Z22 - Statewide Shared Services Operations. This action centralizes fiscal and accounting functions across the entire department, improving coordination, consistency, and efficiency in administrative operations.

- Discontinuation of twenty (20) positions and associated Regular Salaries and Personal Services Matching through the elimination of vacant, unbudgeted positions process.

- Increase of $34,000 in Overtime and $7,834 in Personal Services Matching appropriation to maintain statewide service levels and respond to critical issues after hours.

- Technology increase of $15.8 million to support critical statewide technology and security needs, and to maintain secure, reliable, and modern infrastructure capable of supporting statewide demand, protecting sensitive systems, and improving service delivery. This includes:
  - $800,000 in Operating Expenses appropriation.
  - $15,000,000 in Telecommunication/Technology Delivery appropriation.

- Restoration of $1,000,000 in Capital Outlay appropriation to obtain required technology equipment to accommodate customer requirements.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 2QX - Office of State Technology-Operations
Funding Sources: MHC - Office of State Technology Revolving Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	11,389,578	15,955,578	13,289,546	15,120,177	15,120,177	15,120,177	15,120,177
#Positions		**141**	**195**	**215**	**182**	**182**	**182**	**182**
Extra Help	5010001	109,403	153,000	215,000	215,000	215,000	215,000	215,000
#Extra Help		**4**	**18**	**18**	**18**	**18**	**18**	**18**
Personal Services Matching	5010003	3,984,451	5,245,833	4,445,682	4,963,015	4,963,015	4,963,015	4,963,015
Overtime	5010006	1,010	66,000	66,000	100,000	100,000	100,000	100,000
Operating Expenses	5020002	10,728,588	11,224,996	11,224,996	12,024,996	12,024,996	12,024,996	12,024,996
Conference & Travel Expenses	5050009	19,285	75,001	75,001	75,001	75,001	75,001	75,001
Professional Fees	5060010	90,695	300,000	575,000	575,000	575,000	575,000	575,000
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Telecommunication/Technology I	5900046	53,603,530	57,724,592	59,702,882	74,702,882	74,702,882	74,702,882	74,702,882
Maintenance & Operations	5900047	400,062	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total		80,326,602	92,745,000	91,594,107	109,776,071	109,776,071	109,776,071	109,776,071
Funding Sources								
Fund Balance	4000005	9,255,097	13,464,611		11,364,611	11,364,611	5,733,541	5,733,541
Federal Revenue	4000020	2,837,581	5,200,000		2,900,000	2,900,000	2,900,000	2,900,000
Non-Revenue Receipts	4000040	75,802,953	79,287,000		95,087,000	95,087,000	95,087,000	95,087,000
E-Rate Credit	4000207	6,345,325	7,250,000		7,250,000	7,250,000	7,250,000	7,250,000
Inter-agency Fund Transfer	4000316	1,686,320	0		0	0	0	0
Intra-agency Fund Transfer	4000317	(2,188,720)	(1,092,000)		(1,092,000)	(1,092,000)	(1,092,000)	(1,092,000)
Other	4000370	52,657	0		0	0	0	0
Total Funding		93,791,213	104,109,611		115,509,611	115,509,611	109,878,541	109,878,541
Excess Appropriation/(Funding)		(13,464,611)	(11,364,611)		(5,733,540)	(5,733,540)	(102,470)	(102,470)
Grand Total		80,326,602	92,745,000		109,776,071	109,776,071	109,776,071	109,776,071

For FY26, Inter-agency Fund Transfers through DFA – Disbursing Officer included $229,034 from the Innovation/Development Fund and $1,457,286 from the Information Network of Arkansas (INA), in accordance with Act 716 of 2025.

FY27 Budget amount in Regular Salaries and Personal Services Matching exceeds the authorized amount due to salary and matching rate adjustments during the 2025-2027 Biennium.

Analysis of Budget Request

Appropriation: 2QY - Equipment Acquisition

Funding Sources: MHD – Information Technology Reserve Fund

The Office of State Technology utilizes this appropriation for major equipment acquisition or information technology improvements as stated in Ark. Code Ann. § 25-4-122. The agency also uses appropriation authorized through their Operations appropriation (2QX) for purchase of equipment.

The office is authorized to accumulate a reserve for equipment acquisition in an amount not to exceed the office's depreciation expense per fiscal year. In addition, the office is authorized to obtain, from the State Board of Finance, loans from the Budget Stabilization Trust Fund to supplement the reserve if the reserve is insufficient to handle the total cost of required equipment acquisitions. These loans and the reserve for equipment acquisition shall be used exclusively for major equipment acquisitions or information technology improvements required in order to fulfill the requirements for one (1) or more user agencies. The loans from the Budget Stabilization Trust Fund to the Information Technology Reserve Fund shall be repaid within five (5) years from revenues derived from charges to users, and the annual loan repayment amount shall be computed as a part of the total yearly expenses of the office and shall be charged proportionately to users. The State Board of Finance, after obtaining the Governor's written approval, shall also review and may approve the loans and establish terms of repayment and a rate of interest to be paid by the Office of State Technology Revolving Fund to the Budget Stabilization Trust Fund. The rate shall be approximately equivalent to the rate of interest the State Board of Finance is receiving on other investments at the time of approving the loan request.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation of $3,500,000 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 2QY - Equipment Acquisition
Funding Sources: MHD – Information Technology Reserve Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Equip Acq's & IT Improvements	5900046	3,593,073	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000
Total		3,593,073	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000
Funding Sources								
Fund Balance	4000005	605	3,296,255		0	0	0	0
Budget Stabilization Trust	4000130	4,700,000	0		0	0	0	0
Intra-agency Fund Transfer	4000317	2,188,720	1,092,000		1,092,000	1,092,000	1,092,000	1,092,000
Loan Repayment	4000330	0	(1,080,490)		(1,080,490)	(1,080,490)	(1,080,490)	(1,080,490)
Other	4000370	3	0		0	0	0	0
Total Funding		6,889,328	3,307,765		11,510	11,510	11,510	11,510
Excess Appropriation/(Funding)		(3,296,255)	192,235		3,488,490	3,488,490	3,488,490	3,488,490
Grand Total		3,593,073	3,500,000		3,500,000	3,500,000	3,500,000	3,500,000

Appropriation Summary

Appropriation: CE1 - ARPA Workforce
Funding Sources: FRP - ARPA

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Operating Expenses 5020002	3,199,824	0	0	0	0	0	0
Total	3,199,824	0	0	0	0	0	0
Funding Sources							
Federal Revenue 4000020	3,199,824	0		0	0	0	0
Total Funding	3,199,824	0		0	0	0	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	3,199,824	0		0	0	0	0

APPROPRIATION NOT REQUESTED FOR THE 2027-2029 BIENNIUM. This appropriation is funded by the Infrastructure Investment and Jobs Act of 2021. As per Section 40 of Act 168 of 2026, all state agencies, institutions, and constitutional offices receiving funding from the Infrastructure Investment and Jobs Act of 2021 shall request a transfer of appropriation and expend using the Infrastructure Investment and Jobs Act of 2021 Appropriation Sections as authorized in Act 168.

ADMINISTRATIVE OFFICE OF THE COURTS

Employment Summary

	Male	Female	Total	%
White Employees	46	278	324	84 %
Black Employees	5	35	40	10 %
Other Racial Minorities	9	13	22	6 %
Total Minorities			62	16 %
Total Employees			386	100 %

Publications

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
Annual Report of the Judiciary	Act 1497 of 2003	N	N	500	Demand for Court Statistics, Judges, clerks, legislators, Governor's Office, and Federal Agencies	0	0.00
Friends of the Court	Act 1497 of 2003	N	N	100	Demand for Court Statistics, Judges, clerks, legislators, Governor's Office, and Federal Agencies	0	0.00

Department Appropriation Summary

Appropriation		Historical Data						Agency Request and Executive Recommendation							
		FY26		FY27		FY27		FY28				FY29			
		Actual Expenditures	Pos	Budgeted Expenditures	Pos	Authorized Appropriation	Pos	Agency	Pos	Executive	Pos	Agency	Pos	Executive	Pos
158	District Judges Continuing Education	23,958	0	80,000	0	80,000	0	80,000	0	0	0	80,000	0	0	0
1EF	Distr Crt Judges/Clerks Continuing Educ	76,851	0	55,000	0	120,000	0	120,000	0	0	0	120,000	0	0	0
1JS	AOC-Access/Visitation Mediation	116,228	1	155,494	1	158,082	1	173,610	1	0	0	173,610	1	0	0
330	Dependency Neglect Representation	8,301,791	38	8,480,801	38	8,669,335	38	8,698,042	38	0	0	8,698,658	38	0	0
343	Admin Office of the Courts	6,810,167	47	7,242,390	47	7,216,024	47	7,441,256	47	0	0	7,443,722	47	0	0
35N	County Juror Reimbursement	529,925	0	467,500	0	850,000	0	850,000	0	0	0	850,000	0	0	0
36G	Court Security Grants	637,903	1	636,135	1	665,812	1	666,107	1	0	0	666,107	1	0	0
474	Dispute Resolution Commission	284,550	3	390,750	3	417,005	3	417,682	3	0	0	417,682	3	0	0
816	Court Automation	6,566,025	43	8,237,756	43	8,276,445	43	8,294,859	43	0	0	8,296,830	43	0	0
817	Hearing & Visual Impairments	0	0	10,000	0	10,000	0	10,000	0	0	0	10,000	0	0	0
832	Alternative Dispute Resolution Commission	35,097	0	275,000	0	275,000	0	275,000	0	0	0	275,000	0	0	0
85M	Court Management Program	24,448	0	25,000	0	25,000	0	25,000	0	0	0	25,000	0	0	0
966	Court Improvement Program	373,282	1	790,630	1	765,917	1	790,630	1	0	0	790,630	1	0	0
96U	Automation Proj-Cash	691	0	36,905	0	150,000	0	150,000	0	0	0	150,000	0	0	0
97D	USDOT Case Mgmt	579,878	0	484,000	0	484,000	0	484,000	0	0	0	484,000	0	0	0
AJ4	AOC - Accountability Court Fund	0	0	186,867	0	400,000	0	400,000	0	0	0	400,000	0	0	0
AR3	Juv Justice Reform - OJJDP Grant	328,000	0	1,000,000	0	1,000,000	0	1,000,000	0	0	0	1,000,000	0	0	0
BB4	Adult Drug Court	46,941	0	1,000,000	0	1,000,000	0	1,000,000	0	0	0	1,000,000	0	0	0
CG1	Byrne JAG Grant	0	0	150,000	0	150,000	0	150,000	0	0	0	150,000	0	0	0
CG2	Court Technology Initiative	2,042,145	0	4,027,500	0	4,027,500	0	4,027,500	0	0	0	4,027,500	0	0	0
DB1	Courthouse Lactation Facilities	0	0	100,000	0	100,000	0	100,000	0	0	0	100,000	0	0	0
DB5	Specialty Courts	1,021,425	0	4,500,000	0	4,500,000	0	4,500,000	0	0	0	4,500,000	0	0	0
F68	Court Interpreters	825	0	25,000	0	25,000	0	25,000	0	0	0	25,000	0	0	0
N38	AOC - Trial Court Administrators	10,461,609	127	10,998,466	127	11,104,607	127	11,715,279	127	0	0	11,723,291	127	0	0
N39	AOC - Court Reporters	12,143,452	125	13,090,424	127	13,115,245	127	13,971,495	127	0	0	13,975,932	127	0	0
N65	Specialty Court Program	0	0	99,147	0	300,000	0	300,000	0	0	0	300,000	0	0	0
U65	Juvenile Probation & Intake Officers	4,618,100	0	4,618,100	0	4,618,100	0	4,618,100	0	0	0	4,618,100	0	0	0
U66	Drug Crt Juvenile Probation/Intake Offcr	1,065,429	13	1,091,931	13	1,111,386	13	1,223,018	13	0	0	1,223,018	13	0	0
U86	AOC Statewide Software License	16,551	0	30,000	0	30,000	0	30,000	0	0	0	30,000	0	0	0
V31	AOC CASA Program	0	0	10,000	0	10,000	0	10,000	0	0	0	10,000	0	0	0
X03	Drug Court Enhancement 2018	3,482,014	0	9,190,880	0	9,190,880	0	9,190,880	0	0	0	9,190,880	0	0	0
Total		59,587,285	399	77,485,676	401	78,845,338	401	80,737,458	401	0	0	80,754,960	401	0	0

Funding Sources			%		%			%		%		%		%
Fund Balance	4000005	3,961,799	5.9	7,303,505	9.1		2,966,225	3.9	0	0.0	171,410	0.2	0	0.0
Federal Revenue	4000020	7,058,769	10.6	15,594,681	19.4		14,066,724	18.3	0	0.0	14,066,724	19.0	0	0.0
Special Revenue	4000030	9,554	0.0	9,332	0.0		9,332	0.0	0	0.0	9,332	0.0	0	0.0
State Central Services	4000035	28,362,398	42.4	34,154,933	42.5		36,360,406	47.3	0	0.0	36,375,937	49.1	0	0.0
Cash Fund	4000045	141,059	0.2	1,235,700	1.5		1,235,833	1.6	0	0.0	1,235,833	1.7	0	0.0
Other	4000370	9,854,138	14.7	4,650,677	5.8		4,650,677	6.1	0	0.0	4,650,677	6.3	0	0.0
State Administration of Justice	4000470	17,503,073	26.2	17,503,073	21.8		17,503,073	22.8	0	0.0	17,503,073	23.6	0	0.0
Total Funds		66,890,790	100.0	80,451,901	100.0		76,792,270	100.0	0	0.0	74,012,986	100.0	0	0.0
Excess Appropriation/(Funding)		(7,303,505)		(2,966,225)			3,945,188		0		6,741,974		0	
Grand Total		59,587,285		77,485,676			80,737,458		0		80,754,960		0	

Variance in Fund Balance is due to unfunded appropriation.

No Executive Recommendation on this appropriation.

Appropriation Summary

Appropriation: 158 - District Judges Continuing Education
Funding Sources: HSC - State Central Services

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Operating Expenses	5020002	23,958	60,000	60,000	60,000	0	60,000	0
Conference & Travel Expenses	5050009	0	20,000	20,000	20,000	0	20,000	0
Professional Fees	5060010	0	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		23,958	80,000	80,000	80,000	0	80,000	0
Funding Sources								
Fund Balance	4000005	0	3,491		0	0	0	0
State Central Services	4000035	0	76,509		80,000	0	80,000	0
Other	4000370	27,449	0		0	0	0	0
Total Funding		27,449	80,000		80,000	0	80,000	0
Excess Appropriation/(Funding)		(3,491)	0		0	0	0	0
Grand Total		23,958	80,000		80,000	0	80,000	0

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: 1EF - Distr Crt Judges/Clerks Continuing Educ

Funding Sources: MJC - District Court Judge and District Court Clerk Education Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Operating Expenses	5020002	76,399	51,120	100,000	100,000	0	100,000	0
Conference & Travel Expenses	5050009	152	1,380	10,000	10,000	0	10,000	0
Professional Fees	5060010	300	2,500	10,000	10,000	0	10,000	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		76,851	55,000	120,000	120,000	0	120,000	0
Funding Sources								
Fund Balance	4000005	36,620	14,769		14,769	0	0	0
State Administration of Justice	4000470	55,000	55,000		55,000	0	55,000	0
Total Funding		91,620	69,769		69,769	0	55,000	0
Excess Appropriation/(Funding)		(14,769)	(14,769)		50,231	0	65,000	0
Grand Total		76,851	55,000		120,000	0	120,000	0

The transfer of State Administration of Justice reflects an allocation of 55% in FY27 and a projected allocation of 55% in the 2027-2029 Biennium. Expenditure of appropriation is contingent upon available funding.

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: 1JS - AOC-Access/Visitation Mediation
Funding Sources: FJD - Judicial Department Federal

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	41,410	42,653	44,749	57,351	0	57,351	0
#Positions		**1**	**1**	**1**	**1**	**0**	**1**	**0**
Personal Services Matching	5010003	17,465	17,841	18,333	21,259	0	21,259	0
Operating Expenses	5020002	0	10,000	10,000	10,000	0	10,000	0
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0
Professional Fees	5060010	57,353	85,000	85,000	85,000	0	85,000	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		116,228	155,494	158,082	173,610	0	173,610	0
Funding Sources								
Federal Revenue	4000020	116,228	155,494		173,610	0	173,610	0
Total Funding		116,228	155,494		173,610	0	173,610	0
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		116,228	155,494		173,610	0	173,610	0

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: 330 - Dependency Neglect Representation
Funding Sources: HSC - State Central Services

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	3,210,203	3,286,355	3,447,422	3,462,601	0	3,463,101	0
#Positions		**38**	**38**	**38**	**38**	**0**	**38**	**0**
Personal Services Matching	5010003	1,038,091	1,065,366	1,092,833	1,106,361	0	1,106,477	0
Operating Expenses	5020002	558,256	566,514	566,514	566,514	0	566,514	0
Conference & Travel Expenses	5050009	9,553	10,000	10,000	10,000	0	10,000	0
Professional Fees	5060010	1,338,938	1,405,816	1,405,816	1,405,816	0	1,405,816	0
Data Processing	5090012	0	0	0	0	0	0	0
Grants and Aid	5100004	1,750,000	1,750,000	1,750,000	1,750,000	0	1,750,000	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Attorney AD Litem Fees/Reimb	5900040	396,750	396,750	396,750	396,750	0	396,750	0
Total		8,301,791	8,480,801	8,669,335	8,698,042	0	8,698,658	0
Funding Sources								
State Central Services	4000035	5,945,130	6,124,140		6,341,381	0	6,341,997	0
State Administration of Justice	4000470	2,356,661	2,356,661		2,356,661	0	2,356,661	0
Total Funding		8,301,791	8,480,801		8,698,042	0	8,698,658	0
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		8,301,791	8,480,801		8,698,042	0	8,698,658	0

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: 343 - Admin Office of the Courts
Funding Sources: HSC - State Central Services

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	3,880,687	4,048,420	4,035,698	4,209,759	0	4,211,759	0
#Positions		**47**	**47**	**47**	**47**	**0**	**47**	**0**
Extra Help	5010001	0	5,000	5,000	5,000	0	5,000	0
#Extra Help		**0**	**2**	**2**	**2**	**0**	**2**	**0**
Personal Services Matching	5010003	1,264,524	1,310,743	1,297,099	1,348,270	0	1,348,736	0
Operating Expenses	5020002	487,977	619,627	619,627	619,627	0	619,627	0
Conference & Travel Expenses	5050009	21,955	35,000	35,000	35,000	0	35,000	0
Professional Fees	5060010	42,525	45,000	45,000	45,000	0	45,000	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	159,707	164,500	164,500	164,500	0	164,500	0
Judicial Education	5900046	342,921	400,000	400,000	400,000	0	400,000	0
Court Interpreter Fees	5900047	609,871	614,100	614,100	614,100	0	614,100	0
Total		6,810,167	7,242,390	7,216,024	7,441,256	0	7,443,722	0
Funding Sources								
State Central Services	4000035	6,773,691	7,205,914		7,404,780	0	7,407,246	0
State Administration of Justice	4000470	36,476	36,476		36,476	0	36,476	0
Total Funding		6,810,167	7,242,390		7,441,256	0	7,443,722	0
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		6,810,167	7,242,390		7,441,256	0	7,443,722	0

FY27 Budget amount in Regular Salaries and Personal Services Matching exceeds the authorized amount due to salary and matching rate adjustments during the 2025-2027 Biennium.

The transfer of State Administration of Justice reflects an allocation of 55% in FY27 and a projected allocation of 55% in the 2027-2029 Biennium. Expenditure of appropriation is contingent upon available funding.

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: 35N - County Juror Reimbursement
Funding Sources: MJU - County Juror Reimbursement Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Refunds/Reimbursements	5110014	529,925	467,500	850,000	850,000	0	850,000	0
Total		529,925	467,500	850,000	850,000	0	850,000	0
Funding Sources								
Fund Balance	4000005	99,620	38,958		38,958	0	0	0
Other	4000370	1,763	0		0	0	0	0
State Administration of Justice	4000470	467,500	467,500		467,500	0	467,500	0
Total Funding		568,883	506,458		506,458	0	467,500	0
Excess Appropriation/(Funding)		(38,958)	(38,958)		343,542	0	382,500	0
Grand Total		529,925	467,500		850,000	0	850,000	0

The transfer of State Administration of Justice reflects an allocation of 55% in FY27 and a projected allocation of 55% in the 2027-2029 Biennium. Expenditure of appropriation is contingent upon available funding.

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: 36G - Court Security Grants
Funding Sources: HSC - State Central Services

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	98,198	77,248	101,563	101,563	0	101,563	0
#Positions		**1**	**1**	**1**	**1**	**0**	**1**	**0**
Personal Services Matching	5010003	28,872	25,887	31,249	31,544	0	31,544	0
Operating Expenses	5020002	10,833	25,000	25,000	25,000	0	25,000	0
Conference & Travel Expenses	5050009	0	3,000	3,000	3,000	0	3,000	0
Professional Fees	5060010	0	5,000	5,000	5,000	0	5,000	0
Data Processing	5090012	0	0	0	0	0	0	0
Grants and Aid	5100004	500,000	500,000	500,000	500,000	0	500,000	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		637,903	636,135	665,812	666,107	0	666,107	0
Funding Sources								
State Central Services	4000035	438,368	436,600		466,572	0	466,572	0
State Administration of Justice	4000470	199,535	199,535		199,535	0	199,535	0
Total Funding		637,903	636,135		666,107	0	666,107	0
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		637,903	636,135		666,107	0	666,107	0

The transfer of State Administration of Justice reflects an allocation of 55% in FY27 and a projected allocation of 55% in the 2027-2029 Biennium. Expenditure of appropriation is contingent upon available funding.

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: 474 - Dispute Resolution Commission
Funding Sources: HSC - State Central Services

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	160,086	210,832	232,681	232,681	0	232,681	0
#Positions		**3**	**3**	**3**	**3**	**0**	**3**	**0**
Personal Services Matching	5010003	60,656	72,800	77,206	77,883	0	77,883	0
Operating Expenses	5020002	35,228	35,514	35,514	35,514	0	35,514	0
Conference & Travel Expenses	5050009	955	15,000	15,000	15,000	0	15,000	0
Professional Fees	5060010	2,625	31,604	31,604	31,604	0	31,604	0
Data Processing	5090012	0	0	0	0	0	0	0
Grants and Aid	5100004	25,000	25,000	25,000	25,000	0	25,000	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		284,550	390,750	417,005	417,682	0	417,682	0
Funding Sources								
State Central Services	4000035	284,550	390,750		417,682	0	417,682	0
Total Funding		284,550	390,750		417,682	0	417,682	0
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		284,550	390,750		417,682	0	417,682	0

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: 816 - Court Automation

Funding Sources: MJF - Judicial Fine Collection Enhancement Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	3,498,693	3,708,653	3,748,354	3,754,980	0	3,756,580	0
#Positions		**43**	**43**	**43**	**43**	**0**	**43**	**0**
Personal Services Matching	5010003	1,121,847	1,202,513	1,201,501	1,213,289	0	1,213,660	0
Operating Expenses	5020002	1,899,052	2,450,000	2,450,000	2,450,000	0	2,450,000	0
Conference & Travel Expenses	5050009	12,839	25,000	25,000	25,000	0	25,000	0
Professional Fees	5060010	6,970	50,000	50,000	50,000	0	50,000	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	26,624	801,590	801,590	801,590	0	801,590	0
Total		6,566,025	8,237,756	8,276,445	8,294,859	0	8,296,830	0
Funding Sources								
Fund Balance	4000005	2,847,474	6,100,334		2,508,373	0	0	0
Other	4000370	9,818,885	4,645,795		4,645,795	0	4,645,795	0
Total Funding		12,666,359	10,746,129		7,154,168	0	4,645,795	0
Excess Appropriation/(Funding)		(6,100,334)	(2,508,373)		1,140,691	0	3,651,035	0
Grand Total		6,566,025	8,237,756		8,294,859	0	8,296,830	0

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: 817 - Hearing & Visual Impairments
Funding Sources: HSC - State Central Services

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Auxilliary Aids-Hearing & Visual 5900046	0	10,000	10,000	10,000	0	10,000	0
Total	0	10,000	10,000	10,000	0	10,000	0
Funding Sources							
State Central Services 4000035	0	10,000		10,000	0	10,000	0
Total Funding	0	10,000		10,000	0	10,000	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	0	10,000		10,000	0	10,000	0

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: 832 - Alternative Dispute Resolution Commission

Funding Sources: NAC - AOC - Cash in State Treasury

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Operating Expenses	5020002	21,874	125,000	125,000	125,000	0	125,000	0
Conference & Travel Expenses	5050009	1,698	30,000	30,000	30,000	0	30,000	0
Professional Fees	5060010	11,525	120,000	120,000	120,000	0	120,000	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		35,097	275,000	275,000	275,000	0	275,000	0
Funding Sources								
Fund Balance	4000005	386,542	422,368		211,337	0	306	0
Cash Fund	4000045	70,923	63,969		63,969	0	63,969	0
Total Funding		457,465	486,337		275,306	0	64,275	0
Excess Appropriation/(Funding)		(422,368)	(211,337)		(306)	0	210,725	0
Grand Total		35,097	275,000		275,000	0	275,000	0

Expenditure of appropriation is contingent upon available funding.

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: 85M - Court Management Program
Funding Sources: NAC - AOC - Cash in State Treasury

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Operating Expenses	5020002	24,448	25,000	25,000	25,000	0	25,000	0
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0
Professional Fees	5060010	0	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		24,448	25,000	25,000	25,000	0	25,000	0
Funding Sources								
Fund Balance	4000005	37,350	35,382		35,382	0	35,382	0
Cash Fund	4000045	22,480	25,000		25,000	0	25,000	0
Total Funding		59,830	60,382		60,382	0	60,382	0
Excess Appropriation/(Funding)		(35,382)	(35,382)		(35,382)	0	(35,382)	0
Grand Total		24,448	25,000		25,000	0	25,000	0

Expenditure of appropriation is contingent upon available funding.

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: 966 - Court Improvement Program
Funding Sources: FJD - Judicial Department Federal

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	15,158	91,441	71,560	91,441	0	91,441	0
#Positions		**1**	**1**	**1**	**1**	**0**	**1**	**0**
Personal Services Matching	5010003	10,964	29,189	24,357	29,189	0	29,189	0
Operating Expenses	5020002	169,459	350,000	350,000	350,000	0	350,000	0
Conference & Travel Expenses	5050009	27,701	150,000	150,000	150,000	0	150,000	0
Professional Fees	5060010	10,000	30,000	30,000	30,000	0	30,000	0
Data Processing	5090012	0	0	0	0	0	0	0
Grants and Aid	5100004	140,000	140,000	140,000	140,000	0	140,000	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		373,282	790,630	765,917	790,630	0	790,630	0
Funding Sources								
Fund Balance	4000005	35,887	41,183		41,183	0	41,183	0
Federal Revenue	4000020	378,578	790,630		790,630	0	790,630	0
Total Funding		414,465	831,813		831,813	0	831,813	0
Excess Appropriation/(Funding)		(41,183)	(41,183)		(41,183)	0	(41,183)	0
Grand Total		373,282	790,630		790,630	0	790,630	0

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: 96U - Automation Proj-Cash
Funding Sources: NAC - AOC - Cash in State Treasury

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Operating Expenses	5020002	691	36,905	150,000	150,000	0	150,000	0
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0
Professional Fees	5060010	0	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		691	36,905	150,000	150,000	0	150,000	0
Funding Sources								
Fund Balance	4000005	1,421	17,336		96	0	0	0
Cash Fund	4000045	16,606	19,665		19,665	0	19,665	0
Total Funding		18,027	37,001		19,761	0	19,665	0
Excess Appropriation/(Funding)		(17,336)	(96)		130,239	0	130,335	0
Grand Total		691	36,905		150,000	0	150,000	0

Expenditure of appropriation is contingent upon available funding.

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: 97D - USDOT Case Mgmt
Funding Sources: FJD - Judicial Department Federal

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Operating Expenses	5020002	579,878	484,000	484,000	484,000	0	484,000	0
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0
Professional Fees	5060010	0	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		579,878	484,000	484,000	484,000	0	484,000	0
Funding Sources								
Fund Balance	4000005	28,264	74,282		74,282	0	74,282	0
Federal Revenue	4000020	625,896	484,000		484,000	0	484,000	0
Total Funding		654,160	558,282		558,282	0	558,282	0
Excess Appropriation/(Funding)		(74,282)	(74,282)		(74,282)	0	(74,282)	0
Grand Total		579,878	484,000		484,000	0	484,000	0

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: AJ4 - AOC - Accountability Court Fund
Funding Sources: TAC - Accountability Court Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Accountability Court Expenses	5900046	0	186,867	400,000	400,000	0	400,000	0
Total		0	186,867	400,000	400,000	0	400,000	0
Funding Sources								
Fund Balance	4000005	177,399	181,985		0	0	0	0
Other	4000370	4,586	4,882		4,882	0	4,882	0
Total Funding		181,985	186,867		4,882	0	4,882	0
Excess Appropriation/(Funding)		(181,985)	0		395,118	0	395,118	0
Grand Total		0	186,867		400,000	0	400,000	0

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: AR3 - Juv Justice Reform - OJJDP Grant
Funding Sources: FJD - Judicial Department Federal

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Operating Expenses	5020002	0	353,774	353,774	353,774	0	353,774	0
Conference & Travel Expenses	5050009	0	13,914	13,914	13,914	0	13,914	0
Professional Fees	5060010	328,000	632,312	632,312	632,312	0	632,312	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		328,000	1,000,000	1,000,000	1,000,000	0	1,000,000	0
Funding Sources								
Federal Revenue	4000020	328,000	1,000,000		1,000,000	0	1,000,000	0
Total Funding		328,000	1,000,000		1,000,000	0	1,000,000	0
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		328,000	1,000,000		1,000,000	0	1,000,000	0

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: BB4 - Adult Drug Court
Funding Sources: NAC - AOC - Cash in State Treasury

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Adult Drug Court Expenses 5900046	46,941	1,000,000	1,000,000	1,000,000	0	1,000,000	0
Total	46,941	1,000,000	1,000,000	1,000,000	0	1,000,000	0
Funding Sources							
Fund Balance 4000005	45,507	133		0	0	0	0
Cash Fund 4000045	1,567	999,867		1,000,000	0	1,000,000	0
Total Funding	47,074	1,000,000		1,000,000	0	1,000,000	0
Excess Appropriation/(Funding)	(133)	0		0	0	0	0
Grand Total	46,941	1,000,000		1,000,000	0	1,000,000	0

Expenditure of appropriation is contingent upon available funding.

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: CG1 - Byrne JAG Grant
Funding Sources: FJD - Judicial Department Federal

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid 5100004	0	150,000	150,000	150,000	0	150,000	0
Total	0	150,000	150,000	150,000	0	150,000	0
Funding Sources							
Federal Revenue 4000020	0	150,000		150,000	0	150,000	0
Total Funding	0	150,000		150,000	0	150,000	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	0	150,000		150,000	0	150,000	0

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: CG2 - Court Technology Initiative
Funding Sources: FJD - Judicial Department Federal

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Operating Expenses	5020002	0	0	0	0	0	0	0
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0
Professional Fees	5060010	2,042,145	4,027,500	4,027,500	4,027,500	0	4,027,500	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		2,042,145	4,027,500	4,027,500	4,027,500	0	4,027,500	0
Funding Sources								
Federal Revenue	4000020	2,042,145	4,027,500		4,027,500	0	4,027,500	0
Total Funding		2,042,145	4,027,500		4,027,500	0	4,027,500	0
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		2,042,145	4,027,500		4,027,500	0	4,027,500	0

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: DB1 - Courthouse Lactation Facilities
Funding Sources: NAC - AOC - Cash in State Treasury

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Courthouse Lactation Facilities 5900046	0	100,000	100,000	100,000	0	100,000	0
Total	0	100,000	100,000	100,000	0	100,000	0
Funding Sources							
Cash Fund 4000045	0	100,000		100,000	0	100,000	0
Total Funding	0	100,000		100,000	0	100,000	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	0	100,000		100,000	0	100,000	0

Expenditure of appropriation is contingent upon available funding.

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: DB5 - Specialty Courts
Funding Sources: HSC - State Central Services

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Operating Expenses	5020002	0	0	0	0	0	0	0
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0
Professional Fees	5060010	1,007,444	2,800,000	2,800,000	2,800,000	0	2,800,000	0
Data Processing	5090012	0	0	0	0	0	0	0
Grants and Aid	5100004	13,981	1,700,000	1,700,000	1,700,000	0	1,700,000	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		1,021,425	4,500,000	4,500,000	4,500,000	0	4,500,000	0
Funding Sources								
State Central Services	4000035	1,021,425	4,500,000		4,500,000	0	4,500,000	0
Total Funding		1,021,425	4,500,000		4,500,000	0	4,500,000	0
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		1,021,425	4,500,000		4,500,000	0	4,500,000	0

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: F68 - Court Interpreters

Funding Sources: NAC - AOC - Cash in State Treasury

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Operating Expenses	5020002	825	10,000	10,000	10,000	0	10,000	0
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0
Professional Fees	5060010	0	15,000	15,000	15,000	0	15,000	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		825	25,000	25,000	25,000	0	25,000	0
Funding Sources								
Fund Balance	4000005	22,790	30,217		12,197	0	0	0
Cash Fund	4000045	8,252	6,980		6,980	0	6,980	0
Total Funding		31,042	37,197		19,177	0	6,980	0
Excess Appropriation/(Funding)		(30,217)	(12,197)		5,823	0	18,020	0
Grand Total		825	25,000		25,000	0	25,000	0

Expenditure of appropriation is contingent upon available funding.

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: N38 - AOC - Trial Court Administrators
Funding Sources: HSC - State Central Services

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	7,624,549	7,822,997	7,927,760	8,404,542	0	8,411,042	0
#Positions		**127**	**127**	**127**	**127**	**0**	**127**	**0**
Personal Services Matching	5010003	2,754,035	2,825,469	2,826,847	2,960,737	0	2,962,249	0
Trial Court Adminstrator Expense	5020002	50,087	175,000	175,000	175,000	0	175,000	0
Trial Court Administrator Substitu	5900046	32,938	175,000	175,000	175,000	0	175,000	0
Total		10,461,609	10,998,466	11,104,607	11,715,279	0	11,723,291	0
Funding Sources								
State Central Services	4000035	2,149,082	2,685,939		3,402,752	0	3,410,764	0
State Administration of Justice	4000470	8,312,527	8,312,527		8,312,527	0	8,312,527	0
Total Funding		10,461,609	10,998,466		11,715,279	0	11,723,291	0
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		10,461,609	10,998,466		11,715,279	0	11,723,291	0

The transfer of State Administration of Justice reflects an allocation of 55% in FY27 and a projected allocation of 55% in the 2027-2029 Biennium. Expenditure of appropriation is contingent upon available funding.

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: N39 - AOC - Court Reporters
Funding Sources: HSC - State Central Services

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	8,137,339	8,642,426	8,682,992	9,357,233	0	9,360,833	0
#Positions		**125**	**127**	**127**	**127**	**0**	**127**	**0**
Personal Services Matching	5010003	2,869,356	3,016,069	3,000,324	3,182,333	0	3,183,170	0
Expenses Allowance	5900046	151,604	350,000	350,000	350,000	0	350,000	0
Indigent Transcripts	5900047	471,959	600,000	600,000	600,000	0	600,000	0
Court Reporter Substitutes	5900048	513,194	481,929	481,929	481,929	0	481,929	0
Total		12,143,452	13,090,424	13,115,245	13,971,495	0	13,975,932	0
Funding Sources								
State Central Services	4000035	6,066,623	7,015,050		7,896,121	0	7,900,558	0
Other	4000370	1,455	0		0	0	0	0
State Administration of Justice	4000470	6,075,374	6,075,374		6,075,374	0	6,075,374	0
Total Funding		12,143,452	13,090,424		13,971,495	0	13,975,932	0
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		12,143,452	13,090,424		13,971,495	0	13,975,932	0

The transfer of State Administration of Justice reflects an allocation of 55% in FY27 and a projected allocation of 55% in the 2027-2029 Biennium. Expenditure of appropriation is contingent upon available funding.

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: N65 - Specialty Court Program
Funding Sources: SMD - Specialty Court Program Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Specialty Court Program	5900046	0	99,147	300,000	300,000	0	300,000	0
Total		0	99,147	300,000	300,000	0	300,000	0
Funding Sources								
Fund Balance	4000005	94,595	96,996		305	0	0	0
Special Revenue	4000030	2,401	2,456		2,456	0	2,456	0
Total Funding		96,996	99,452		2,761	0	2,456	0
Excess Appropriation/(Funding)		(96,996)	(305)		297,239	0	297,544	0
Grand Total		0	99,147		300,000	0	300,000	0

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: U65 - Juvenile Probation & Intake Officers
Funding Sources: HSC - State Central Services

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Juvenile Probation & Intake Offic 5900046	4,618,100	4,618,100	4,618,100	4,618,100	0	4,618,100	0
Total	4,618,100	4,618,100	4,618,100	4,618,100	0	4,618,100	0
Funding Sources							
State Central Services 4000035	4,618,100	4,618,100		4,618,100	0	4,618,100	0
Total Funding	4,618,100	4,618,100		4,618,100	0	4,618,100	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	4,618,100	4,618,100		4,618,100	0	4,618,100	0

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: U66 - Drug Crt Juvenile Probation/Intake Offcr
Funding Sources: HSC - State Central Services

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	719,111	731,357	748,903	837,707	0	837,707	0
#Positions		**13**	**13**	**13**	**13**	**0**	**13**	**0**
Personal Services Matching	5010003	267,105	273,074	274,983	297,811	0	297,811	0
Assessment-Screenings Expense	5900046	79,213	87,500	87,500	87,500	0	87,500	0
Total		1,065,429	1,091,931	1,111,386	1,223,018	0	1,223,018	0
Funding Sources								
State Central Services	4000035	1,065,429	1,091,931		1,223,018	0	1,223,018	0
Total Funding		1,065,429	1,091,931		1,223,018	0	1,223,018	0
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		1,065,429	1,091,931		1,223,018	0	1,223,018	0

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: U86 - AOC Statewide Software License
Funding Sources: NAC - AOC - Cash in State Treasury

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Operating Expenses	5020002	16,551	30,000	30,000	30,000	0	30,000	0
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0
Professional Fees	5060010	0	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		16,551	30,000	30,000	30,000	0	30,000	0
Funding Sources								
Fund Balance	4000005	11,063	15,743		5,962	0	0	0
Cash Fund	4000045	21,231	20,219		20,219	0	20,219	0
Total Funding		32,294	35,962		26,181	0	20,219	0
Excess Appropriation/(Funding)		(15,743)	(5,962)		3,819	0	9,781	0
Grand Total		16,551	30,000		30,000	0	30,000	0

Expenditure of appropriation is contingent upon available funding.

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: V31 - AOC CASA Program

Funding Sources: SSA - Arkansas Court Appointed Special Advocates Program Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
CASA Program Expenses	5900046	0	10,000	10,000	10,000	0	10,000	0
Total		0	10,000	10,000	10,000	0	10,000	0
Funding Sources								
Fund Balance	4000005	19,352	26,505		23,381	0	20,257	0
Special Revenue	4000030	7,153	6,876		6,876	0	6,876	0
Total Funding		26,505	33,381		30,257	0	27,133	0
Excess Appropriation/(Funding)		(26,505)	(23,381)		(20,257)	0	(17,133)	0
Grand Total		0	10,000		10,000	0	10,000	0

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: X03 - Drug Court Enhancement 2018
Funding Sources: FJD - Judicial Department Federal

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Operating Expenses	5020002	420,745	2,021,851	2,021,851	2,021,851	0	2,021,851	0
Conference & Travel Expenses	5050009	7,508	964,359	964,359	964,359	0	964,359	0
Professional Fees	5060010	1,715,146	3,677,807	3,677,807	3,677,807	0	3,677,807	0
Data Processing	5090012	0	0	0	0	0	0	0
Grants and Aid	5100004	1,338,615	2,498,223	2,498,223	2,498,223	0	2,498,223	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Adult Treatment Court Program	5900046	0	28,640	28,640	28,640	0	28,640	0
Total		3,482,014	9,190,880	9,190,880	9,190,880	0	9,190,880	0
Funding Sources								
Fund Balance	4000005	117,915	203,823		0	0	0	0
Federal Revenue	4000020	3,567,922	8,987,057		7,440,984	0	7,440,984	0
Total Funding		3,685,837	9,190,880		7,440,984	0	7,440,984	0
Excess Appropriation/(Funding)		(203,823)	0		1,749,896	0	1,749,896	0
Grand Total		3,482,014	9,190,880		9,190,880	0	9,190,880	0

No Executive Recommendation made on this appropriation.

OFFICE OF THE ATTORNEY GENERAL

Employment Summary

	Male	Female	Total	%
White Employees	64	67	131	75 %
Black Employees	10	22	32	18 %
Other Racial Minorities	7	5	12	7 %
Total Minorities			44	25 %
Total Employees			175	100 %

Publications

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
Farm Equipment Lemon Law	Act 588 of 2019	N	N	15,000	Required by Statutes that sellers of self-propelled farm machinery provide consumers a written statement that adequately explains the State's Farm Equipment Lemon Law	0	0.00
Lemon Law Books	Act 1313 of 2001	N	N	135,000	Required by Statutes to provide booklets to automobile dealers for every vehicle sold explaining the State's Lemon Law.	0	0.00
Model Rules and Regulations for State Agencies	A.C.A. §25-15-215	N	N	250	Required by Statutes to provide model rules for each state agency	0	0.00

Department Appropriation Summary

Appropriation		Historical Data						Agency Request and Executive Recommendation							
		FY26		FY27		FY27		FY28				FY29			
		Actual Expenditures	Pos	Budgeted Expenditures	Pos	Authorized Appropriation	Pos	Agency	Pos	Executive	Pos	Agency	Pos	Executive	Pos
004	Attorney General - Administration	23,536,117	163	26,392,710	164	26,392,710	164	26,392,710	163	0	0	26,392,710	163	0	0
188	Medicaid Fraud - Federal	2,670,734	19	3,506,929	19	3,506,929	19	3,506,929	19	0	0	3,506,929	19	0	0
189	Medicaid Fraud - State	882,376	5	1,069,182	6	1,069,182	6	1,069,182	6	0	0	1,069,182	6	0	0
1PF	Medicaid Fraud - Indirect Costs	498,461	0	498,461	0	498,461	0	498,461	0	0	0	498,461	0	0	0
38U	Internet Crime Child	0	0	25,000	0	25,000	0	25,000	0	0	0	25,000	0	0	0
D37	Cash Fund - Settlement Fees	9,913,404	0	10,000,000	0	10,000,000	0	10,000,000	0	0	0	10,000,000	0	0	0
D38	Cash Funds-Settlement Fees & Restitution	0	0	31,000	0	31,000	0	31,000	0	0	0	31,000	0	0	0
U25	Cooperative Disability Investigation Prograı	459,894	3	486,725	3	486,725	3	486,725	3	0	0	486,725	3	0	0
Total		37,960,986	190	42,010,007	192	42,010,007	192	42,010,007	191	0	0	42,010,007	191	0	0
Funding Sources			%		%				%		%		%		%
Fund Balance	4000005	4,882,296	10.9	6,890,828	14.1			6,890,828	14.1	0	0.0	6,890,828	14.1	0	0.0
Federal Revenue	4000020	3,696,692	8.2	4,517,115	9.2			4,517,115	9.2	0	0.0	4,517,115	9.2	0	0.0
State Central Services	4000035	24,372,811	54.3	27,461,892	56.2			27,461,892	56.2	0	0.0	27,461,892	56.2	0	0.0
Cash Fund	4000045	12,305,401	27.4	10,031,000	20.5			10,031,000	20.5	0	0.0	10,031,000	20.5	0	0.0
Investments	4000315	4,045,625	9.0	0	0.0			0	0.0	0	0.0	0	0.0	0	0.0
Miscellaneous Transfers	4000355	(4,496,693)	(10.0)	0	0.0			0	0.0	0	0.0	0	0.0	0	0.0
Other	4000370	45,682	0.1	0	0.0			0	0.0	0	0.0	0	0.0	0	0.0
Total Funds		44,851,814	100.0	48,900,835	100.0			48,900,835	100.0	0	0.0	48,900,835	100.0	0	0.0
Excess Appropriation/(Funding)		(6,890,828)		(6,890,828)				(6,890,828)		0		(6,890,828)		0	
Grand Total		37,960,986		42,010,007				42,010,007		0		42,010,007		0	

No Executive Recommendation made on these appropriations.

Appropriation Summary

Appropriation: 004 - Attorney General - Administration
Funding Sources: HSC - State Central Services

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	16,339,420	18,533,205	18,533,205	18,533,205	0	18,533,205	0
#Positions		**163**	**164**	**164**	**163**	**0**	**163**	**0**
Extra Help	5010001	156,113	250,000	250,000	250,000	0	250,000	0
#Extra Help		**10**	**9**	**10**	**10**	**0**	**10**	**0**
Personal Services Matching	5010003	5,058,683	5,624,505	5,624,505	5,624,505	0	5,624,505	0
Operating Expenses	5020002	1,881,901	1,885,000	1,885,000	1,885,000	0	1,885,000	0
Conference & Travel Expenses	5050009	25,000	25,000	25,000	25,000	0	25,000	0
Professional Fees	5060010	50,000	50,000	50,000	50,000	0	50,000	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	25,000	25,000	25,000	25,000	0	25,000	0
Total		23,536,117	26,392,710	26,392,710	26,392,710	0	26,392,710	0
Funding Sources								
State Central Services	4000035	23,490,435	26,392,710		26,392,710	0	26,392,710	0
Other	4000370	45,682	0		0	0	0	0
Total Funding		23,536,117	26,392,710		26,392,710	0	26,392,710	0
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		23,536,117	26,392,710		26,392,710	0	26,392,710	0

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: 188 - Medicaid Fraud - Federal

Funding Sources: FAY - Attorney General - Federal

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	1,712,009	2,009,600	2,009,600	2,009,600	0	2,009,600	0
#Positions		**19**	**19**	**19**	**19**	**0**	**19**	**0**
Extra Help	5010001	27,302	30,000	30,000	30,000	0	30,000	0
#Extra Help		**2**	**2**	**2**	**2**	**0**	**2**	**0**
Personal Services Matching	5010003	548,825	614,785	614,785	614,785	0	614,785	0
Operating Expenses	5020002	214,427	321,275	321,275	321,275	0	321,275	0
Conference & Travel Expenses	5050009	40,946	81,300	81,300	81,300	0	81,300	0
Professional Fees	5060010	0	418,469	418,469	418,469	0	418,469	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	127,225	31,500	31,500	31,500	0	31,500	0
Total		2,670,734	3,506,929	3,506,929	3,506,929	0	3,506,929	0
Funding Sources								
Federal Revenue	4000020	2,670,734	3,506,929		3,506,929	0	3,506,929	0
Total Funding		2,670,734	3,506,929		3,506,929	0	3,506,929	0
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		2,670,734	3,506,929		3,506,929	0	3,506,929	0

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: 189 - Medicaid Fraud - State
Funding Sources: HSC - State Central Services

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	610,961	738,800	738,800	738,800	0	738,800	0
#Positions		**5**	**6**	**6**	**6**	**0**	**6**	**0**
Personal Services Matching	5010003	188,383	219,547	219,547	219,547	0	219,547	0
Operating Expenses	5020002	46,085	56,235	56,235	56,235	0	56,235	0
Conference & Travel Expenses	5050009	26,447	27,100	27,100	27,100	0	27,100	0
Professional Fees	5060010	0	17,000	17,000	17,000	0	17,000	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	10,500	10,500	10,500	10,500	0	10,500	0
Total		882,376	1,069,182	1,069,182	1,069,182	0	1,069,182	0
Funding Sources								
State Central Services	4000035	882,376	1,069,182		1,069,182	0	1,069,182	0
Total Funding		882,376	1,069,182		1,069,182	0	1,069,182	0
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		882,376	1,069,182		1,069,182	0	1,069,182	0

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: 1PF - Medicaid Fraud - Indirect Costs
Funding Sources: FAY - Attorney General - Federal

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Operating Expenses	5020002	498,461	498,461	498,461	498,461	0	498,461	0
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0
Professional Fees	5060010	0	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		498,461	498,461	498,461	498,461	0	498,461	0
Funding Sources								
Federal Revenue	4000020	498,461	498,461		498,461	0	498,461	0
Total Funding		498,461	498,461		498,461	0	498,461	0
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		498,461	498,461		498,461	0	498,461	0

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: 38U - Internet Crime Child
Funding Sources: FAY - Attorney General - Federal

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Operating Expenses	5020002	0	25,000	25,000	25,000	0	25,000	0
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0
Professional Fees	5060010	0	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		0	25,000	25,000	25,000	0	25,000	0
Funding Sources								
Fund Balance	4000005	1,343	1,343		1,343	0	1,343	0
Federal Revenue	4000020	0	25,000		25,000	0	25,000	0
Total Funding		1,343	26,343		26,343	0	26,343	0
Excess Appropriation/(Funding)		(1,343)	(1,343)		(1,343)	0	(1,343)	0
Grand Total		0	25,000		25,000	0	25,000	0

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: D37 - Cash Fund - Settlement Fees
Funding Sources: 152 - Attorney General - Cash in Bank

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Per Serv/Misc Op Exp/Grants/Co	5900046	9,913,404	10,000,000	10,000,000	10,000,000	0	10,000,000	0
Total		9,913,404	10,000,000	10,000,000	10,000,000	0	10,000,000	0
Funding Sources								
Fund Balance	4000005	4,569,093	6,510,022		6,510,022	0	6,510,022	0
Cash Fund	4000045	12,305,401	10,000,000		10,000,000	0	10,000,000	0
Investments	4000315	4,045,625	0		0	0	0	0
Miscellaneous Transfers	4000355	(4,496,693)	0		0	0	0	0
Total Funding		16,423,426	16,510,022		16,510,022	0	16,510,022	0
Excess Appropriation/(Funding)		(6,510,022)	(6,510,022)		(6,510,022)	0	(6,510,022)	0
Grand Total		9,913,404	10,000,000		10,000,000	0	10,000,000	0

Expenditure of appropriation is contingent upon available funding.
No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: D38 - Cash Funds-Settlement Fees & Restitution
Funding Sources: 152 - Attorney General - Cash in Bank

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Per Serv/Misc Op Exp/Grants/Re: 5900046	0	31,000	31,000	31,000	0	31,000	0
Total	0	31,000	31,000	31,000	0	31,000	0
Funding Sources							
Cash Fund 4000045	0	31,000		31,000	0	31,000	0
Total Funding	0	31,000		31,000	0	31,000	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	0	31,000		31,000	0	31,000	0

Expenditure of appropriation is contingent upon available funding.
No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: U25 - Cooperative Disability Investigation Program

Funding Sources: FAY - Attorney General - Federal

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	278,931	285,600	285,600	285,600	0	285,600	0
#Positions		**3**	**3**	**3**	**3**	**0**	**3**	**0**
Personal Services Matching	5010003	95,232	99,125	99,125	99,125	0	99,125	0
Overtime	5010006	30,556	42,000	42,000	42,000	0	42,000	0
Operating Expenses	5020002	55,000	55,000	55,000	55,000	0	55,000	0
Conference & Travel Expenses	5050009	175	5,000	5,000	5,000	0	5,000	0
Professional Fees	5060010	0	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		459,894	486,725	486,725	486,725	0	486,725	0
Funding Sources								
Fund Balance	4000005	311,860	379,463		379,463	0	379,463	0
Federal Revenue	4000020	527,497	486,725		486,725	0	486,725	0
Total Funding		839,357	866,188		866,188	0	866,188	0
Excess Appropriation/(Funding)		(379,463)	(379,463)		(379,463)	0	(379,463)	0
Grand Total		459,894	486,725		486,725	0	486,725	0

No Executive Recommendation made on this appropriation.

AUDITOR OF STATE

Employment Summary

	Male	Female	Total	%
White Employees	414	210	624	92 %
Black Employees	24	21	45	7 %
Other Racial Minorities	5	6	11	1 %
Total Minorities			56	8 %
Total Employees			680	100 %

Publications

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
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N/A	N/A	N	N	0	N/A	0	0.00

Department Appropriation Summary

Appropriation		Historical Data						Agency Request and Executive Recommendation							
		FY26		FY27		FY27		FY28				FY29			
		Actual Expenditures	Pos	Budgeted Expenditures	Pos	Authorized Appropriation	Pos	Agency	Pos	Executive	Pos	Agency	Pos	Executive	Pos
005	Operations	2,765,894	20	2,971,329	20	3,438,833	20	3,844,241	20	0	0	3,845,361	20	0	0
009	Auditor of State Disbursements	585,770	0	830,000	0	830,000	0	830,000	0	0	0	830,000	0	0	0
122	Unclaimed Property Program	2,949,855	10	3,673,726	12	3,824,800	12	4,233,615	12	0	0	4,234,035	12	0	0
123	Continuing Education - County Treasurers	59,255	0	75,000	0	75,000	0	75,000	0	0	0	75,000	0	0	0
1PD	Continuing Education - County Clerks-46	123,943	0	141,154	0	150,000	0	150,000	0	0	0	150,000	0	0	0
1UG	Deputy Prosecuting Attorneys	35,226,518	288	35,802,041	289	32,963,653	289	35,820,611	289	0	0	35,835,244	289	0	0
465	Continuing Education - County Collectors	57,228	0	75,000	0	75,000	0	75,000	0	0	0	75,000	0	0	0
A04	Payment of Unclaimed Property Claims - Ca	42,718,674	0	50,002,500	0	50,002,500	0	50,002,500	0	0	0	50,002,500	0	0	0
C50	Payment of Unclaimed Mineral Proceeds - C	1,079,233	0	2,500,500	0	2,500,500	0	2,500,500	0	0	0	2,500,500	0	0	0
F83	Continuing Education - County Coroners	98,956	0	62,720	0	125,000	0	125,000	0	0	0	125,000	0	0	0
Total		85,665,326	318	96,133,970	321	93,985,286	321	97,656,467	321	0	0	97,672,640	321	0	0
Funding Sources			%		%				%		%		%		%
Fund Balance	4000005	22,278,474	7.3	218,301,662	74.4			197,224,788	72.0	0	0.0	176,184,829	69.7	0	0.0
Constitutional Officers Fund	4000025	538,402	0.2	830,000	0.3			830,000	0.3	0	0.0	830,000	0.3	0	0.0
Special Revenue	4000030	181,724	0.1	181,500	0.1			181,500	0.1	0	0.0	181,500	0.1	0	0.0
State Central Services	4000035	39,577,361	13.0	41,082,190	14.0			42,533,561	15.5	0	0.0	42,549,734	16.8	0	0.0
Cash Fund	4000045	95,288,657	31.3	31,500,000	10.7			31,500,000	11.5	0	0.0	31,500,000	12.5	0	0.0
Investments	4000315	166,786,236	54.9	0	0.0			0	0.0	0	0.0	0	0.0	0	0.0
Other	4000370	104,000	0.0	98,500	0.0			98,500	0.0	0	0.0	98,500	0.0	0	0.0
Transfer from County Aid	4000507	1,380,906	0.5	1,364,906	0.5			1,364,906	0.5	0	0.0	1,364,906	0.5	0	0.0
Transfer to County Aid	4000601	(1,099,929)	(0.4)	0	0.0			0	0.0	0	0.0	0	0.0	0	0.0
Transfer to General Revenue	4000635	(15,550,007)	(5.1)	0	0.0			0	0.0	0	0.0	0	0.0	0	0.0
Trnsfr to State Central Services	4000676	(5,518,836)	(1.8)	0	0.0			0	0.0	0	0.0	0	0.0	0	0.0
Total Funds		303,966,988	100.0	293,358,758	100.0			273,733,255	100.0	0	0.0	252,709,469	100.0	0	0.0
Excess Appropriation/(Funding)		(218,301,662)		(197,224,788)				(176,076,788)		0		(155,036,829)		0	
Grand Total		85,665,326		96,133,970				97,656,467		0		97,672,640		0	

FY27 Budget amount in FC 1UG – Deputy Proseuting Attorneys exceeds the authorized amount due to salary and matching rate adjustments during the 2025-2027 Biennium.
Variance in fund balance is due to unfunded appropriation.
No Executive Recommendation made on these appropriations.

Appropriation Summary

Appropriation: 005 - Operations
Funding Sources: HSC - State Central Services

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	1,553,070	1,685,114	1,928,845	2,213,565	0	2,214,365	0
#Positions		**20**	**20**	**20**	**20**	**0**	**20**	**0**
Extra Help	5010001	29,476	30,000	30,000	30,000	0	30,000	0
#Extra Help		**5**	**1**	**5**	**5**	**0**	**5**	**0**
Personal Services Matching	5010003	517,756	547,765	771,538	885,426	0	885,746	0
Operating Expenses	5020002	573,525	615,450	615,450	615,450	0	615,450	0
Conference & Travel Expenses	5050009	26,921	33,000	33,000	36,300	0	36,300	0
Professional Fees	5060010	40,156	35,000	35,000	38,500	0	38,500	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	24,990	25,000	25,000	25,000	0	25,000	0
Total		2,765,894	2,971,329	3,438,833	3,844,241	0	3,845,361	0
Funding Sources								
State Central Services	4000035	2,765,894	2,971,329		3,844,241	0	3,845,361	0
Total Funding		2,765,894	2,971,329		3,844,241	0	3,845,361	0
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		2,765,894	2,971,329		3,844,241	0	3,845,361	0

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: 009 - Auditor of State Disbursements
Funding Sources: MCF - Constitutional Officers Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
District Judges Travel Expense R	5900046	64,202	80,000	80,000	80,000	0	80,000	0
Special/Recalled Judges for the (	5900049	281,347	350,000	350,000	350,000	0	350,000	0
Trial Judges Expenses	5900050	240,221	400,000	400,000	400,000	0	400,000	0
Total		585,770	830,000	830,000	830,000	0	830,000	0
Funding Sources								
Fund Balance	4000005	3,126,943	10,732		10,732	0	10,732	0
Constitutional Officers Fund	4000025	538,402	830,000		830,000	0	830,000	0
Trnsfr to State Central Services	4000676	(3,068,843)	0		0	0	0	0
Total Funding		596,502	840,732		840,732	0	840,732	0
Excess Appropriation/(Funding)		(10,732)	(10,732)		(10,732)	0	(10,732)	0
Grand Total		585,770	830,000		830,000	0	830,000	0

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: 122 - Unclaimed Property Program
Funding Sources: HSC - State Central Services

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	708,354	805,632	862,000	1,151,868	0	1,152,168	0
#Positions		**10**	**12**	**12**	**12**	**0**	**12**	**0**
Extra Help	5010001	0	0	30,000	30,000	0	30,000	0
#Extra Help		**0**	**3**	**3**	**3**	**0**	**3**	**0**
Personal Services Matching	5010003	242,070	280,094	344,800	460,747	0	460,867	0
Operating Expenses	5020002	684,835	713,000	713,000	713,000	0	713,000	0
Conference & Travel Expenses	5050009	22,439	30,000	30,000	33,000	0	33,000	0
Professional Fees	5060010	750,164	1,120,000	1,120,000	1,120,000	0	1,120,000	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	24,413	25,000	25,000	25,000	0	25,000	0
Data Match	5900046	517,580	700,000	700,000	700,000	0	700,000	0
Total		2,949,855	3,673,726	3,824,800	4,233,615	0	4,234,035	0
Funding Sources								
State Central Services	4000035	2,949,855	3,673,726		4,233,615	0	4,234,035	0
Total Funding		2,949,855	3,673,726		4,233,615	0	4,234,035	0
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		2,949,855	3,673,726		4,233,615	0	4,234,035	0

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: 123 - Continuing Education - County Treasurers

Funding Sources: TCE - County Treasurer's Continuing Education Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Maintenance & Operation of Con	5020002	59,255	75,000	75,000	75,000	0	75,000	0
Total		59,255	75,000	75,000	75,000	0	75,000	0
Funding Sources								
Fund Balance	4000005	14,714	15,459		459	0	0	0
Other	4000370	57,600	60,000		60,000	0	60,000	0
Transfer from County Aid	4000507	2,400	0		0	0	0	0
Total Funding		74,714	75,459		60,459	0	60,000	0
Excess Appropriation/(Funding)		(15,459)	(459)		14,541	0	15,000	0
Grand Total		59,255	75,000		75,000	0	75,000	0

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: 1PD - Continuing Education - County Clerks-46

Funding Sources: SCC - County and Circuit Clerks Continuing Education Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Expenses for County Clerks	5900046	58,594	70,577	75,000	75,000	0	75,000	0
Expenses for Circuit Clerks	5900047	65,349	70,577	75,000	75,000	0	75,000	0
Total		123,943	141,154	150,000	150,000	0	150,000	0
Funding Sources								
Fund Balance	4000005	22,873	20,154		0	0	0	0
Special Revenue	4000030	121,224	121,000		121,000	0	121,000	0
Total Funding		144,097	141,154		121,000	0	121,000	0
Excess Appropriation/(Funding)		(20,154)	0		29,000	0	29,000	0
Grand Total		123,943	141,154		150,000	0	150,000	0

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: 1UG - Deputy Prosecuting Attorneys
Funding Sources: HSC - State Central Services

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	26,736,407	27,198,903	24,408,568	27,214,003	0	27,225,903	0
#Positions		**288**	**289**	**289**	**289**	**0**	**289**	**0**
Personal Services Matching	5010003	8,444,670	8,536,468	8,488,415	8,539,938	0	8,542,671	0
Special Deputy Exp Allowance	5900046	5,166	5,170	5,170	5,170	0	5,170	0
Licensure Expenses	5900047	40,275	61,500	61,500	61,500	0	61,500	0
Total		35,226,518	35,802,041	32,963,653	35,820,611	0	35,835,244	0
Funding Sources								
State Central Services	4000035	33,861,612	34,437,135		34,455,705	0	34,470,338	0
Transfer from County Aid	4000507	1,364,906	1,364,906		1,364,906	0	1,364,906	0
Total Funding		35,226,518	35,802,041		35,820,611	0	35,835,244	0
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		35,226,518	35,802,041		35,820,611	0	35,835,244	0

FY27 Budget amount in Regular Salaries and Personal Services Matching exceeds the authorized amount due to salary and matching rate adjustments during the 2025-2027 Biennium.
No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: 465 - Continuing Education - County Collectors

Funding Sources: TCC - County Collector's Continuing Education Trust Fund

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Maintenance & Operation of Con 5020002	57,228	75,000	75,000	75,000	0	75,000	0
Total	57,228	75,000	75,000	75,000	0	75,000	0
Funding Sources							
Fund Balance 4000005	200,887	203,659		167,159	0	130,659	0
Other 4000370	46,400	38,500		38,500	0	38,500	0
Transfer from County Aid 4000507	13,600	0		0	0	0	0
Total Funding	260,887	242,159		205,659	0	169,159	0
Excess Appropriation/(Funding)	(203,659)	(167,159)		(130,659)	0	(94,159)	0
Grand Total	57,228	75,000		75,000	0	75,000	0

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: A04 - Payment of Unclaimed Property Claims - Cash
Funding Sources: 110 - Cash in Bank

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Operating Expenses	5020002	0	2,500	2,500	2,500	0	2,500	0
Claims	5110015	42,718,674	50,000,000	50,000,000	50,000,000	0	50,000,000	0
Total		42,718,674	50,002,500	50,002,500	50,002,500	0	50,002,500	0
Funding Sources								
Fund Balance	4000005	17,441,706	205,084,306		185,081,806	0	165,079,306	0
Cash Fund	4000045	90,321,631	30,000,000		30,000,000	0	30,000,000	0
Investments	4000315	158,039,643	0		0	0	0	0
Transfer to General Revenue	4000635	(15,550,007)	0		0	0	0	0
Trnsfr to State Central Services	4000676	(2,449,993)	0		0	0	0	0
Total Funding		247,802,980	235,084,306		215,081,806	0	195,079,306	0
Excess Appropriation/(Funding)		(205,084,306)	(185,081,806)		(165,079,306)	0	(145,076,806)	0
Grand Total		42,718,674	50,002,500		50,002,500	0	50,002,500	0

Expenditure of appropriation is contingent upon available funding.
No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: C50 - Payment of Unclaimed Mineral Proceeds - Cash
Funding Sources: 110 - Cash in Bank

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Operating Expenses	5020002	0	500	500	500	0	500	0
Claims	5110015	1,079,233	2,500,000	2,500,000	2,500,000	0	2,500,000	0
Total		1,079,233	2,500,500	2,500,500	2,500,500	0	2,500,500	0
Funding Sources								
Fund Balance	4000005	1,430,675	12,965,132		11,964,632	0	10,964,132	0
Cash Fund	4000045	4,967,026	1,500,000		1,500,000	0	1,500,000	0
Investments	4000315	8,746,593	0		0	0	0	0
Transfer to County Aid	4000601	(1,099,929)	0		0	0	0	0
Total Funding		14,044,365	14,465,132		13,464,632	0	12,464,132	0
Excess Appropriation/(Funding)		(12,965,132)	(11,964,632)		(10,964,132)	0	(9,963,632)	0
Grand Total		1,079,233	2,500,500		2,500,500	0	2,500,500	0

Expenditure of appropriation is contingent upon available funding.
No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: F83 - Continuing Education - County Coroners
Funding Sources: SCF - County Coroners Continuing Education Fund

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Expenses for County Coroners C 5900046	98,956	62,720	125,000	125,000	0	125,000	0
Total	98,956	62,720	125,000	125,000	0	125,000	0
Funding Sources							
Fund Balance 4000005	40,676	2,220		0	0	0	0
Special Revenue 4000030	60,500	60,500		60,500	0	60,500	0
Total Funding	101,176	62,720		60,500	0	60,500	0
Excess Appropriation/(Funding)	(2,220)	0		64,500	0	64,500	0
Grand Total	98,956	62,720		125,000	0	125,000	0

No Executive Recommendation made on this appropriation.

ARKANSAS COURT OF APPEALS

Employment Summary

	Male	Female	Total	%
White Employees	4	39	43	90 %
Black Employees	1	4	5	10 %
Other Racial Minorities	0	0	0	0 %
Total Minorities			5	10 %
Total Employees			48	100 %

Publications

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
Arkansas Reports	ACA 16-11-201; AR Supreme Court Rule 5-2	N	N	0	Publication of the Court of Appeals opinions ceased with volume 375 Ark./104 Ark. App. These opinions are now published online. IN RE: Arkansas Supreme Court and Court of Appeals Rule 5-2.	0	0.00

Appropriation Summary

Appropriation: 111 - Court of Appeals
Funding Sources: HSC - State Central Services

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	4,407,528	4,485,840	4,331,243	4,879,545	0	4,881,045	0
#Positions		**49**	**49**	**49**	**51**	**0**	**51**	**0**
Extra Help	5010001	20,633	25,000	25,000	25,000	0	25,000	0
#Extra Help		**1**	**2**	**2**	**2**	**0**	**2**	**0**
Personal Services Matching	5010003	1,402,562	1,420,390	1,384,879	1,526,664	0	1,527,009	0
Operating Expenses	5020002	229,287	276,129	276,129	276,129	0	276,129	0
Conference & Travel Expenses	5050009	51,925	80,900	80,900	80,900	0	80,900	0
Professional Fees	5060010	0	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	878	50,000	50,000	50,000	0	50,000	0
Legal Counsel	5900040	368,795	360,000	360,000	450,000	0	450,000	0
Special Judges	5900046	0	17,044	17,044	17,044	0	17,044	0
Mileage Reimbursement	5900047	38,781	60,000	60,000	60,000	0	60,000	0
Total		6,520,389	6,775,303	6,585,195	7,365,282	0	7,367,127	0
Funding Sources								
State Central Services	4000035	6,520,389	6,775,303		7,365,282	0	7,367,127	0
Total Funding		6,520,389	6,775,303		7,365,282	0	7,367,127	0
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		6,520,389	6,775,303		7,365,282	0	7,367,127	0

FY27 Budget amount in Regular Salaries and Personal Services Matching exceeds the authorized amount due to salary and matching rate adjustments during the 2025-2027 Biennium.

No Executive Recommendation is made on this appropriation.

ARKANSAS GOVERNOR'S MANSION COMMISSION

Employment Summary

	Male	Female	Total	%
White Employees	2	6	8	100 %
Black Employees	0	0	0	0 %
Other Racial Minorities	0	0	0	0 %
Total Minorities			0	0 %
Total Employees			8	100 %

Publications

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
N/A	N/A	N	N	0	N/A	0	0.00

Department Appropriation Summary

Appropriation	Historical Data						Agency Request and Executive Recommendation							
	FY26		FY27		FY27		FY28				FY29			
	Actual Expenditures	Pos	Budgeted Expenditures	Pos	Authorized Appropriation	Pos	Agency	Pos	Executive	Pos	Agency	Pos	Executive	Pos
532 Governor's Mansion - Operations	1,382,109	9	1,484,982	9	1,500,250	9	1,500,250	9	0	0	1,500,496	9	0	0
56V Grand Hall/Mansion/Grounds - Cash in Tre	191,064	0	179,174	0	500,000	0	500,000	0	0	0	500,000	0	0	0
Total	1,573,173	9	1,664,156	9	2,000,250	9	2,000,250	9	0	0	2,000,496	9	0	0
Funding Sources		%		%				%		%		%		%
Fund Balance 4000005	235,693	13.8	129,174	7.8			0	0.0	0	0.0	0	0.0	0	0.0
State Central Services 4000035	1,382,109	81.2	1,484,982	89.2			1,500,250	96.8	0	0.0	1,500,496	96.8	0	0.0
Cash Fund 4000045	84,545	5.0	50,000	3.0			50,000	3.2	0	0.0	50,000	3.2	0	0.0
Total Funds	1,702,347	100.0	1,664,156	100.0			1,550,250	100.0	0	0.0	1,550,496	100.0	0	0.0
Excess Appropriation/(Funding)	(129,174)		0				450,000		0		450,000		0	
Grand Total	1,573,173		1,664,156				2,000,250		0		2,000,496		0	

No Executive Recommendation made on this Agency.

Appropriation Summary

Appropriation: 532 - Governor's Mansion - Operations
Funding Sources: HSC - State Central Services

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	626,406	643,334	654,450	654,450	0	654,650	0
#Positions		**9**	**9**	**9**	**9**	**0**	**9**	**0**
Extra Help	5010001	582	12,000	12,000	12,000	0	12,000	0
#Extra Help		**1**	**4**	**4**	**4**	**0**	**4**	**0**
Personal Services Matching	5010003	218,697	219,972	224,124	224,124	0	224,170	0
Gov Mansion Allowance	5900046	60,000	60,000	60,000	60,000	0	60,000	0
Gov Mansion Operating Expense	5900047	173,893	201,830	201,830	201,830	0	201,830	0
Gov Mansion Annual Maintenanc	5900048	105,633	112,846	112,846	137,846	0	137,846	0
Gov Mansion Utilities	5900049	196,898	235,000	235,000	210,000	0	210,000	0
Total		1,382,109	1,484,982	1,500,250	1,500,250	0	1,500,496	0
Funding Sources								
State Central Services	4000035	1,382,109	1,484,982		1,500,250	0	1,500,496	0
Total Funding		1,382,109	1,484,982		1,500,250	0	1,500,496	0
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		1,382,109	1,484,982		1,500,250	0	1,500,496	0

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: 56V - Grand Hall/Mansion/Grounds - Cash in Treasury

Funding Sources: NGM - Governor's Mansion Grand Hall - Cash in Treasury

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grand Hall/Mansion/Grounds Exp 5900046	191,064	179,174	500,000	500,000	0	500,000	0
Total	191,064	179,174	500,000	500,000	0	500,000	0
Funding Sources							
Fund Balance 4000005	235,693	129,174		0	0	0	0
Cash Fund 4000045	84,545	50,000		50,000	0	50,000	0
Total Funding	320,238	179,174		50,000	0	50,000	0
Excess Appropriation/(Funding)	(129,174)	0		450,000	0	450,000	0
Grand Total	191,064	179,174		500,000	0	500,000	0

Expenditure of appropriation is contingent upon available funding.

No Executive Recommendation made on this appropriation.

OFFICE OF THE GOVERNOR

Employment Summary

	Male	Female	Total	%
White Employees	13	20	33	85 %
Black Employees	1	3	4	10 %
Other Racial Minorities	2	0	2	5 %
Total Minorities			6	15 %
Total Employees			39	100 %

Publications

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
N/A	N/A	N	N	0	N/A	0	0.00

Department Appropriation Summary

Appropriation	Historical Data						Agency Request and Executive Recommendation							
	FY26		FY27		FY27		FY28				FY29			
	Actual Expenditures	Pos	Budgeted Expenditures	Pos	Authorized Appropriation	Pos	Agency	Pos	Executive	Pos	Agency	Pos	Executive	Pos
001 Governor's Office - Operations	5,073,662	50	6,706,342	59	6,493,405	59	6,782,415	58	0	0	6,784,385	58	0	0
181 Governor's Emergency Proclamation	0	0	500,000	0	500,000	0	500,000	0	0	0	500,000	0	0	0
Total	5,073,662	50	7,206,342	59	6,993,405	59	7,282,415	58	0	0	7,284,385	58	0	0
Funding Sources		%		%				%		%		%		%
State Central Services 4000035	5,073,662	100.0	6,706,342	93.1			6,782,415	93.1	0	0.0	6,784,385	93.1	0	0.0
Governor's Emergency Fund 4000275	0	0.0	500,000	6.9			500,000	6.9	0	0.0	500,000	6.9	0	0.0
Total Funds	5,073,662	100.0	7,206,342	100.0			7,282,415	100.0	0	0.0	7,284,385	100.0	0	0.0
Excess Appropriation/(Funding)	0		0				0		0		0		0	
Grand Total	5,073,662		7,206,342				7,282,415		0		7,284,385		0	

FY27 Budget amount in appropriation 001 – Governor's Office - Operations exceeds the authorized amount due to salary and matching rate adjustments during the 2025-2027 Biennium.

No Executive Recommendation made on this Agency.

Appropriation Summary

Appropriation: 001 - Governor's Office - Operations
Funding Sources: HSC - State Central Services

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	3,487,607	4,677,372	4,505,822	4,745,619	0	4,747,219	0
#Positions		**50**	**59**	**59**	**58**	**0**	**58**	**0**
Extra Help	5010001	0	8,789	8,789	8,789	0	8,789	0
#Extra Help		**0**	**7**	**7**	**7**	**0**	**7**	**0**
Personal Services Matching	5010003	1,261,138	1,544,275	1,502,888	1,552,101	0	1,552,471	0
Operating Expenses	5020002	295,686	446,706	446,706	446,706	0	446,706	0
Conference & Travel Expenses	5050009	3,262	15,200	15,200	15,200	0	15,200	0
Professional Fees	5060010	25,969	14,000	14,000	14,000	0	14,000	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		5,073,662	6,706,342	6,493,405	6,782,415	0	6,784,385	0
Funding Sources								
State Central Services	4000035	5,073,662	6,706,342		6,782,415	0	6,784,385	0
Total Funding		5,073,662	6,706,342		6,782,415	0	6,784,385	0
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		5,073,662	6,706,342		6,782,415	0	6,784,385	0

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: 181 - Governor's Emergency Proclamation

Funding Sources: MTA - Miscellaneous Revolving Fund

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid 5100004	0	500,000	500,000	500,000	0	500,000	0
Total	0	500,000	500,000	500,000	0	500,000	0
Funding Sources							
Governor's Emergency Fund 4000275	0	500,000		500,000	0	500,000	0
Total Funding	0	500,000		500,000	0	500,000	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	0	500,000		500,000	0	500,000	0

Expenditures for Emergency Proclamations are reflected in the Department of Finance and Administration - Disbursing Officer appropriation (777).

No Executive Recommendation made on this Agency.

COMMISSIONER OF STATE LANDS

Employment Summary

	Male	Female	Total	%
White Employees	9	20	29	81 %
Black Employees	2	2	4	11 %
Other Racial Minorities	1	2	3	8 %
Total Minorities			7	19 %
Total Employees			36	100 %

Publications

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
None	N/A	N	N	0	N/A	0	0.00

Department Appropriation Summary

Appropriation		Historical Data						Agency Request and Executive Recommendation							
		FY26		FY27		FY27		FY28				FY29			
		Actual Expenditures	Pos	Budgeted Expenditures	Pos	Authorized Appropriation	Pos	Agency	Pos	Executive	Pos	Agency	Pos	Executive	Pos
006	Operations	3,634,989	36	4,396,807	42	4,396,807	42	4,396,807	42	0	0	4,396,807	42	0	0
A14	Operating Expenses / Capital Outlay	38,548	0	267,800	0	267,800	0	267,800	0	0	0	267,800	0	0	0
B28	Delinquent Tax-Cash	28,969,274	0	32,300,000	0	32,300,000	0	32,300,000	0	0	0	32,300,000	0	0	0
C75	Islands/Submerged Lands	0	0	229,167	0	250,000	0	250,000	0	0	0	250,000	0	0	0
Total		32,642,811	36	37,193,774	42	37,214,607	42	37,214,607	42	0	0	37,214,607	42	0	0
Funding Sources			%		%				%		%		%		%
Fund Balance	4000005	61,540,304	60.5	69,126,123	75.5			54,326,123	70.8	0	0.0	39,526,123	63.8	0	0.0
State Central Services	4000035	3,634,989	3.6	4,396,807	4.8			4,396,807	5.7	0	0.0	4,396,807	7.1	0	0.0
Cash Fund	4000045	36,593,641	36.0	17,996,967	19.7			18,017,800	23.5	0	0.0	18,017,800	29.1	0	0.0
Intra-agency Fund Transfer	4000317	0	0.0	0	0.0			0	0.0	0	0.0	0	0.0	0	0.0
Total Funds		101,768,934	100.0	91,519,897	100.0			76,740,730	100.0	0	0.0	61,940,730	100.0	0	0.0
Excess Appropriation/(Funding)		(69,126,123)		(54,326,123)				(39,526,123)		0		(24,726,123)		0	
Grand Total		32,642,811		37,193,774				37,214,607		0		37,214,607		0	

No Executive Recommendation made on these appropriations.

Appropriation Summary

Appropriation: 006 - Operations
Funding Sources: HSC - State Central Services

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	2,675,601	3,249,660	3,249,660	3,249,660	0	3,249,660	0
#Positions		**36**	**42**	**42**	**42**	**0**	**42**	**0**
Extra Help	5010001	1,280	40,000	40,000	40,000	0	40,000	0
#Extra Help		**1**	**5**	**5**	**5**	**0**	**5**	**0**
Personal Services Matching	5010003	934,740	1,082,147	1,082,147	1,082,147	0	1,082,147	0
Operating Expenses	5020002	23,368	25,000	25,000	25,000	0	25,000	0
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0
Professional Fees	5060010	0	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		3,634,989	4,396,807	4,396,807	4,396,807	0	4,396,807	0
Funding Sources								
State Central Services	4000035	3,634,989	4,396,807		4,396,807	0	4,396,807	0
Total Funding		3,634,989	4,396,807		4,396,807	0	4,396,807	0
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		3,634,989	4,396,807		4,396,807	0	4,396,807	0

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: A14 - Operating Expenses / Capital Outlay
Funding Sources: 117 - Commissioner of State Lands - Cash in Bank

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Capital Outlay/Operating Exp	5900046	38,548	267,800	267,800	267,800	0	267,800	0
Total		38,548	267,800	267,800	267,800	0	267,800	0
Funding Sources								
Fund Balance	4000005	69,646	26,784		26,784	0	26,784	0
Cash Fund	4000045	0	267,800		267,800	0	267,800	0
Intra-agency Fund Transfer	4000317	(4,314)	0		0	0	0	0
Total Funding		65,332	294,584		294,584	0	294,584	0
Excess Appropriation/(Funding)		(26,784)	(26,784)		(26,784)	0	(26,784)	0
Grand Total		38,548	267,800		267,800	0	267,800	0

Expenditure of appropriation is contingent upon available funding.

Intra-agency transfer is to FC B28 – Delinquent Tax- Cash.

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: B28 - Delinquent Tax-Cash

Funding Sources: 117 - Commissioner of State Lands - Cash in Bank

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Operating Expenses	5020002	1,471,431	1,500,000	1,500,000	1,500,000	0	1,500,000	0
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0
Professional Fees	5060010	1,517,690	2,000,000	2,000,000	2,000,000	0	2,000,000	0
Data Processing	5090012	0	0	0	0	0	0	0
Refunds/Reimbursements	5110014	343,434	1,300,000	1,300,000	1,300,000	0	1,300,000	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Delinquent Tax Remittal/Sale Rel	5900046	25,636,719	27,500,000	27,500,000	27,500,000	0	27,500,000	0
Total		28,969,274	32,300,000	32,300,000	32,300,000	0	32,300,000	0
Funding Sources								
Fund Balance	4000005	61,241,491	68,870,172		54,070,172	0	39,270,172	0
Cash Fund	4000045	36,593,641	17,500,000		17,500,000	0	17,500,000	0
Intra-agency Fund Transfer	4000317	4,314	0		0	0	0	0
Total Funding		97,839,446	86,370,172		71,570,172	0	56,770,172	0
Excess Appropriation/(Funding)		(68,870,172)	(54,070,172)		(39,270,172)	0	(24,470,172)	0
Grand Total		28,969,274	32,300,000		32,300,000	0	32,300,000	0

Expenditure of appropriation is contingent upon available funding.

Intra-agency transfer is from FC A14 – Operating Expenses / Capital Outlay.

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: C75 - Islands/Submerged Lands

Funding Sources: 117 - Commissioner of State Lands - Cash in Bank

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Submerged Lands	5900046	0	229,167	250,000	250,000	0	250,000	0
Total		0	229,167	250,000	250,000	0	250,000	0
Funding Sources								
Fund Balance	4000005	229,167	229,167		229,167	0	229,167	0
Cash Fund	4000045	0	229,167		250,000	0	250,000	0
Total Funding		229,167	458,334		479,167	0	479,167	0
Excess Appropriation/(Funding)		(229,167)	(229,167)		(229,167)	0	(229,167)	0
Grand Total		0	229,167		250,000	0	250,000	0

Expenditure of appropriation is contingent upon available funding.

No Executive Recommendation made on this appropriation.

ARKANSAS LEGISLATIVE AUDIT OF THE LEGISLATIVE JOINT AUDITING COMMITTEE

Employment Summary

	Male	Female	Total	%
White Employees	103	131	234	90 %
Black Employees	7	13	20	8 %
Other Racial Minorities	4	1	5	2 %
Total Minorities			25	10 %
Total Employees			259	100 %

Publications

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
Audit Reports	A.C.A. §10-4-403	N	Y	1,000	All our publications are audit reports and related matters required by law. Number of copies published and distributed varies between fiscal years. Engagement reports contain multiple copies issued.	0	0.00

Appropriation Summary

Appropriation: 095 - Legislative Audit - Operations
Funding Sources: HSC - State Central Services

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	28,177,388	34,265,727	34,265,727	35,165,899	0	35,173,799	0
#Positions		**284**	**296**	**296**	**296**	**0**	**296**	**0**
Extra Help	5010001	105,825	230,400	230,400	345,600	0	345,600	0
#Extra Help		**10**	**0**	**10**	**15**	**0**	**15**	**0**
Personal Services Matching	5010003	8,827,208	10,267,305	10,267,305	10,499,767	0	10,501,583	0
Operating Expenses	5020002	2,879,985	3,914,400	3,914,400	3,914,400	0	3,914,400	0
Conference & Travel Expenses	5050009	31,871	343,000	343,000	343,000	0	343,000	0
Professional Fees	5060010	29,440	760,000	760,000	760,000	0	760,000	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	110,758	200,000	200,000	200,000	0	200,000	0
Total		40,162,475	49,980,832	49,980,832	51,228,666	0	51,238,382	0
Funding Sources								
State Central Services	4000035	8,267,722	25,350,832		25,598,666	0	25,608,382	0
Ad Valorem Tax	4000060	29,956,799	23,000,000		24,000,000	0	24,000,000	0
Fees	4000245	1,932,018	1,630,000		1,630,000	0	1,630,000	0
Other	4000370	5,936	0		0	0	0	0
Total Funding		40,162,475	49,980,832		51,228,666	0	51,238,382	0
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		40,162,475	49,980,832		51,228,666	0	51,238,382	0

No Executive Recommendation is made on this appropriation.

BUREAU OF LEGISLATIVE RESEARCH OF THE LEGISLATIVE COUNCIL

Employment Summary

	Male	Female	Total	%
White Employees	35	48	83	76 %
Black Employees	2	16	18	17 %
Other Racial Minorities	3	5	8	7 %
Total Minorities			26	24 %
Total Employees			109	100 %

Publications

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
10 Year Summary of Expenditures (A Book) (Biennially)	A.C.A. §10-3-303	Y	Y	150	Only Compilation of History of State Agency Expenditures for Research.	0	0.00
Monthly and Annual Revenue Report	A.C.A. §10-3-1403	Y	Y	150	Sole Source of Information on a timely basis.	0	0.00
Selected Statistical Financial Data for Arkansas (B Book) (Biennially)	A.C.A. §10-3-303	Y	Y	250	State Finance Resource for Legislators, Schools, and Libraries.	0	0.00
Summary of Legislative Action (Produced after each Legislative Session)	A.C.A. §10-3-303	Y	Y	300	Compilation of Legislation Enacted by the General Assembly.	0	0.00

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
Tax Handbook (Biennially)	A.C.A. §10-3-1403(a)(6)	Y	Y	250	Only Compilations of Arkansas Taxes Available to Legislators, Schools, and Libraries.	0	0.00

Appropriation Summary

Appropriation: 015 - Legislative Council - Operations
Funding Sources: HSC - State Central Services

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	10,338,144	11,860,244	11,860,244	12,754,735	0	12,761,135	0
#Positions		**121**	**134**	**134**	**134**	**0**	**134**	**0**
Extra Help	5010001	41,935	150,000	150,000	150,000	0	150,000	0
#Extra Help		**4**	**31**	**31**	**31**	**0**	**31**	**0**
Personal Services Matching	5010003	3,427,857	3,827,527	3,827,527	4,021,828	0	4,023,300	0
Operating Expenses	5020002	2,167,560	2,083,686	2,083,686	2,083,686	0	2,083,686	0
Conference & Travel Expenses	5050009	66,687	218,002	218,002	218,002	0	218,002	0
Professional Fees	5060010	1,081,827	298,889	298,889	298,889	0	298,889	0
Construction/Capital Improveme	5090005	0	50,000	50,000	50,000	0	50,000	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	75,508	400,000	400,000	400,000	0	400,000	0
Contingency	5130018	0	3,393,480	3,393,480	3,393,480	0	3,393,480	0
Committee Rooms	5900046	0	205,063	205,063	205,063	0	205,063	0
Total		17,199,518	22,486,891	22,486,891	23,575,683	0	23,583,555	0
Funding Sources								
State Central Services	4000035	17,199,518	22,486,891		23,575,683	0	23,583,555	0
Total Funding		17,199,518	22,486,891		23,575,683	0	23,583,555	0
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		17,199,518	22,486,891		23,575,683	0	23,583,555	0

No Executive Recommendation is made on this appropriation.

BUREAU OF LEGISLATIVE RESEARCH OF THE LEGISLATIVE COUNCIL

Publications

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
None	N/A	N	N	0	N/A	0	0.00

Department Appropriation Summary

Appropriation	Historical Data						Agency Request and Executive Recommendation							
	FY26		FY27		FY27		FY28				FY29			
	Actual Expenditures	Pos	Budgeted Expenditures	Pos	Authorized Appropriation	Pos	Agency	Pos	Executive	Pos	Agency	Pos	Executive	Pos
016 Interim Committee Study Expenses	643,441	0	271,060	0	271,060	0	271,060	0	0	0	271,060	0	0	0
017 Interim Committee Expenses	553,762	0	1,449,199	0	1,449,199	0	1,449,199	0	0	0	1,449,199	0	0	0
Total	1,197,203	0	1,720,259	0	1,720,259	0	1,720,259	0	0	0	1,720,259	0	0	0
Funding Sources		%		%				%		%		%		%
State Central Services 4000035	1,197,203	100.0	1,720,259	100.0			1,720,259	100.0	0	0.0	1,720,259	100.0	0	0.0
Total Funds	1,197,203	100.0	1,720,259	100.0			1,720,259	100.0	0	0.0	1,720,259	100.0	0	0.0
Excess Appropriation/(Funding)	0		0				0		0		0		0	
Grand Total	1,197,203		1,720,259				1,720,259		0		1,720,259		0	

No Executive Recommendation is made on these appropriations.

Appropriation Summary

Appropriation: 016 - Interim Committee Study Expenses
Funding Sources: HSC - State Central Services

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Interim Committee Study Exp 5900041	643,441	271,060	271,060	271,060	0	271,060	0
Total	643,441	271,060	271,060	271,060	0	271,060	0
Funding Sources							
State Central Services 4000035	643,441	271,060		271,060	0	271,060	0
Total Funding	643,441	271,060		271,060	0	271,060	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	643,441	271,060		271,060	0	271,060	0

No Executive Recommendation is made on this appropriation.

Appropriation Summary

Appropriation: 017 - Interim Committee Expenses
Funding Sources: HSC - State Central Services

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Per Diem, Exp and Mileage 5900046	553,762	1,449,199	1,449,199	1,449,199	0	1,449,199	0
Total	553,762	1,449,199	1,449,199	1,449,199	0	1,449,199	0
Funding Sources							
State Central Services 4000035	553,762	1,449,199		1,449,199	0	1,449,199	0
Total Funding	553,762	1,449,199		1,449,199	0	1,449,199	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	553,762	1,449,199		1,449,199	0	1,449,199	0

No Executive Recommendation is made on this appropriation.

OFFICE OF THE LIEUTENANT GOVERNOR

Employment Summary

	Male	Female	Total	%
White Employees	3	1	4	80 %
Black Employees	0	0	0	0 %
Other Racial Minorities	0	1	1	20 %
Total Minorities			1	20 %
Total Employees			5	100 %

Publications

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
None	N/A	N	N	0	N/A	0	0.00

Appropriation Summary

Appropriation: 002 - Lieutenant Governor - Operations
Funding Sources: HSC - State Central Services

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	370,985	463,100	460,800	463,100	0	463,100	0
#Positions		**5**	**5**	**5**	**5**	**0**	**5**	**0**
Personal Services Matching	5010003	126,276	159,867	148,449	159,867	0	159,867	0
Operating Expenses	5020002	38,701	52,304	52,304	52,304	0	52,304	0
Conference & Travel Expenses	5050009	362	11,234	11,234	11,234	0	11,234	0
Professional Fees	5060010	0	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		536,324	686,505	672,787	686,505	0	686,505	0
Funding Sources								
State Central Services	4000035	536,324	686,505		686,505	0	686,505	0
Total Funding		536,324	686,505		686,505	0	686,505	0
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		536,324	686,505		686,505	0	686,505	0

FY27 Budget amount in Regular Salaries and Personal Services Matching exceeds the authorized amount due to salary and matching rate adjustments during the 2025-2027 Biennium.

No Executive Recommendation is made on this appropriation.

OFFICE OF THE PROSECUTOR COORDINATOR

Employment Summary

	Male	Female	Total	%
White Employees	8	8	16	94 %
Black Employees	0	1	1	6 %
Other Racial Minorities	0	0	0	0 %
Total Minorities			1	6 %
Total Employees			17	100 %

Publications

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
None	N/A	N	N	0	N/A	0	0.00

Department Appropriation Summary

Appropriation		Historical Data FY26 Actual Expenditures	Pos	FY27 Budgeted Expenditures	Pos	FY27 Authorized Appropriation	Pos	Agency Request and Executive Recommendation FY28 Agency	Pos	FY28 Executive	Pos	FY29 Agency	Pos	FY29 Executive	Pos
065	Law Enforcement & Prosecutorial Programs	38,262	0	38,863	0	70,660	0	70,660	0	70,660	0	70,660	0	70,660	0
090	Prosecutor Coordinator Oprs	1,511,747	12	1,618,313	12	1,518,046	12	1,748,422	12	1,609,177	12	1,748,422	12	1,609,177	12
BI6	Paws for Justice	511,056	6	656,253	6	606,461	6	656,253	6	656,253	6	656,253	6	656,253	6
X87	JRJ Loan Repayment - Federal	0	0	88,881	0	88,881	0	88,881	0	88,881	0	88,881	0	88,881	0
Total		2,061,065	18	2,402,310	18	2,284,048	18	2,564,216	18	2,424,971	18	2,564,216	18	2,424,971	18

Funding Sources			%		%			%		%		%		%
Fund Balance	4000005	17,720	0.9	18,321	0.8		18,321	0.7	18,321	0.8	349	0.0	349	0.0
Federal Revenue	4000020	0	0.0	88,881	3.7		88,881	3.5	88,881	3.7	88,881	3.5	88,881	3.7
State Central Services	4000035	2,022,803	97.3	2,274,566	94.0		2,404,675	94.3	2,265,430	93.9	2,404,675	94.9	2,265,430	94.6
State Administration of Justice	4000470	38,863	1.9	38,863	1.6		38,863	1.5	38,863	1.6	38,863	1.5	38,863	1.6
Total Funds		2,079,386	100.0	2,420,631	100.0		2,550,740	100.0	2,411,495	100.0	2,532,768	100.0	2,393,523	100.0
Excess Appropriation/(Funding)		(18,321)		(18,321)			13,476		13,476		31,448		31,448	
Grand Total		2,061,065		2,402,310			2,564,216		2,424,971		2,564,216		2,424,971	

FY27 Budget amount in Appropriations 090 - Prosecutor Coordinator Ops and BI6 - Paws for Justice exceeds the authorized amount due to salary and matching rate adjustments during the 2025-2027 Biennium.
Variance in Fund Balance is due to unfunded appropriation.

Analysis of Budget Request

Appropriation: 065 - Law Enforcement & Prosecutorial Programs

Funding Sources: MDT - Law Enforcement & Prosecutor Drug Enforcement Training Fund

This program is funded from a portion of those funds remitted by the cities and counties from court costs and filing fees for deposit into the State Administration of Justice Fund. A share of those funds collected is then allocated to the Office of Prosecutor Coordinator for deposit into the Law Enforcement and Prosecutor Drug Enforcement Training Fund per Arkansas Code Annotated §16-10-310. Funds are used solely for law enforcement and prosecutorial purposes.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $70,660 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 065 - Law Enforcement & Prosecutorial Programs

Funding Sources: MDT - Law Enforcement & Prosecutor Drug Enforcement Training Fund

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Law Enforcement/Prosecutorial 5900046	38,262	38,863	70,660	70,660	70,660	70,660	70,660
Total	38,262	38,863	70,660	70,660	70,660	70,660	70,660
Funding Sources							
Fund Balance 4000005	17,371	17,972		17,972	17,972	0	0
State Administration of Justice 4000470	38,863	38,863		38,863	38,863	38,863	38,863
Total Funding	56,234	56,835		56,835	56,835	38,863	38,863
Excess Appropriation/(Funding)	(17,972)	(17,972)		13,825	13,825	31,797	31,797
Grand Total	38,262	38,863		70,660	70,660	70,660	70,660

The transfer of State Administration of Justice reflects an allocation of 55% in FY27 and a projected allocation of 55% in the 2027-2029 Biennium. Expenditure of appropriation is contingent upon available funding.

Analysis of Budget Request

Appropriation: 090 - Prosecutor Coordinator Oprs

Funding Sources: HSC - State Central Services Fund

The Office of the Prosecutor Coordinator was created under Act 925 of 1975. The Prosecution Coordination Commission, a seven-member board chosen by all elected prosecuting attorneys, sets the policy for the Prosecutor Coordinator's office. The Office provides a broad range of technical assistance and support services for prosecuting attorneys, their deputies, and crime-victim service providers.

This appropriation represents the main operating appropriation used by the Office of Prosecutor Coordinator and is funded from the State Central Services Fund.

With the exception of Regular Salaries and Personal Services Matching, continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $1,748,422 in each year of the biennium.

The Agency Request includes the following change for both years:

- Increase of $139,245 in Operating Expenses to support increases in rent, costs of housing state conflict attorneys, subscription rates for web based legal research system, and continuing legal education programs.

The Executive Recommendation provides for the Agency Request with the exception of an increase to Operating Expenses.

Appropriation Summary

Appropriation: 090 - Prosecutor Coordinator Oprs
Funding Sources: HSC - State Central Services Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	1,003,992	1,031,495	949,957	1,024,065	1,024,065	1,024,065	1,024,065
#Positions		**12**	**12**	**12**	**12**	**12**	**12**	**12**
Personal Services Matching	5010003	323,344	331,974	313,245	330,268	330,268	330,268	330,268
Operating Expenses	5020002	183,012	250,152	250,152	389,397	250,152	389,397	250,152
Conference & Travel Expenses	5050009	1,399	4,692	4,692	4,692	4,692	4,692	4,692
Professional Fees	5060010	0	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		1,511,747	1,618,313	1,518,046	1,748,422	1,609,177	1,748,422	1,609,177
Funding Sources								
State Central Services	4000035	1,511,747	1,618,313		1,748,422	1,609,177	1,748,422	1,609,177
Total Funding		1,511,747	1,618,313		1,748,422	1,609,177	1,748,422	1,609,177
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		1,511,747	1,618,313		1,748,422	1,609,177	1,748,422	1,609,177

FY27 Budget amount in Regular Salaries and Personal Services Matching exceeds the authorized amount due to salary and matching rate adjustments during the 2025-2027 Biennium.

Analysis of Budget Request

Appropriation: BI6 - Paws for Justice

Funding Sources: HSC - State Central Services Fund

This appropriation provides for the Paws for Justice program, a statewide Certified Facility Dog Program, which utilizes a certified facility dog team to directly support crime victims. Certified Facility dogs assist victims of all ages, assist in police interviews, prosecution interview and child forensic interviews.

Funding is provided by the State Central Services Fund.

With the exception of Regular Salaries and Personal Services Matching, continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $656,253 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: BI6 - Paws for Justice
Funding Sources: HSC - State Central Services Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	273,326	357,201	320,497	357,201	357,201	357,201	357,201
#Positions		**6**	**6**	**6**	**6**	**6**	**6**	**6**
Personal Services Matching	5010003	110,359	129,569	116,481	129,569	129,569	129,569	129,569
Operating Expenses	5020002	102,531	105,919	105,919	105,919	105,919	105,919	105,919
Conference & Travel Expenses	5050009	22,805	63,564	63,564	63,564	63,564	63,564	63,564
Professional Fees	5060010	0	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Promotional Items	5090028	2,035	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		511,056	656,253	606,461	656,253	656,253	656,253	656,253
Funding Sources								
State Central Services	4000035	511,056	656,253		656,253	656,253	656,253	656,253
Total Funding		511,056	656,253		656,253	656,253	656,253	656,253
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		511,056	656,253		656,253	656,253	656,253	656,253

FY27 Budget amount in Regular Salaries and Personal Services Matching exceeds the authorized amount due to salary and matching rate adjustments during the 2025-2027 Biennium.

Analysis of Budget Request

Appropriation: X87 - JRJ Loan Repayment - Federal

Funding Sources: FPC - Federal - Justice Prog

This appropriation provides for administration of the federal John R. Justice Student Loan Repayment Program, which provides student loan repayment assistance for local, state, and federal public defenders and local and state prosecutors who commit to extended service in those roles. As the Arkansas agency designated as the state administering agency, the agency is responsible for outreach, education, and solicitation of applications from eligible beneficiaries and will ensure grant funds for loan repayment with priority on those who have the least ability to repay the loan. Funding for this appropriation is a federal grant through the Department of Justice - Office of Justice Programs.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $88,881 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: X87 - JRJ Loan Repayment - Federal
Funding Sources: FPC - Federal - Justice Prog

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Refunds/Reimbursements	5110014	0	88,881	88,881	88,881	88,881	88,881	88,881
Total		0	88,881	88,881	88,881	88,881	88,881	88,881
Funding Sources								
Fund Balance	4000005	349	349		349	349	349	349
Federal Revenue	4000020	0	88,881		88,881	88,881	88,881	88,881
Total Funding		349	89,230		89,230	89,230	89,230	89,230
Excess Appropriation/(Funding)		(349)	(349)		(349)	(349)	(349)	(349)
Grand Total		0	88,881		88,881	88,881	88,881	88,881

SECRETARY OF STATE

Employment Summary

	Male	Female	Total	%
White Employees	79	49	128	70 %
Black Employees	20	27	47	26 %
Other Racial Minorities	6	2	8	4 %
Total Minorities			55	30 %
Total Employees			183	100 %

Publications

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
Acts of Arkansas	A.C.A. §25-18-206, A.C.A. §25-18-225	N	Y	125	Required by law. Provides needed references for State Officials.	0	0.00
Election Laws of Arkansas & State Constitution	A.C.A. §25-18-225	N	N	1,000	Required by law.	0	0.00
Historical Report	ACA 25-18-223	Y	N	4,000	Required by law every 10 years	0	0.00
Various Franchise tax forms, reports, proclamations, and receipts	ACA 26-54-105, et al.	N	N	200,000	Tax Collection Requirements	0	0.00
Voter Reg. Publications, forms, UVOCA ballots, etc	Amendment 51, Sect. 5,6, & 8	N	N	250,000	Election Process	0	0.00

Department Appropriation Summary

Appropriation		Historical Data FY26 Actual Expenditures	Pos	FY27 Budgeted Expenditures	Pos	FY27 Authorized Appropriation	Pos	Agency Request and Executive Recommendation FY28 Agency	Pos	FY28 Executive	Pos	FY29 Agency	Pos	FY29 Executive	Pos
003	Secretary of State Operations	23,688,478	187	25,699,646	187	25,699,646	187	26,768,383	187	0	0	26,768,383	187	0	0
1NK	HAVA Title 2	691,315	0	2,036,595	0	4,000,000	0	4,000,000	0	0	0	4,000,000	0	0	0
2MJ	Cap Grnds Monument Perserv	1,280	0	50,000	0	77,456	0	77,456	0	0	0	77,456	0	0	0
378	Corporate Filing & Refund	373,478	0	375,000	0	550,000	0	550,000	0	0	0	550,000	0	0	0
833	Arkansas State Capitol Building & Grounds	0	0	25,000	0	25,000	0	25,000	0	0	0	25,000	0	0	0
B97	Admin/Maintenance	347,626	0	1,000,000	0	1,000,000	0	1,000,000	0	0	0	1,000,000	0	0	0
CI4	Security - Capitol Grounds - Cash	2,632,577	0	540,629	0	3,100,000	0	3,100,000	0	0	0	3,100,000	0	0	0
CI5	HVAC Upgrade - Cash	5,064,955	0	4,290,869	0	9,100,000	0	9,100,000	0	0	0	9,100,000	0	0	0
CT2	Unborn Children Monument	11,514	0	0	0	0	0	20,000	0	0	0	20,000	0	0	0
D46	Gift Shop and Cafe	486,088	0	490,000	0	490,000	0	490,000	0	0	0	490,000	0	0	0
DB3	Capitol Police	759,408	0	849,597	0	849,597	0	849,597	0	0	0	849,597	0	0	0
DB6	Bus. and Comm. Svcs. Electronic Filing	0	0	0	0	1,080,000	0	1,080,000	0	0	0	1,080,000	0	0	0
F02	CVS Grant	1,130,212	0	1,200,000	0	11,000,000	0	11,000,000	0	0	0	11,000,000	0	0	0
F89	Arkansas Video Service Act	0	0	25,000	0	25,000	0	25,000	0	0	0	25,000	0	0	0
X69	National Statuary Hall Collection Trust	0	0	0	0	750,000	0	750,000	0	0	0	750,000	0	0	0
Total		35,186,931	187	36,582,336	187	57,746,699	187	58,835,436	187	0	0	58,835,436	187	0	0
Funding Sources			%		%				%		%		%		%
Fund Balance	4000005	7,288,346	16.4	9,215,178	24.2			1,424,109	4.3	0	0.0	474,997	1.5	0	0.0
Federal Revenue	4000020	894,593	2.0	69,500	0.2			69,500	0.2	0	0.0	69,500	0.2	0	0.0
Special Revenue	4000030	1,122,572	2.5	1,000,000	2.6			1,000,000	3.0	0	0.0	1,000,000	3.1	0	0.0
State Central Services	4000035	24,447,886	55.1	26,549,243	69.9			27,617,980	83.4	0	0.0	27,617,980	85.9	0	0.0
Non-Revenue Receipts	4000040	372,812	0.8	375,000	1.0			375,000	1.1	0	0.0	375,000	1.2	0	0.0
Cash Fund	4000045	904,757	2.0	795,000	2.1			795,000	2.4	0	0.0	795,000	2.5	0	0.0
Other	4000370	271,143	0.6	2,524	0.0			0	0.0	0	0.0	0	0.0	0	0.0
Unfunded Appropriation	4000715	0	0.0	0	0.0			1,830,000	5.5	0	0.0	1,830,000	5.7	0	0.0
Restricted Reserve Fund	4000755	9,100,000	20.5	0	0.0			0	0.0	0	0.0	0	0.0	0	0.0
Total Funds		44,402,109	100.0	38,006,445	100.0			33,111,589	100.0	0	0.0	32,162,477	100.0	0	0.0
Excess Appropriation/(Funding)		(9,215,178)		(1,424,109)				25,723,847		0		26,672,959		0	
Grand Total		35,186,931		36,582,336				58,835,436		0		58,835,436		0	

Variance in Fund Balance is due to unfunded appropriation.
No Executive Recommendation made on these appropriations.

Appropriation Summary

Appropriation: 003 - Secretary of State Operations
Funding Sources: HSC - State Central Services

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	11,035,275	12,239,181	12,239,181	13,103,087	0	13,103,087	0
#Positions		**187**	**187**	**187**	**187**	**0**	**187**	**0**
Extra Help	5010001	114,261	144,909	144,909	144,909	0	144,909	0
#Extra Help		**24**	**45**	**45**	**45**	**0**	**45**	**0**
Personal Services Matching	5010003	4,001,104	4,406,669	4,406,669	4,611,500	0	4,611,500	0
Overtime	5010006	31,187	33,000	33,000	33,000	0	33,000	0
Operating Expenses	5020002	4,276,577	4,258,525	4,258,525	4,258,525	0	4,258,525	0
Conference & Travel Expenses	5050009	4,277	65,651	65,651	65,651	0	65,651	0
Professional Fees	5060010	205,406	205,956	205,956	205,956	0	205,956	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	84,061	210,000	210,000	210,000	0	210,000	0
Special Maintenance	5120032	509,536	675,048	675,048	675,048	0	675,048	0
Building & Grounds Maintenance	5900046	367,762	372,678	372,678	372,678	0	372,678	0
Election Expenses	5900049	3,059,032	3,088,029	3,088,029	3,088,029	0	3,088,029	0
Total		23,688,478	25,699,646	25,699,646	26,768,383	0	26,768,383	0
Funding Sources								
State Central Services	4000035	23,688,478	25,699,646		26,768,383	0	26,768,383	0
Total Funding		23,688,478	25,699,646		26,768,383	0	26,768,383	0
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		23,688,478	25,699,646		26,768,383	0	26,768,383	0

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: 1NK - HAVA Title 2

Funding Sources: FSS - Secretary of State - Federal

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
HAVA EXPENSES 5900046	691,315	2,036,595	4,000,000	4,000,000	0	4,000,000	0
Total	691,315	2,036,595	4,000,000	4,000,000	0	4,000,000	0
Funding Sources							
Fund Balance 4000005	2,276,678	2,479,956		512,861	0	0	0
Federal Revenue 4000020	894,593	69,500		69,500	0	69,500	0
Total Funding	3,171,271	2,549,456		582,361	0	69,500	0
Excess Appropriation/(Funding)	(2,479,956)	(512,861)		3,417,639	0	3,930,500	0
Grand Total	691,315	2,036,595		4,000,000	0	4,000,000	0

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: 2MJ - Cap Grnds Monument Perserv

Funding Sources: TCG - Capitol Grounds Monument And Memorial Preservation Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Construction	5090005	1,280	50,000	77,456	77,456	0	77,456	0
Total		1,280	50,000	77,456	77,456	0	77,456	0
Funding Sources								
Fund Balance	4000005	50,631	54,932		4,932	0	0	0
Other	4000370	5,581	0		0	0	0	0
Total Funding		56,212	54,932		4,932	0	0	0
Excess Appropriation/(Funding)		(54,932)	(4,932)		72,524	0	77,456	0
Grand Total		1,280	50,000		77,456	0	77,456	0

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: 378 - Corporate Filing & Refund
Funding Sources: MTA - Miscellaneous Revolving Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Refunds/Reimbursements	5110014	373,478	375,000	550,000	550,000	0	550,000	0
Total		373,478	375,000	550,000	550,000	0	550,000	0
Funding Sources								
Fund Balance	4000005	1,581	915		915	0	0	0
Non-Revenue Receipts	4000040	372,812	375,000		375,000	0	375,000	0
Total Funding		374,393	375,915		375,915	0	375,000	0
Excess Appropriation/(Funding)		(915)	(915)		174,085	0	175,000	0
Grand Total		373,478	375,000		550,000	0	550,000	0

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: 833 - Arkansas State Capitol Building & Grounds Restoration - Cash

Funding Sources: NSS - Secretary of State - Cash in State Treasury

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Operating Expenses	5020002	0	25,000	25,000	25,000	0	25,000	0
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0
Professional Fees	5060010	0	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		0	25,000	25,000	25,000	0	25,000	0
Funding Sources								
Fund Balance	4000005	26,753	27,675		2,675	0	0	0
Cash Fund	4000045	922	0		0	0	0	0
Total Funding		27,675	27,675		2,675	0	0	0
Excess Appropriation/(Funding)		(27,675)	(2,675)		22,325	0	25,000	0
Grand Total		0	25,000		25,000	0	25,000	0

Expenditure of appropriation is contingent upon available funding.

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: B97 - Admin/Maintenance

Funding Sources: 135 - Secretary of State - Cash in Bank

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Various Administrative & Mainten 5900046	347,626	1,000,000	1,000,000	1,000,000	0	1,000,000	0
Total	347,626	1,000,000	1,000,000	1,000,000	0	1,000,000	0
Funding Sources							
Fund Balance 4000005	1,085,729	1,010,652		280,652	0	0	0
Cash Fund 4000045	272,549	270,000		270,000	0	270,000	0
Total Funding	1,358,278	1,280,652		550,652	0	270,000	0
Excess Appropriation/(Funding)	(1,010,652)	(280,652)		449,348	0	730,000	0
Grand Total	347,626	1,000,000		1,000,000	0	1,000,000	0

Expenditure of appropriation is contingent upon available funding.

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: CI4 - Security - Capitol Grounds - Cash

Funding Sources: NSS - Secretary of State - Cash in State Treasury

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Security	5900046	2,632,577	540,629	3,100,000	3,100,000	0	3,100,000	0
Total		2,632,577	540,629	3,100,000	3,100,000	0	3,100,000	0
Funding Sources								
Fund Balance	4000005	3,082,702	540,629		0	0	0	0
Cash Fund	4000045	90,504	0		0	0	0	0
Total Funding		3,173,206	540,629		0	0	0	0
Excess Appropriation/(Funding)		(540,629)	0		3,100,000	0	3,100,000	0
Grand Total		2,632,577	540,629		3,100,000	0	3,100,000	0

Expenditure of appropriation is contingent upon available funding.

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: CI5 - HVAC Upgrade - Cash

Funding Sources: NSS - Secretary of State - Cash in State Treasury

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
HVAC Upgrade	5090005	5,064,955	4,290,869	9,100,000	9,100,000	0	9,100,000	0
Total		5,064,955	4,290,869	9,100,000	9,100,000	0	9,100,000	0
Funding Sources								
Fund Balance	4000005	0	4,290,869		0	0	0	0
Other	4000370	255,824	0		0	0	0	0
Restricted Reserve Fund	4000755	9,100,000	0		0	0	0	0
Total Funding		9,355,824	4,290,869		0	0	0	0
Excess Appropriation/(Funding)		(4,290,869)	0		9,100,000	0	9,100,000	0
Grand Total		5,064,955	4,290,869		9,100,000	0	9,100,000	0

Expenditure of appropriation is contingent upon available funding.

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: CT2 - Unborn Children Monument
Funding Sources: TMU - Monument to Unborn Children Display Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Monument to the Unborn	5900046	11,514	0	0	20,000	0	20,000	0
Total		11,514	0	0	20,000	0	20,000	0
Funding Sources								
Fund Balance	4000005	19,252	17,476		20,000	0	0	0
Other	4000370	9,738	2,524		0	0	0	0
Total Funding		28,990	20,000		20,000	0	0	0
Excess Appropriation/(Funding)		(17,476)	(20,000)		0	0	20,000	0
Grand Total		11,514	0		20,000	0	20,000	0

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: D46 - Gift Shop and Cafe

Funding Sources: 135 - Secretary of State - Cash in Bank

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Personal Services/Misc Operating 5900046	486,088	490,000	490,000	490,000	0	490,000	0
Total	486,088	490,000	490,000	490,000	0	490,000	0
Funding Sources							
Fund Balance 4000005	333,328	388,022		423,022	0	458,022	0
Cash Fund 4000045	540,782	525,000		525,000	0	525,000	0
Total Funding	874,110	913,022		948,022	0	983,022	0
Excess Appropriation/(Funding)	(388,022)	(423,022)		(458,022)	0	(493,022)	0
Grand Total	486,088	490,000		490,000	0	490,000	0

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: DB3 - Capitol Police
Funding Sources: HSC - State Central Services

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Operating Expenses	5020002	626,219	692,312	692,312	692,312	0	692,312	0
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0
Professional Fees	5060010	0	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	133,189	157,285	157,285	157,285	0	157,285	0
Total		759,408	849,597	849,597	849,597	0	849,597	0
Funding Sources								
State Central Services	4000035	759,408	849,597		849,597	0	849,597	0
Total Funding		759,408	849,597		849,597	0	849,597	0
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		759,408	849,597		849,597	0	849,597	0

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: DB6 - Bus. and Comm. Svcs. Electronic Filing

Funding Sources: SEL - Business and Commercial Services Electronic Filing System Fund

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Bus. & Comm. Services Elec. Filin 5900046	0	0	1,080,000	1,080,000	0	1,080,000	0
Total	0	0	1,080,000	1,080,000	0	1,080,000	0
Funding Sources							
Unfunded Appropriation 4000715	0	0		1,080,000	0	1,080,000	0
Total Funding	0	0		1,080,000	0	1,080,000	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	0	0		1,080,000	0	1,080,000	0

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: F02 - CVS Grant

Funding Sources: MCV - County Voting System Grant Fund

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
County Voting Systems Grant 5900046	1,130,212	1,200,000	11,000,000	11,000,000	0	11,000,000	0
Total	1,130,212	1,200,000	11,000,000	11,000,000	0	11,000,000	0
Funding Sources							
Fund Balance 4000005	361,339	337,077		137,077	0	0	0
Special Revenue 4000030	1,105,950	1,000,000		1,000,000	0	1,000,000	0
Total Funding	1,467,289	1,337,077		1,137,077	0	1,000,000	0
Excess Appropriation/(Funding)	(337,077)	(137,077)		9,862,923	0	10,000,000	0
Grand Total	1,130,212	1,200,000		11,000,000	0	11,000,000	0

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: F89 - Arkansas Video Service Act
Funding Sources: SVS - Arkansas Video Service Fund

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Arkansas Video Service Act 5900046	0	25,000	25,000	25,000	0	25,000	0
Total	0	25,000	25,000	25,000	0	25,000	0
Funding Sources							
Fund Balance 4000005	50,353	66,975		41,975	0	16,975	0
Special Revenue 4000030	16,622	0		0	0	0	0
Total Funding	66,975	66,975		41,975	0	16,975	0
Excess Appropriation/(Funding)	(66,975)	(41,975)		(16,975)	0	8,025	0
Grand Total	0	25,000		25,000	0	25,000	0

No Executive Recommendation made on this appropriation.

Appropriation Summary

Appropriation: X69 - National Statuary Hall Collection Trust

Funding Sources: TSH - National Statuary Hall Collection Trust Fund

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
National Statuary Hall Collection 5900046	0	0	750,000	750,000	0	750,000	0
Total	0	0	750,000	750,000	0	750,000	0
Funding Sources							
Unfunded Appropriation 4000715	0	0		750,000	0	750,000	0
Total Funding	0	0		750,000	0	750,000	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	0	0		750,000	0	750,000	0

No Executive Recommendation made on this appropriation.

ARKANSAS SUPREME COURT

Employment Summary

	Male	Female	Total	%
White Employees	19	38	57	84 %
Black Employees	3	5	8	12 %
Other Racial Minorities	2	1	3	4 %
Total Minorities			11	16 %
Total Employees			68	100 %

Publications

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
Arkansas Reports/ AR Appellate Reports	ACA 16-11-201; AR Supreme Court Rule 5-2	N	N	0	Publication of the Supreme Court opinions ceased with volume 375 Ark/104 Ark. App. These opinions are now published online. IN RE: Arkansas Supreme Court and Court of Appeals Rule 5-2 (May 28, 2009)	0	0.00

Department Appropriation Summary

Appropriation	Historical Data						Agency Request and Executive Recommendation							
	FY26		FY27		FY27		FY28				FY29			
	Actual Expenditures	Pos	Budgeted Expenditures	Pos	Authorized Appropriation	Pos	Agency	Pos	Executive	Pos	Agency	Pos	Executive	Pos
008 Supreme Court - Operations	7,049,649	50	7,830,912	52	7,666,202	52	8,023,122	52	0	0	8,041,556	52	0	0
C66 SC Bar of Arkansas-Cash	4,178,081	21	6,081,612	25	5,733,581	25	6,165,219	25	0	0	6,165,218	25	0	0
Total	11,227,730	71	13,912,524	77	13,399,783	77	14,188,341	77	0	0	14,206,774	77	0	0
Funding Sources		%		%				%		%		%		%
State Central Services 4000035	7,049,649	62.8	7,830,912	56.3			8,023,122	56.5	0	0.0	8,041,556	56.6	0	0.0
Cash Fund 4000045	4,178,081	37.2	6,081,612	43.7			6,165,219	43.5	0	0.0	6,165,218	43.4	0	0.0
Total Funds	11,227,730	100.0	13,912,524	100.0			14,188,341	100.0	0	0.0	14,206,774	100.0	0	0.0
Excess Appropriation/(Funding)	0		0				0		0		0		0	
Grand Total	11,227,730		13,912,524				14,188,341		0		14,206,774		0	

FY27 Budget amount in 008 – Supreme Court – Operations and C66 – SC Bar of Arkansas-Cash exceeds the authorized amount due to salary and matching rate adjustments during the 2025-2027 Biennium.

No Executive Recommendation is made on this appropriation.

Appropriation Summary

Appropriation: 008 - Supreme Court - Operations
Funding Sources: HSC - State Central Services

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	4,578,710	4,819,903	4,692,330	4,956,693	0	4,961,925	0
#Positions		**50**	**52**	**52**	**52**	**0**	**52**	**0**
Extra Help	5010001	0	30,000	30,000	30,000	0	30,000	0
#Extra Help		**0**	**5**	**5**	**5**	**0**	**5**	**0**
Personal Services Matching	5010003	1,449,776	1,521,267	1,484,130	1,552,687	0	1,553,889	0
Operating Expenses	5020002	320,713	417,765	417,765	417,765	0	417,765	0
Conference & Travel Expenses	5050009	45,868	55,000	55,000	55,000	0	55,000	0
Professional Fees	5060010	0	25,000	25,000	25,000	0	25,000	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	42,827	112,000	112,000	112,000	0	112,000	0
Arkansas Reports	5900034	216,172	229,477	229,477	253,477	0	265,477	0
Court Appointed Attorneys	5900040	110,413	195,000	195,000	195,000	0	195,000	0
Commissions and Committees	5900041	1,878	20,000	20,000	20,000	0	20,000	0
Special Justices	5900046	1,300	5,500	5,500	5,500	0	5,500	0
Judicial Education	5900048	58,228	100,000	100,000	100,000	0	100,000	0
Records Maintenance Technolog	5900049	223,764	300,000	300,000	300,000	0	300,000	0
Total		7,049,649	7,830,912	7,666,202	8,023,122	0	8,041,556	0
Funding Sources								
State Central Services	4000035	7,049,649	7,830,912		8,023,122	0	8,041,556	0
Total Funding		7,049,649	7,830,912		8,023,122	0	8,041,556	0
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		7,049,649	7,830,912		8,023,122	0	8,041,556	0

FY27 Budget amount in Regular Salaries and Personal Services Matching exceeds the authorized amount due to salary and matching rate adjustments during the 2025-2027 Biennium.

No Executive Recommendation is made on this appropriation.

Appropriation Summary

Appropriation: C66 - SC Bar of Arkansas-Cash

Funding Sources: 195 - ASC Cash

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	1,705,529	2,173,023	1,888,551	2,241,013	0	2,241,013	0
#Positions		**21**	**25**	**25**	**25**	**0**	**25**	**0**
Extra Help	5010001	11,562	20,000	20,000	20,000	0	20,000	0
#Extra Help		**1**	**1**	**5**	**5**	**0**	**5**	**0**
Personal Services Matching	5010003	573,827	696,889	633,330	712,506	0	712,505	0
Operating Expenses	5020002	282,096	750,000	750,000	750,000	0	750,000	0
Conference & Travel Expenses	5050009	65,640	181,700	181,700	181,700	0	181,700	0
Professional Fees	5060010	186,522	420,000	420,000	420,000	0	420,000	0
Construction	5090005	0	75,000	75,000	75,000	0	75,000	0
Data Processing	5090012	0	0	0	0	0	0	0
Refunds/Investments/Transfers	5110020	1,344,696	1,690,000	1,690,000	1,690,000	0	1,690,000	0
Capital Outlay	5120011	8,209	75,000	75,000	75,000	0	75,000	0
Total		4,178,081	6,081,612	5,733,581	6,165,219	0	6,165,218	0
Funding Sources								
Cash Fund	4000045	4,178,081	6,081,612		6,165,219	0	6,165,218	0
Total Funding		4,178,081	6,081,612		6,165,219	0	6,165,218	0
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		4,178,081	6,081,612		6,165,219	0	6,165,218	0

FY27 Budget amount in Regular Salaries and Personal Services Matching exceeds the authorized amount due to salary and matching rate adjustments during the 2025-2027 Biennium.

No Executive Recommendation is made on this appropriation.

OFFICE OF THE TREASURER OF STATE

Employment Summary

	Male	Female	Total	%
White Employees	10	16	26	87 %
Black Employees	1	2	3	10 %
Other Racial Minorities	0	1	1	3 %
Total Minorities			4	13 %
Total Employees			30	100 %

Publications

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
None	N/A	N	N	0	N/A	0	0.00

Department Appropriation Summary

Appropriation		Historical Data						Agency Request and Executive Recommendation							
		FY26		FY27		FY27		FY28				FY29			
		Actual Expenditures	Pos	Budgeted Expenditures	Pos	Authorized Appropriation	Pos	Agency	Pos	Executive	Pos	Agency	Pos	Executive	Pos
007	State Treasurer-Operations	7,078,731	31	7,956,507	33	7,974,734	33	8,318,591	33	0	0	8,318,791	33	0	0
043	City-Co Tourist Facilities Assist	887,908	0	887,908	0	887,908	0	887,908	0	0	0	887,908	0	0	0
1TP	Water, Waste Disposal & Pollution Abateme	38,238,092	0	43,000,000	0	43,000,000	0	43,000,000	0	0	0	43,000,000	0	0	0
2ME	Local Sales & Use Tax-City	1,089,976,591	0	1,130,000,000	0	1,130,000,000	0	1,180,000,000	0	0	0	1,180,000,000	0	0	0
2MQ	Local Sales & Use Tax-County	921,099,246	0	990,000,000	0	990,000,000	0	1,000,000,000	0	0	0	1,000,000,000	0	0	0
2MR	Uniform Tax Rate-Amendment 74	1,678,962,844	0	1,800,000,000	0	1,800,000,000	0	1,940,000,000	0	0	0	1,940,000,000	0	0	0
2ZC	Emergency Medical	280,695	0	310,000	0	310,000	0	310,000	0	0	0	310,000	0	0	0
2ZD	Local Law Enforcement	280,695	0	310,000	0	310,000	0	310,000	0	0	0	310,000	0	0	0
58Q	Rescue Shelters-City	161	0	25,000	0	25,000	0	25,000	0	0	0	25,000	0	0	0
58R	Rescue Shelters-Cnty	161	0	25,000	0	25,000	0	25,000	0	0	0	25,000	0	0	0
990	College/Higher Education Savings Bonds	23,288,139	0	42,000,000	0	42,000,000	0	42,000,000	0	0	0	42,000,000	0	0	0
Total		3,760,093,263	31	4,014,514,415	33	4,014,532,642	33	4,214,876,499	33	0	0	4,214,876,699	33	0	0
Funding Sources			%		%				%		%		%		%
Special Revenue	4000030	561,390	0.0	620,000	0.0			620,000	0.0	0	0.0	620,000	0.0	0	0.0
State Central Services	4000035	7,078,731	0.2	7,956,507	0.2			8,318,591	0.2	0	0.0	8,318,791	0.2	0	0.0
Trust Fund	4000050	1,740,489,397	46.3	1,885,050,000	47.0			2,025,050,000	48.0	0	0.0	2,025,050,000	48.0	0	0.0
Local Sales and Use Tax	4000335	2,011,075,837	53.5	2,120,000,000	52.8			2,180,000,000	51.7	0	0.0	2,180,000,000	51.7	0	0.0
Sales and Income Tax	4000445	887,908	0.0	887,908	0.0			887,908	0.0	0	0.0	887,908	0.0	0	0.0
Total Funds		3,760,093,263	100.0	4,014,514,415	100.0			4,214,876,499	100.0	0	0.0	4,214,876,699	100.0	0	0.0
Excess Appropriation/(Funding)		0		0				0		0		0		0	
Grand Total		3,760,093,263		4,014,514,415				4,214,876,499		0		4,214,876,699		0	

No Executive Recommendation is made on these appropriations.

Appropriation Summary

Appropriation: 007 - State Treasurer-Operations
Funding Sources: HSC - State Central Services

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	3,095,031	3,258,633	3,219,376	3,263,233	0	3,263,433	0
#Positions		**31**	**33**	**33**	**33**	**0**	**33**	**0**
Extra Help	5010001	0	40,000	40,000	40,000	0	40,000	0
#Extra Help		**0**	**5**	**5**	**5**	**0**	**5**	**0**
Personal Services Matching	5010003	982,855	1,008,419	1,065,903	1,065,903	0	1,065,903	0
Operating Expenses	5020002	1,151,598	1,404,455	1,404,455	1,554,455	0	1,554,455	0
Conference & Travel Expenses	5050009	21,773	35,000	35,000	35,000	0	35,000	0
Professional Fees	5060010	0	35,000	35,000	35,000	0	35,000	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	25,000	25,000	25,000	0	25,000	0
Data Processing Syst/Services	5900044	1,662,238	1,800,000	1,800,000	1,800,000	0	1,800,000	0
Financial/Educational Programs	5900046	23,332	75,000	75,000	75,000	0	75,000	0
Preparedness, Security & Safety	5900047	141,904	275,000	275,000	425,000	0	425,000	0
Total		7,078,731	7,956,507	7,974,734	8,318,591	0	8,318,791	0
Funding Sources								
State Central Services	4000035	7,078,731	7,956,507		8,318,591	0	8,318,791	0
Total Funding		7,078,731	7,956,507		8,318,591	0	8,318,791	0
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		7,078,731	7,956,507		8,318,591	0	8,318,791	0

FY27 Budget amount in Regular Salaries exceeds the authorized amount due to salary and matching rate adjustments during the 2025-2027 Biennium.

No Executive Recommendation is made on this appropriation.

Appropriation Summary

Appropriation: 043 - City-Co Tourist Facilities Assist
Funding Sources: MLA - City-County Tourist Facilities Aid Fund

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Debt Service/Operating Exp 5900046	887,908	887,908	887,908	887,908	0	887,908	0
Total	887,908	887,908	887,908	887,908	0	887,908	0
Funding Sources							
Sales and Income Tax 4000445	887,908	887,908		887,908	0	887,908	0
Total Funding	887,908	887,908		887,908	0	887,908	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	887,908	887,908		887,908	0	887,908	0

No Executive Recommendation is made on this appropriation.

Appropriation Summary

Appropriation: 1TP - Water, Waste Disposal & Pollution Abatement

Funding Sources: TPX - Water, Waste Disposal and Pollution Abatement Facilities Bond Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Refunds/Reimbursements	5110014	0	15,000,000	15,000,000	15,000,000	0	15,000,000	0
Debt Service	5120019	38,238,092	28,000,000	28,000,000	28,000,000	0	28,000,000	0
Total		38,238,092	43,000,000	43,000,000	43,000,000	0	43,000,000	0
Funding Sources								
Trust Fund	4000050	38,238,092	43,000,000		43,000,000	0	43,000,000	0
Total Funding		38,238,092	43,000,000		43,000,000	0	43,000,000	0
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		38,238,092	43,000,000		43,000,000	0	43,000,000	0

No Executive Recommendation is made on this appropriation.

Appropriation Summary

Appropriation: 2ME - Local Sales & Use Tax-City
Funding Sources: TSU - Local Sales and Use Tax Trust Fund

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Refunds/Reimbursements 5110014	1,089,976,591	1,130,000,000	1,130,000,000	1,180,000,000	0	1,180,000,000	0
Total	1,089,976,591	1,130,000,000	1,130,000,000	1,180,000,000	0	1,180,000,000	0
Funding Sources							
Local Sales and Use Tax 4000335	1,089,976,591	1,130,000,000		1,180,000,000	0	1,180,000,000	0
Total Funding	1,089,976,591	1,130,000,000		1,180,000,000	0	1,180,000,000	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	1,089,976,591	1,130,000,000		1,180,000,000	0	1,180,000,000	0

No Executive Recommendation is made on this appropriation.

Appropriation Summary

Appropriation: 2MQ - Local Sales & Use Tax-County
Funding Sources: TSU - Local Sales and Use Tax Trust Fund

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Refunds/Reimbursements 5110014	921,099,246	990,000,000	990,000,000	1,000,000,000	0	1,000,000,000	0
Total	921,099,246	990,000,000	990,000,000	1,000,000,000	0	1,000,000,000	0
Funding Sources							
Local Sales and Use Tax 4000335	921,099,246	990,000,000		1,000,000,000	0	1,000,000,000	0
Total Funding	921,099,246	990,000,000		1,000,000,000	0	1,000,000,000	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	921,099,246	990,000,000		1,000,000,000	0	1,000,000,000	0

No Executive Recommendation is made on this appropriation.

Appropriation Summary

Appropriation: 2MR - Uniform Tax Rate-Amendment 74

Funding Sources: TTR - Uniform Tax Rate Trust Fund

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid 5100004	1,678,962,844	1,800,000,000	1,800,000,000	1,940,000,000	0	1,940,000,000	0
Total	1,678,962,844	1,800,000,000	1,800,000,000	1,940,000,000	0	1,940,000,000	0
Funding Sources							
Trust Fund 4000050	1,678,962,844	1,800,000,000		1,940,000,000	0	1,940,000,000	0
Total Funding	1,678,962,844	1,800,000,000		1,940,000,000	0	1,940,000,000	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	1,678,962,844	1,800,000,000		1,940,000,000	0	1,940,000,000	0

No Executive Recommendation is made on this appropriation.

Appropriation Summary

Appropriation: 2ZC - Emergency Medical

Funding Sources: SSE - Arkansas Citizens First Responder Safety Enhancement Fund

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Emergency Medical Expenses 5900046	280,695	310,000	310,000	310,000	0	310,000	0
Total	280,695	310,000	310,000	310,000	0	310,000	0
Funding Sources							
Special Revenue 4000030	280,695	310,000		310,000	0	310,000	0
Total Funding	280,695	310,000		310,000	0	310,000	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	280,695	310,000		310,000	0	310,000	0

No Executive Recommendation is made on this appropriation.

Appropriation Summary

Appropriation: 2ZD - Local Law Enforcement

Funding Sources: SSE - Arkansas Citizens First Responder Safety Enhancement Fund

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Local Law Enforcement Exp 5900046	280,695	310,000	310,000	310,000	0	310,000	0
Total	280,695	310,000	310,000	310,000	0	310,000	0
Funding Sources							
Special Revenue 4000030	280,695	310,000		310,000	0	310,000	0
Total Funding	280,695	310,000		310,000	0	310,000	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	280,695	310,000		310,000	0	310,000	0

No Executive Recommendation is made on this appropriation.

Appropriation Summary

Appropriation: 58Q - Rescue Shelters-City
Funding Sources: TRS - Animal Rescue and Shelter Trust Fund

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Animal Rescue Shelters - City 5100004	161	25,000	25,000	25,000	0	25,000	0
Total	161	25,000	25,000	25,000	0	25,000	0
Funding Sources							
Trust Fund 4000050	161	25,000		25,000	0	25,000	0
Total Funding	161	25,000		25,000	0	25,000	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	161	25,000		25,000	0	25,000	0

No Executive Recommendation is made on this appropriation.

Appropriation Summary

Appropriation: 58R - Rescue Shelters-Cnty

Funding Sources: TRS - Animal Rescue and Shelter Trust Fund

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid 5100004	161	25,000	25,000	25,000	0	25,000	0
Total	161	25,000	25,000	25,000	0	25,000	0
Funding Sources							
Trust Fund 4000050	161	25,000		25,000	0	25,000	0
Total Funding	161	25,000		25,000	0	25,000	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	161	25,000		25,000	0	25,000	0

No Executive Recommendation is made on this appropriation.

Appropriation Summary

Appropriation: 990 - College/Higher Education Savings Bonds
Funding Sources: TBJ - College Savings Bond Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Refunds/Reimbursements	5110014	0	10,000,000	10,000,000	10,000,000	0	10,000,000	0
Debt Service	5120019	23,288,139	32,000,000	32,000,000	32,000,000	0	32,000,000	0
Total		23,288,139	42,000,000	42,000,000	42,000,000	0	42,000,000	0
Funding Sources								
Trust Fund	4000050	23,288,139	42,000,000		42,000,000	0	42,000,000	0
Total Funding		23,288,139	42,000,000		42,000,000	0	42,000,000	0
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		23,288,139	42,000,000		42,000,000	0	42,000,000	0

No Executive Recommendation is made on this appropriation.

COUNTY AID, TREASURER OF STATE

Publications

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
N/A	N/A	N	N	0	N/A	0	0.00

Department Appropriation Summary

Appropriation		Historical Data						Agency Request and Executive Recommendation							
		FY26		FY27		FY27		FY28				FY29			
		Actual Expenditures	Pos	Budgeted Expenditures	Pos	Authorized Appropriation	Pos	Agency	Pos	Executive	Pos	Agency	Pos	Executive	Pos
073	General Revenue to Counties	18,505,575	0	19,928,613	0	21,428,616	0	21,428,616	0	21,428,616	0	21,428,616	0	21,428,616	0
074	Special Revenue to Counties	203,529,421	0	230,000,000	0	230,000,000	0	230,000,000	0	230,000,000	0	230,000,000	0	230,000,000	0
190	Mineral Lease	12,734,868	0	15,000,000	0	15,000,000	0	15,000,000	0	15,000,000	0	15,000,000	0	15,000,000	0
738	Real Property Tax Reduction-Counties	385,087,510	0	452,000,000	0	452,000,000	0	452,000,000	0	452,000,000	0	452,000,000	0	452,000,000	0
Total		619,857,374	0	716,928,613	0	718,428,616	0	718,428,616	0	718,428,616	0	718,428,616	0	718,428,616	0
Funding Sources			%		%				%		%		%		%
Fund Balance	4000005	223,893,884	26.2	234,819,264	24.7			234,819,264	24.7	234,819,264	24.7	234,819,264	24.7	234,819,264	24.7
General Revenue	4000010	21,428,616	2.5	19,928,613	2.1			19,928,613	2.1	19,928,613	2.1	19,928,613	2.1	19,928,613	2.1
Special Revenue	4000030	203,637,097	23.8	230,000,000	24.2			230,000,000	24.2	230,000,000	24.2	230,000,000	24.2	230,000,000	24.2
Inter-agency Fund Transfer	4000316	(2,300,000)	(0.3)	0	0.0			0	0.0	0	0.0	0	0.0	0	0.0
Miscellaneous Transfers	4000355	(2,623,041)	(0.3)	0	0.0			0	0.0	0	0.0	0	0.0	0	0.0
Other	4000370	12,740,186	1.5	15,000,000	1.6			15,000,000	1.6	15,000,000	1.6	15,000,000	1.6	15,000,000	1.6
Property Tax Relief Trust	4000390	397,899,896	46.6	452,000,000	47.5			452,000,000	47.5	452,000,000	47.5	452,000,000	47.5	452,000,000	47.5
Total Funds		854,676,638	100.0	951,747,877	100.0			951,747,877	100.0	951,747,877	100.0	951,747,877	100.0	951,747,877	100.0
Excess Appropriation/(Funding)		(234,819,264)		(234,819,264)				(233,319,261)		(233,319,261)		(233,319,261)		(233,319,261)	
Grand Total		619,857,374		716,928,613				718,428,616		718,428,616		718,428,616		718,428,616	

Variance in Fund Balance is due to unfunded appropriation.

Analysis of Budget Request

Appropriation: 073 - General Revenue to Counties

Funding Sources: MLC - County Aid Fund

This appropriation provides spending authority for the Treasurer's Office to distribute general revenues designated for the counties.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $21,428,616 and general revenue in the amount of $19,928,613 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 073 - General Revenue to Counties
Funding Sources: MLC - County Aid Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid	5100004	18,505,575	19,928,613	21,428,616	21,428,616	21,428,616	21,428,616	21,428,616
Total		18,505,575	19,928,613	21,428,616	21,428,616	21,428,616	21,428,616	21,428,616
Funding Sources								
General Revenue	4000010	21,428,616	19,928,613		19,928,613	19,928,613	19,928,613	19,928,613
Inter-agency Fund Transfer	4000316	(300,000)	0		0	0	0	0
Miscellaneous Transfers	4000355	(2,623,041)	0		0	0	0	0
Total Funding		18,505,575	19,928,613		19,928,613	19,928,613	19,928,613	19,928,613
Excess Appropriation/(Funding)		0	0		1,500,003	1,500,003	1,500,003	1,500,003
Grand Total		18,505,575	19,928,613		21,428,616	21,428,616	21,428,616	21,428,616

Inter-agency Fund Transfer - $300,000 transfer to the Arkansas Insurance Department - Cyber Response Program

CARRY FORWARD OF ANY REMAINING FUND BALANCES FROM FISCAL YEAR 2026 TO FISCAL YEAR 2027

Agency: County Aid, Treasurer of State

Program: General Revenue to Counties

Act #: 541 of 2025 Section(s) #: 13

Estimated Carry Forward Amount $ 0.00 Funding Source: General Revenue

Accounting Information:

Business Area: 0074 Funds Center: 073 Fund: MLC Functional Area: CNST

Current law requires a written statement be submitted to the DFA Office of Budget stating the reason(s) to carry forward funding for a program or a specific line item within a program remaining on June 30th of a fiscal year.

Justification for carry forward of fund balance:

No carry forward is expected

Actual Funding Carry Forward Amount $ 0.00

Current status of carry forward funding:

All funds were distributed in FY26.

Chris Villines
Director

08-05-2026
Date

Analysis of Budget Request

Appropriation: 074 - Special Revenue to Counties

Funding Sources: MLC - County Aid Fund

This appropriation provides spending authority for the Treasurer's Office to distribute special revenues designated for the counties.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $230,000,000 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 074 - Special Revenue to Counties
Funding Sources: MLC - County Aid Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid	5100004	203,529,421	230,000,000	230,000,000	230,000,000	230,000,000	230,000,000	230,000,000
Total		203,529,421	230,000,000	230,000,000	230,000,000	230,000,000	230,000,000	230,000,000
Funding Sources								
Fund Balance	4000005	356,292	463,968		463,968	463,968	463,968	463,968
Special Revenue	4000030	203,637,097	230,000,000		230,000,000	230,000,000	230,000,000	230,000,000
Total Funding		203,993,389	230,463,968		230,463,968	230,463,968	230,463,968	230,463,968
Excess Appropriation/(Funding)		(463,968)	(463,968)		(463,968)	(463,968)	(463,968)	(463,968)
Grand Total		203,529,421	230,000,000		230,000,000	230,000,000	230,000,000	230,000,000

Analysis of Budget Request

Appropriation: 190 - Mineral Lease

Funding Sources: MLC - County Aid Fund

This appropriation provides spending authority for the Treasurer's Office to distribute monies received from the federal government to those counties to which such monies are allocated by law.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $15,000,000 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 190 - Mineral Lease
Funding Sources: MLC - County Aid Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid	5100004	12,734,868	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
Total		12,734,868	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
Funding Sources								
Fund Balance	4000005	11,980	17,298		17,298	17,298	17,298	17,298
Other	4000370	12,740,186	15,000,000		15,000,000	15,000,000	15,000,000	15,000,000
Total Funding		12,752,166	15,017,298		15,017,298	15,017,298	15,017,298	15,017,298
Excess Appropriation/(Funding)		(17,298)	(17,298)		(17,298)	(17,298)	(17,298)	(17,298)
Grand Total		12,734,868	15,000,000		15,000,000	15,000,000	15,000,000	15,000,000

Analysis of Budget Request

Appropriation: 738 - Real Property Tax Reduction-Counties

Funding Sources: TPR - Property Tax Relief Trust Fund

Amendment 79 to the Arkansas Constitution limits how much the assessed value of a taxpayer's real property may increase following a countywide reappraisal. It also requires a property tax credit of at least six hundred seventy-five dollars ($675), as provided in Ark. Code Ann. § 26-26-1118(a)(1)(A), for homestead property.

This appropriation provides spending authority for the Treasurer's Office to distribute special revenue to counties based upon a property tax reduction.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $452,000,000 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 738 - Real Property Tax Reduction-Counties
Funding Sources: TPR - Property Tax Relief Trust Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Distrib to Counties	5110014	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Distrib to Counties for Prop Tax	5110014	383,087,510	450,000,000	450,000,000	450,000,000	450,000,000	450,000,000	450,000,000
Total		385,087,510	452,000,000	452,000,000	452,000,000	452,000,000	452,000,000	452,000,000
Funding Sources								
Fund Balance	4000005	223,525,612	234,337,998		234,337,998	234,337,998	234,337,998	234,337,998
Inter-agency Fund Transfer	4000316	(2,000,000)	0		0	0	0	0
Property Tax Relief Trust	4000390	397,899,896	452,000,000		452,000,000	452,000,000	452,000,000	452,000,000
Total Funding		619,425,508	686,337,998		686,337,998	686,337,998	686,337,998	686,337,998
Excess Appropriation/(Funding)		(234,337,998)	(234,337,998)		(234,337,998)	(234,337,998)	(234,337,998)	(234,337,998)
Grand Total		385,087,510	452,000,000		452,000,000	452,000,000	452,000,000	452,000,000

Inter-agency Fund Transfer - $2,000,000 to Treasurer of State - Municipal Aid (BA 0076 / Appropriation 35X).

MUNICIPAL AID, TREASURER OF STATE

Publications

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
N/A	N/A	N	N	0	N/A	0	0.00

Department Appropriation Summary

Appropriation		Historical Data						Agency Request and Executive Recommendation							
		FY26		FY27		FY27		FY28				FY29			
		Actual Expenditures	Pos	Budgeted Expenditures	Pos	Authorized Appropriation	Pos	Agency	Pos	Executive	Pos	Agency	Pos	Executive	Pos
034	General Revenue to Cities	27,565,717	0	27,316,052	0	29,372,099	0	29,372,099	0	29,372,099	0	29,372,099	0	29,372,099	0
035	Special Revenue to Cities	190,480,198	0	215,000,000	0	215,000,000	0	215,000,000	0	215,000,000	0	215,000,000	0	215,000,000	0
35X	Property Tax Relief-Cities	2,000,000	0	2,000,000	0	2,000,000	0	2,000,000	0	2,000,000	0	2,000,000	0	2,000,000	0
DB2	Unanticipated Special Revenues - City	0	0	10,000,000	0	10,000,000	0	10,000,000	0	10,000,000	0	10,000,000	0	10,000,000	0
Total		220,045,915	0	254,316,052	0	256,372,099	0	256,372,099	0	256,372,099	0	256,372,099	0	256,372,099	0
Funding Sources			%		%				%		%		%		%
Fund Balance	4000005	79,901	0.0	254,274	0.1			254,274	0.1	254,274	0.1	69,349	0.0	69,349	0.0
General Revenue	4000010	29,372,099	13.3	27,316,052	10.7			27,316,052	10.7	27,316,052	10.7	27,316,052	10.7	27,316,052	10.7
Special Revenue	4000030	167,685,360	76.1	215,000,000	84.5			215,000,000	84.5	215,000,000	84.5	215,000,000	84.5	215,000,000	84.5
Inter-agency Fund Transfer	4000316	1,700,000	0.8	2,000,000	0.8			2,000,000	0.8	2,000,000	0.8	2,000,000	0.8	2,000,000	0.8
Miscellaneous Transfers	4000355	(1,332,009)	(0.6)	0	0.0			0	0.0	0	0.0	0	0.0	0	0.0
Other	4000370	22,794,838	10.3	0	0.0			0	0.0	0	0.0	0	0.0	0	0.0
Unfunded Appropriation	4000715	0	0.0	10,000,000	3.9			10,000,000	3.9	10,000,000	3.9	10,000,000	3.9	10,000,000	3.9
Total Funds		220,300,189	100.0	254,570,326	100.0			254,570,326	100.0	254,570,326	100.0	254,385,401	100.0	254,385,401	100.0
Excess Appropriation/(Funding)		(254,274)		(254,274)				1,801,773		1,801,773		1,986,698		1,986,698	
Grand Total		220,045,915		254,316,052				256,372,099		256,372,099		256,372,099		256,372,099	

Variance in Fund Balance is due to unfunded appropriation.

Analysis of Budget Request

Appropriation: 034 - General Revenue to Cities

Funding Sources: MLM - Municipal Aid Fund

This appropriation provides spending authority for the Treasurer's Office to distribute general revenues designated for the cities.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $29,372,099 and general revenue in the amount of $27,316,052 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 034 - General Revenue to Cities
Funding Sources: MLM - Municipal Aid Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid	5100004	27,565,717	27,316,052	29,372,099	29,372,099	29,372,099	29,372,099	29,372,099
Total		27,565,717	27,316,052	29,372,099	29,372,099	29,372,099	29,372,099	29,372,099
Funding Sources								
Fund Balance	4000005	10,552	184,925		184,925	184,925	0	0
General Revenue	4000010	29,372,099	27,316,052		27,316,052	27,316,052	27,316,052	27,316,052
Inter-agency Fund Transfer	4000316	(300,000)	0		0	0	0	0
Miscellaneous Transfers	4000355	(1,332,009)	0		0	0	0	0
Total Funding		27,750,642	27,500,977		27,500,977	27,500,977	27,316,052	27,316,052
Excess Appropriation/(Funding)		(184,925)	(184,925)		1,871,122	1,871,122	2,056,047	2,056,047
Grand Total		27,565,717	27,316,052		29,372,099	29,372,099	29,372,099	29,372,099

Inter-agency Fund Transfer - $300,000 transfer to the Arkansas Insurance Department - Cyber Response Program

CARRY FORWARD OF ANY REMAINING FUND BALANCES FROM FISCAL YEAR 2026 TO FISCAL YEAR 2027

Agency: Municipal Aid, Treasurer of State

Program: General Revenue to Cities

Act #: 541 of 2025 Section(s) #: 13

Estimated Carry Forward Amount $ 184,642.00 Funding Source: General Revenue

Accounting Information:

Business Area: 0076 Funds Center: 034 Fund: MLM Functional Area: CNST

Current law requires a written statement be submitted to the DFA Office of Budget stating the reason(s) to carry forward funding for a program or a specific line item within a program remaining on June 30th of a fiscal year.

Justification for carry forward of fund balance:

$103.59 is for previously outlawed warrants that have not yet been processed through the claims commission. $167,008 is estimated for funds being withheld for the LOPFI penalty. $17,531 is estimated funds that are being withheld for the Worker's Compensation Penalty.

Actual Funding Carry Forward Amount $ 184,925.00

Current status of carry forward funding:

$103.59 is for previously outlawed warrants that have not yet been processed through the claims commission. $167,276.61 is for funds being withheld for the LOPFI penalty. $17,544.47 is for funds being withheld for the Worker's Compensation Penalty.

Mark Hayes
Director

08-26-2026
Date

Analysis of Budget Request

Appropriation: 035 - Special Revenue to Cities

Funding Sources: MLM - Municipal Aid Fund

This appropriation provides spending authority for the Treasurer's Office to distribute special revenues designated for the cities.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $215,000,000 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 035 - Special Revenue to Cities
Funding Sources: MLM - Municipal Aid Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid	5100004	190,480,198	215,000,000	215,000,000	215,000,000	215,000,000	215,000,000	215,000,000
Total		190,480,198	215,000,000	215,000,000	215,000,000	215,000,000	215,000,000	215,000,000
Funding Sources								
Fund Balance	4000005	69,071	69,071		69,071	69,071	69,071	69,071
Special Revenue	4000030	167,685,360	215,000,000		215,000,000	215,000,000	215,000,000	215,000,000
Other	4000370	22,794,838	0		0	0	0	0
Total Funding		190,549,269	215,069,071		215,069,071	215,069,071	215,069,071	215,069,071
Excess Appropriation/(Funding)		(69,071)	(69,071)		(69,071)	(69,071)	(69,071)	(69,071)
Grand Total		190,480,198	215,000,000		215,000,000	215,000,000	215,000,000	215,000,000

Analysis of Budget Request

Appropriation: 35X - Property Tax Relief-Cities

Funding Sources: TPR - Property Tax Relief Trust Fund

Amendment 79 to the Arkansas Constitution limits how much the assessed value of a taxpayer's real property may increase following a countywide reappraisal. It also requires a property tax credit of at least six hundred seventy-five dollars ($675), as provided in Ark. Code Ann. § 26-26-1118(a)(1)(A), for homestead property.

This appropriation provides spending authority for the Treasurer's Office to distribute special revenue to counties based upon a property tax reduction. Beginning with Act 265 of 2014, cities received a distribution of $2 million each year, contingent upon available funding.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $2,000,000 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 35X - Property Tax Relief-Cities
Funding Sources: TPR - Property Tax Relief Trust Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Refunds/Reimbursements	5110014	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Total		2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Funding Sources								
Fund Balance	4000005	278	278		278	278	278	278
Inter-agency Fund Transfer	4000316	2,000,000	2,000,000		2,000,000	2,000,000	2,000,000	2,000,000
Total Funding		2,000,278	2,000,278		2,000,278	2,000,278	2,000,278	2,000,278
Excess Appropriation/(Funding)		(278)	(278)		(278)	(278)	(278)	(278)
Grand Total		2,000,000	2,000,000		2,000,000	2,000,000	2,000,000	2,000,000

Inter-agency Fund Transfer - $2,000,000 from Treasurer of State - County Aid (BA 0074 / Appropriation 738).

Analysis of Budget Request

Appropriation: DB2 - Unanticipated Special Revenues - City

Funding Sources: MLM - Municipal Aid Fund

This appropriation provides spending authority for the Treasurer's Office to distribute monies received from the federal government to those cities to which such monies are allocated by law.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $10,000,000 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: DB2 - Unanticipated Special Revenues - City
Funding Sources: MLM - Municipal Aid Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid	5100004	0	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Total		0	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Funding Sources								
Unfunded Appropriation	4000715	0	10,000,000		10,000,000	10,000,000	10,000,000	10,000,000
Total Funding		0	10,000,000		10,000,000	10,000,000	10,000,000	10,000,000
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		0	10,000,000		10,000,000	10,000,000	10,000,000	10,000,000

DEPARTMENT OF CORRECTIONS - ADMINISTRATION AND SHARED SERVICES

Employment Summary

	Male	Female	Total	%
White Employees	39	76	115	62 %
Black Employees	14	55	69	37 %
Other Racial Minorities	1	0	1	1 %
Total Minorities			70	38 %
Total Employees			185	100 %

Publications

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
N/A	N/A	N	N	0	N/A	0	0.00

Department Appropriation Summary

Appropriation		Historical Data						Agency Request and Executive Recommendation							
		FY26		FY27		FY27		FY28				FY29			
		Actual Expenditures	Pos	Budgeted Expenditures	Pos	Authorized Appropriation	Pos	Agency	Pos	Executive	Pos	Agency	Pos	Executive	Pos
CQ1	Juvenile Sex Offender Assessment	126,403	0	93,307	0	170,000	0	170,000	0	170,000	0	170,000	0	170,000	0
E68	County Jail Reimbursement	31,102,200	0	34,800,000	0	34,800,000	0	34,800,000	0	34,800,000	0	34,800,000	0	34,800,000	0
Z39	Department of Correction	160,475,276	208	171,100,542	252	181,794,000	285	187,558,761	285	187,558,761	285	187,572,288	285	187,572,288	285
Total		191,703,879	208	205,993,849	252	216,764,000	285	222,528,761	285	222,528,761	285	222,542,288	285	222,542,288	285
Funding Sources			%		%				%		%		%		%
Fund Balance	4000005	171,128	0.1	3,854,019	1.8			3,786,712	1.8	3,786,712	1.8	3,786,712	1.8	3,786,712	1.8
General Revenue	4000010	34,800,000	17.8	34,800,000	16.6			34,800,000	16.6	34,800,000	16.6	34,800,000	16.6	34,800,000	16.6
Special Revenue	4000030	27,534	0.0	26,000	0.0			26,550	0.0	26,550	0.0	26,550	0.0	26,550	0.0
Other	4000370	98,220	0.1	0	0.0			0	0.0	0	0.0	0	0.0	0	0.0
Shared Services Transfer	4000760	160,461,016	82.1	171,100,542	81.6			170,860,042	81.6	170,860,042	81.6	170,860,042	81.6	170,860,042	81.6
Total Funds		195,557,898	100.0	209,780,561	100.0			209,473,304	100.0	209,473,304	100.0	209,473,304	100.0	209,473,304	100.0
Excess Appropriation/(Funding)		(3,854,019)		(3,786,712)				13,055,457		13,055,457		13,068,984		13,068,984	
Grand Total		191,703,879		205,993,849				222,528,761		222,528,761		222,542,288		222,542,288	

Variance in Fund Balance is due to unfunded appropriation.

Analysis of Budget Request

Appropriation: CQ1 - Juvenile Sex Offender Assessment

Funding Sources: SSC - Sex Offenders Registration Fund

Funds for this appropriation are derived from collections by the circuit court, district court, or city court and equally divided between the Department of Public Safety - Arkansas Crime Information Center (ACIC) and the Department of Corrections - Division of Correction (DOC). There is a $250 fee from each individual who is required by law to register as Sex Offender as required by provisions of Ark. Code Ann. § 12-12-910 and 12-12-911 et seq.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $170,000 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: CQ1 - Juvenile Sex Offender Assessment
Funding Sources: SSC - Sex Offenders Registration Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Operating Expenses	5020002	403	1,000	50,000	50,000	50,000	50,000	50,000
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0
Professional Fees	5060010	126,000	92,307	120,000	120,000	120,000	120,000	120,000
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		126,403	93,307	170,000	170,000	170,000	170,000	170,000
Funding Sources								
Fund Balance	4000005	166,176	67,307		0	0	0	0
Special Revenue	4000030	27,534	26,000		26,550	26,550	26,550	26,550
Total Funding		193,710	93,307		26,550	26,550	26,550	26,550
Excess Appropriation/(Funding)		(67,307)	0		143,450	143,450	143,450	143,450
Grand Total		126,403	93,307		170,000	170,000	170,000	170,000

Analysis of Budget Request

Appropriation: E68 - County Jail Reimbursement

Funding Sources: MCJ - County Jail Reimbursement

The County Jail Reimbursement appropriation provides for off-site inmate housing expenses. In the event the Arkansas Divisions of Correction or Community Corrections cannot accept inmates from county jails due to insufficient bed space, the Agency reimburses the counties from the County Jail Reimbursement Fund.

This appropriation was created during the 2021 Regular Session due to the Department merging County Jail Reimbursements from the Divisions of Corrections and Community Corrections and is funded by general revenue.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $34,800,000 and general revenue funding of $34,800,000 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: E68 - County Jail Reimbursement
Funding Sources: MCJ - County Jail Reimbursement

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Refunds/Reimbursements	5110014	31,102,200	34,800,000	34,800,000	34,800,000	34,800,000	34,800,000	34,800,000
Total		31,102,200	34,800,000	34,800,000	34,800,000	34,800,000	34,800,000	34,800,000
Funding Sources								
Fund Balance	4000005	4,952	3,786,712		3,786,712	3,786,712	3,786,712	3,786,712
General Revenue	4000010	34,800,000	34,800,000		34,800,000	34,800,000	34,800,000	34,800,000
Other	4000370	83,960	0		0	0	0	0
Total Funding		34,888,912	38,586,712		38,586,712	38,586,712	38,586,712	38,586,712
Excess Appropriation/(Funding)		(3,786,712)	(3,786,712)		(3,786,712)	(3,786,712)	(3,786,712)	(3,786,712)
Grand Total		31,102,200	34,800,000		34,800,000	34,800,000	34,800,000	34,800,000

CARRY FORWARD OF ANY REMAINING FUND BALANCES FROM FISCAL YEAR 2026 TO FISCAL YEAR 2027

Agency: Department of Corrections - Administration and Shared Services

Program: County Jail Reimbursement

Act #: 790 of 2025 Section(s) #: 20

Estimated Carry Forward Amount $ 1,200,000.00 Funding Source: General Revenue

Accounting Information:

Business Area: 9903 Funds Center: E68 Fund: MCJ Functional Area: SFTY

Current law requires a written statement be submitted to the DFA Office of Budget stating the reason(s) to carry forward funding for a program or a specific line item within a program remaining on June 30th of a fiscal year.

Justification for carry forward of fund balance:

The available funds will be used to fund appropriations authorized by law payable from the County Jail Reimbursement Fund for the following fiscal year. The provisions of this section shall be in effect from July 1, 2025 to June 30, 2026.

Actual Funding Carry Forward Amount $ 3,697,799.00

Current status of carry forward funding:

Funding will be used to reimburse counties for housing inmates who are sentenced to the Department of Corrections.

Lindsay Wallace
Secretary

08-13-2026
Date

Analysis of Budget Request

Appropriation: Z39 - Department of Correction

Funding Sources: PAY - Shared Services Paying

The Department of Corrections Shared Services appropriation was created to consolidate common division services such as administration, human resources, finance, legal, and related operations within the Cabinet.

With the exception of Regular Salaries, Personal Services Matching, and Capital Outlay, continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $187,558,761 for FY28 and $187,572,288 for FY29.

The Agency request includes the following changes in each year:

- Reclassification of three (3) positions with an associated increase in Regular Salaries and Personal Services Matching, to align titles with responsibilities and duties performed.
- Restoration of $250,000 in Capital Outlay to purchase computer equipment.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: Z39 - Department of Correction
Funding Sources: PAY - Shared Services Paying

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	12,016,743	13,684,930	12,916,404	17,310,911	17,310,911	17,321,911	17,321,911
#Positions		**208**	**252**	**285**	**285**	**285**	**285**	**285**
Personal Services Matching	5010003	4,726,106	5,137,392	4,884,331	6,254,585	6,254,585	6,257,112	6,257,112
Overtime	5010006	138	100	100,000	100,000	100,000	100,000	100,000
Operating Expenses	5020002	8,897,316	7,618,797	15,858,565	15,858,565	15,858,565	15,858,565	15,858,565
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0
Professional Fees	5060010	355,276	210,408	210,408	210,408	210,408	210,408	210,408
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	50,000	250,000	250,000	250,000	250,000	250,000
Medical Contracts	5900049	134,479,697	144,398,915	147,574,292	147,574,292	147,574,292	147,574,292	147,574,292
Total		160,475,276	171,100,542	181,794,000	187,558,761	187,558,761	187,572,288	187,572,288
Funding Sources								
Other	4000370	14,260	0		0	0	0	0
Shared Services Transfer	4000760	160,461,016	171,100,542		170,860,042	170,860,042	170,860,042	170,860,042
Total Funding		160,475,276	171,100,542		170,860,042	170,860,042	170,860,042	170,860,042
Excess Appropriation/(Funding)		0	0		16,698,719	16,698,719	16,712,246	16,712,246
Grand Total		160,475,276	171,100,542		187,558,761	187,558,761	187,572,288	187,572,288

FY27 Budget amount in Regular Salaries and Personal Services Matching exceeds the authorized amount due to salary and matching rate adjustments during the 2025-2027 Biennium.

DEPARTMENT OF CORRECTIONS - DIVISION OF COMMUNITY CORRECTION

Employment Summary

	Male	Female	Total	%
White Employees	186	254	440	63 %
Black Employees	64	178	242	35 %
Other Racial Minorities	8	11	19	2 %
Total Minorities			261	37 %
Total Employees			701	100 %

Publications

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
Administrative Regulations	ACA §25-15-204	N	Y	100	To comply with the Administrative Procedures Act; Provide guidance to staff and offenders under Agency jurisdiction; and to accommodate any public request.	0	0.00
DCC Annual Report	ACA §12-27-125 ACA § 12-27-126 ACA §13-2-212	N	N	150	To provide report of progress toward the agency mission; also to comply with statute governing State & Local Government Publications Clearinghouse to the State Library.	0	0.00

Department Appropriation Summary

Appropriation		Historical Data						Agency Request and Executive Recommendation							
		FY26		FY27		FY27		FY28				FY29			
		Actual Expenditures	Pos	Budgeted Expenditures	Pos	Authorized Appropriation	Pos	Agency	Pos	Executive	Pos	Agency	Pos	Executive	Pos
2GH	Community Correction-Special	7,741,572	0	9,500,000	0	14,862,870	0	14,862,870	0	14,862,870	0	14,862,870	0	14,862,870	0
510	Community Correction - State	66,493,072	785	66,335,156	771	78,249,356	912	88,896,824	912	88,896,824	912	88,951,173	912	88,951,173	912
CP9	DOC HQ Cash Admin	66,341	0	0	0	0	0	500,000	0	500,000	0	500,000	0	500,000	0
Y95	Federal Asset Forfeiture	939	0	4,743	0	75,000	0	75,000	0	75,000	0	75,000	0	75,000	0
Total		74,301,924	785	75,839,899	771	93,187,226	912	104,334,694	912	104,334,694	912	104,389,043	912	104,389,043	912
Funding Sources			%		%				%		%		%		%
Fund Balance	4000005	9,575,703	11.9	6,032,345	7.7			2,057,602	2.8	2,057,602	2.8	937,655	1.3	937,655	1.3
General Revenue	4000010	107,826,729	134.2	60,957,735	78.3			65,534,512	88.4	65,534,512	88.4	65,534,512	89.7	65,534,512	89.7
Federal Revenue	4000020	618,029	0.8	800,644	1.0			750,000	1.0	750,000	1.0	750,000	1.0	750,000	1.0
Special Revenue	4000030	14,003,202	17.4	13,500,000	17.3			13,500,000	18.2	13,500,000	18.2	13,500,000	18.5	13,500,000	18.5
Cash Fund	4000045	262,292	0.3	230,000	0.3			305,000	0.4	305,000	0.4	305,000	0.4	305,000	0.4
Performance Fund	4000055	3,300,000	4.1	4,576,777	5.9			0	0.0	0	0.0	0	0.0	0	0.0
Inter-agency Fund Transfer	4000316	(46,815,619)	(58.3)	0	0.0			0	0.0	0	0.0	0	0.0	0	0.0
Intra-agency Fund Transfer	4000317	0	0.0	0	0.0			0	0.0	0	0.0	0	0.0	0	0.0
Shared Services Transfer	4000760	(8,436,067)	(10.5)	(8,200,000)	(10.5)			(8,000,000)	(10.8)	(8,000,000)	(10.8)	(8,000,000)	(11.0)	(8,000,000)	(11.0)
Total Funds		80,334,269	100.0	77,897,501	100.0			74,147,114	100.0	74,147,114	100.0	73,027,167	100.0	73,027,167	100.0
Excess Appropriation/(Funding)		(6,032,345)		(2,057,602)				30,187,580		30,187,580		31,361,876		31,361,876	
Grand Total		74,301,924		75,839,899				104,334,694		104,334,694		104,389,043		104,389,043	

Variance in Fund Balance is due to unfunded appropriation.

Analysis of Budget Request

Appropriation: 2GH - Community Correction-Special

Funding Sources: SPF - Community Correction Revolving Fund

The Division of Community Correction is responsible for adult probation and parole services. This appropriation is utilized to support these services as well as special programs primarily for substance abuse and mental health treatment. The special revenue supporting this appropriation includes fees and sanctions levied by the courts or authorized by the Board of Corrections and paid by offenders. The probation/parole fees provide for transitional housing expenses, probation/parole office building leases and maintenance, safety equipment, vehicles, and drug testing supplies.

With the exception of Capital Outlay, continuing level of appropriation is FY2027 authorized.

The Agency is requesting to continue appropriation in the amount of $14,862,870 in each year of the biennium.

The Agency request includes the following change in each year:

- Restoration of $1,700,000 in Capital Outlay for the purchase of vehicles and essential equipment to support fleet management and facility maintenance at parole and probation offices.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 2GH - Community Correction-Special

Funding Sources: SPF - Community Correction Revolving Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Operating Expenses	5020002	7,679,105	7,760,000	12,062,870	12,062,870	12,062,870	12,062,870	12,062,870
Conference & Travel Expenses	5050009	0	0	100,000	100,000	100,000	100,000	100,000
Professional Fees	5060010	46,947	40,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	15,520	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000
Total		7,741,572	9,500,000	14,862,870	14,862,870	14,862,870	14,862,870	14,862,870
Funding Sources								
Fund Balance	4000005	8,788,317	5,049,947		849,947	849,947	0	0
Special Revenue	4000030	14,003,202	13,500,000		13,500,000	13,500,000	13,500,000	13,500,000
Intra-agency Fund Transfer	4000317	(10,000,000)	(8,200,000)		(8,000,000)	(8,000,000)	(8,000,000)	(8,000,000)
Total Funding		12,791,519	10,349,947		6,349,947	6,349,947	5,500,000	5,500,000
Excess Appropriation/(Funding)		(5,049,947)	(849,947)		8,512,923	8,512,923	9,362,870	9,362,870
Grand Total		7,741,572	9,500,000		14,862,870	14,862,870	14,862,870	14,862,870

Analysis of Budget Request

Appropriation: 510 - Community Correction - State

Funding Sources: HCP - Division of Community Correction Fund

The Division of Community Correction uses this appropriation for daily operations. Funding for this appropriation consists of general revenue, federal revenue, and other funds.

With the exception of Regular Salaries and Personal Services Matching, continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $88,896,824 in FY28 and $88,951,173 in FY29 and general revenue funding of $65,534,512 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 510 - Community Correction - State

Funding Sources: HCP - Division of Community Correction Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	43,456,436	46,376,159	45,976,477	53,747,869	53,747,869	53,791,969	53,791,969
#Positions		**785**	**771**	**912**	**912**	**912**	**912**	**912**
Extra Help	5010001	0	0	100,000	100,000	100,000	100,000	100,000
#Extra Help		**0**	**10**	**10**	**10**	**10**	**10**	**10**
Personal Services Matching	5010003	16,736,819	16,884,138	19,224,121	22,100,197	22,100,197	22,110,446	22,110,446
Overtime	5010006	1,266	100	164,557	164,557	164,557	164,557	164,557
Operating Expenses	5020002	4,269,668	1,271,419	7,300,792	7,300,792	7,300,792	7,300,792	7,300,792
Conference & Travel Expenses	5050009	8,963	0	32,180	32,180	32,180	32,180	32,180
Professional Fees	5060010	15,789	3,340	166,229	166,229	166,229	166,229	166,229
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Reentry	5900047	2,004,131	1,800,000	5,285,000	5,285,000	5,285,000	5,285,000	5,285,000
Total		66,493,072	66,335,156	78,249,356	88,896,824	88,896,824	88,951,173	88,951,173
Funding Sources								
General Revenue	4000010	107,826,729	60,957,735		65,534,512	65,534,512	65,534,512	65,534,512
Federal Revenue	4000020	618,029	800,644		750,000	750,000	750,000	750,000
Performance Fund	4000055	3,300,000	4,576,777		0	0	0	0
Inter-agency Fund Transfer	4000316	(46,815,619)	0		0	0	0	0
Intra-agency Fund Transfer	4000317	10,000,000	8,200,000		8,000,000	8,000,000	8,000,000	8,000,000
Shared Services Transfer	4000760	(8,436,067)	(8,200,000)		(8,000,000)	(8,000,000)	(8,000,000)	(8,000,000)
Total Funding		66,493,072	66,335,156		66,284,512	66,284,512	66,284,512	66,284,512
Excess Appropriation/(Funding)		0	0		22,612,312	22,612,312	22,666,661	22,666,661
Grand Total		66,493,072	66,335,156		88,896,824	88,896,824	88,951,173	88,951,173

FY27 Budget amount in Regular Salaries exceeds the authorized amount due to salary adjustments during the 2025-2027 Biennium.
The Inter-agency Fund Transfer reflects General Revenue funding transferred with the move of Residential Services to 0480 Department of Correction - Division of Correction appropriation 509 – Inmate Care and Custody in accordance with Act 723 of 2025.

Analysis of Budget Request

Appropriation: CP9 - DOC HQ Cash Admin

Funding Sources: NCC - Cash Administration

This appropriation is utilized for the purposes of maintenance, repair, construction, and supplies for Department of Corrections headquarters. The funding is derived from cash revenue generated through building rental income.

Expenditure of appropriation is contingent upon available funding.

The Agency is requesting appropriation in the amount of $500,000 in each year of the biennium.

The Agency request includes the following change in each year:

- Increase of $500,000 in Operating Expenses for the Cash appropriation request originally approved by the Arkansas Legislative Council for FY27, for general operations of the department headquarters.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: CP9 - DOC HQ Cash Admin
Funding Sources: NCC - Cash Administration

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Operating Expenses	5020002	66,341	0	0	500,000	500,000	500,000	500,000
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0
Professional Fees	5060010	0	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		66,341	0	0	500,000	500,000	500,000	500,000
Funding Sources								
Fund Balance	4000005	787,135	977,118		1,207,118	1,207,118	937,118	937,118
Cash Fund	4000045	256,324	230,000		230,000	230,000	230,000	230,000
Total Funding		1,043,459	1,207,118		1,437,118	1,437,118	1,167,118	1,167,118
Excess Appropriation/(Funding)		(977,118)	(1,207,118)		(937,118)	(937,118)	(667,118)	(667,118)
Grand Total		66,341	0		500,000	500,000	500,000	500,000

Expenditure of appropriation is contingent upon available funding.

Analysis of Budget Request

Appropriation: Y95 - Federal Asset Forfeiture

Funding Sources: NCC - Cash in Treasury

This appropriation is utilized for operating and maintenance costs. Funding for this appropriation is derived from federal asset forfeiture settlements.

Expenditure of appropriation is contingent upon available funding.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $75,000 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: Y95 - Federal Asset Forfeiture
Funding Sources: NCC - Cash in Treasury

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Asset Forfeiture	5900046	939	4,743	75,000	75,000	75,000	75,000	75,000
Total		939	4,743	75,000	75,000	75,000	75,000	75,000
Funding Sources								
Fund Balance	4000005	251	5,280		537	537	537	537
Cash Fund	4000045	5,968	0		75,000	75,000	75,000	75,000
Total Funding		6,219	5,280		75,537	75,537	75,537	75,537
Excess Appropriation/(Funding)		(5,280)	(537)		(537)	(537)	(537)	(537)
Grand Total		939	4,743		75,000	75,000	75,000	75,000

Expenditure of appropriation is contingent upon available funding.

DEPARTMENT OF CORRECTIONS - DIVISION OF CORRECTION

Employment Summary

	Male	Female	Total	%
White Employees	880	449	1329	38 %
Black Employees	718	1363	2081	60 %
Other Racial Minorities	49	23	72	2 %
Total Minorities			2,153	62 %
Total Employees			3,482	100 %

Publications

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
Annual Report	ACA §12-27-107	N	Y	500	Required by Statute	0	0.00
Inmate Handbook	ACA §12-27-106	N	Y	5,000	Required by Statute	0	0.00

Department Appropriation Summary

Appropriation		Historical Data FY26 Actual Expenditures	Pos	FY27 Budgeted Expenditures	Pos	FY27 Authorized Appropriation	Pos	Agency Request and Executive Recommendation FY28 Agency	Pos	FY28 Executive	Pos	FY29 Agency	Pos	FY29 Executive	Pos
2ZV	Work Release Cash	5,117,453	0	8,025,860	0	8,025,860	0	8,025,860	0	8,025,860	0	8,025,860	0	8,025,860	0
4HS	Fire Station Treasury Cash	9,575	0	25,000	0	25,000	0	25,000	0	25,000	0	25,000	0	25,000	0
509	Inmate Care & Custody	406,636,487	4,420	419,788,170	4,147	408,246,979	4,934	496,598,639	4,934	496,598,639	4,934	496,793,103	4,934	496,793,103	4,934
511	Prison Industry	8,575,500	39	10,134,899	46	12,357,941	46	12,528,382	46	12,528,382	46	12,532,455	46	12,532,455	46
512	Farm Operations	11,759,534	37	13,951,515	52	19,929,848	52	20,010,394	52	20,010,394	52	20,012,986	52	20,012,986	52
859	Inmate Welfare Treasury Cash	19,024,425	28	25,570,708	28	25,254,135	28	25,572,066	28	25,572,066	28	25,572,436	28	25,572,436	28
865	Non-Tax Revenue Receipts	1,872,885	0	4,875,690	0	4,875,690	0	4,875,690	0	4,875,690	0	4,875,690	0	4,875,690	0
DP3	Corrections Intelligence	0	0	0	0	1,000,000	0	1,000,000	0	1,000,000	0	1,000,000	0	1,000,000	0
F95	Paws in Prison	33,375	0	52,000	0	150,000	0	150,000	0	150,000	0	150,000	0	150,000	0
U89	Medical Monetary Sanctions	74,619	0	2,060,000	0	5,000,000	0	5,000,000	0	5,000,000	0	5,000,000	0	5,000,000	0
Total		453,103,853	4,523	484,483,842	4,273	484,865,453	5,060	573,786,031	5,060	573,786,031	5,060	573,987,530	5,060	573,987,530	5,060
Funding Sources			%		%				%		%		%		%
Fund Balance	4000005	36,615,227	7.6	26,605,468	5.4			14,246,192	3.0	14,246,192	3.0	3,434,684	0.7	3,434,684	0.7
General Revenue	4000010	482,047,994	100.5	575,856,636	116.6			582,543,212	120.8	582,543,212	120.8	582,543,212	123.6	582,543,212	123.6
Special Revenue	4000030	15,867,447	3.3	15,977,719	3.2			16,000,000	3.3	16,000,000	3.3	16,000,000	3.4	16,000,000	3.4
Cash Fund	4000045	28,909,789	6.0	25,818,677	5.2			25,430,000	5.3	25,430,000	5.3	25,430,000	5.4	25,430,000	5.4
Performance Fund	4000055	15,002,866	3.1	6,686,576	1.4			0	0.0	0	0.0	0	0.0	0	0.0
Budget Stabilization Trust	4000130	5,600,000	1.2	5,600,000	1.1			5,600,000	1.2	5,600,000	1.2	5,600,000	1.2	5,600,000	1.2
Inter-agency Fund Transfer	4000316	46,815,619	9.8	0	0.0			0	0.0	0	0.0	0	0.0	0	0.0
Intra-agency Fund Transfer	4000317	0	0.0	0	0.0			0	0.0	0	0.0	0	0.0	0	0.0
Other	4000370	667,468	0.1	0	0.0			0	0.0	0	0.0	0	0.0	0	0.0
Unfunded Appropriation	4000715	0	0.0	0	0.0			1,000,000	0.2	1,000,000	0.2	1,000,000	0.2	1,000,000	0.2
Shared Services Transfer	4000760	(151,817,089)	(31.6)	(162,755,042)	(33.0)			(162,755,042)	(33.8)	(162,755,042)	(33.8)	(162,755,042)	(34.5)	(162,755,042)	(34.5)
Total Funds		479,709,321	100.0	493,790,034	100.0			482,064,362	100.0	482,064,362	100.0	471,252,854	100.0	471,252,854	100.0
Excess Appropriation/(Funding)		(26,605,468)		(9,306,192)				91,721,669		91,721,669		102,734,676		102,734,676	
Grand Total		453,103,853		484,483,842				573,786,031		573,786,031		573,987,530		573,987,530	

FY27 budget amount for FC 509 - Inmate Care & Custody exceeds authorized amounts due to salary and match adjustments during the 2025-2027 Biennium.
FY27 budget amount for FC 859 - Inmate Welfare Treasury Cash exceeds authorized amounts due to salary and match adjustments during the 2025-2027 Biennium.
Variance in Fund Balance is due to unfunded appropriation.

Analysis of Budget Request

Appropriation: 2ZV - Work Release Cash

Funding Sources: NDC - Cash in Treasury

Work Release is a cash funded appropriation supported by over 800 inmates who participate in the Work Release Program. The Work Release Program allows inmates to hold paying jobs in the community while being housed at a correctional facility. This program provides eligible inmates an opportunity to earn wages, pay restitution, fines, and fees. Work Release participants reimburse the Division of Correction $22 per day to offset costs for maintenance and operation of the centers. There are currently six Work Release Centers located at Luxora, Springdale, Benton, Texarkana, Tucker and Pine Bluff.

Expenditure of appropriation is contingent upon available funding.

With the exception of Capital Outlay, continuing level of appropriation is the FY2027 authorized.

The Agency is requesting to continue appropriation in the amount of $8,025,860 in each year of the biennium.

The Agency request includes the following change in each year:

- Restoration of $2,427,590 in Capital Outlay for equipment and vehicles to support the safety and security of staff, inmates, and facility operations.
- Discontinuation of Debt Services line item as all associated obligations have been fulfilled.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 2ZV - Work Release Cash
Funding Sources: NDC - Cash in Treasury

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Operating Expenses	5020002	4,780,814	5,394,120	5,394,120	5,394,120	5,394,120	5,394,120	5,394,120
Conference & Travel Expenses	5050009	41,876	104,150	104,150	104,150	104,150	104,150	104,150
Professional Fees	5060010	56,433	100,000	100,000	100,000	100,000	100,000	100,000
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	238,330	2,427,590	2,427,590	2,427,590	2,427,590	2,427,590	2,427,590
Debt Service	5120019	0	0	0	0	0	0	0
Total		5,117,453	8,025,860	8,025,860	8,025,860	8,025,860	8,025,860	8,025,860
Funding Sources								
Fund Balance	4000005	8,901,999	5,140,662		2,819,357	2,819,357	193,497	193,497
Cash Fund	4000045	6,359,397	5,704,555		5,400,000	5,400,000	5,400,000	5,400,000
Intra-agency Fund Transfer	4000317	(5,000,000)	0		0	0	0	0
Shared Services Transfer	4000760	(3,281)	0		0	0	0	0
Total Funding		10,258,115	10,845,217		8,219,357	8,219,357	5,593,497	5,593,497
Excess Appropriation/(Funding)		(5,140,662)	(2,819,357)		(193,497)	(193,497)	2,432,363	2,432,363
Grand Total		5,117,453	8,025,860		8,025,860	8,025,860	8,025,860	8,025,860

Expenditure of appropriation is contingent upon available funding.

Analysis of Budget Request

Appropriation: 4HS - Fire Station Treasury Cash

Funding Sources: NDC - Cash in Treasury

This appropriation provides for the support of the Fire Station constructed at the Cummins Unit. Funding is supported from the Fire Protection Premium Tax Fund in accordance with Ark. Code Ann. § 26-57-614.

Expenditure of appropriation is contingent upon available funding.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $25,000 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 4HS - Fire Station Treasury Cash
Funding Sources: NDC - Cash in Treasury

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Operating Expenses	5020002	9,575	25,000	25,000	25,000	25,000	25,000	25,000
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0
Professional Fees	5060010	0	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		9,575	25,000	25,000	25,000	25,000	25,000	25,000
Funding Sources								
Fund Balance	4000005	45,285	65,596		40,596	40,596	15,596	15,596
Cash Fund	4000045	29,886	0		0	0	0	0
Total Funding		75,171	65,596		40,596	40,596	15,596	15,596
Excess Appropriation/(Funding)		(65,596)	(40,596)		(15,596)	(15,596)	9,404	9,404
Grand Total		9,575	25,000		25,000	25,000	25,000	25,000

Expenditure of appropriation is contingent upon available funding.

Analysis of Budget Request

Appropriation: 509 - Inmate Care & Custody

Funding Sources: HCA - Division of Correction Inmate Care and Custody Fund

As required by Ark. Code Ann. § 19-22-102(1), this account shall be used for the maintenance, operation, and improvement of the Division of Correction required in carrying out those powers, functions, and duties relating to non-farm or crop-producing programs as established by law.

The fund account shall consist of general revenue, nonrevenue income derived from services provided by the inmate care and custody program, excess farm profits and any other funds provided by law including federal reimbursements received for eligible expenditures by the various programs of the Division of Correction from appropriations made payable from the Division of Correction Inmate Care and Custody Account.

The Agency is requesting appropriation in the amount of $496,598,639 in FY28 and $496,793,103 in FY29 and general revenue of $582,543,212 in each year of the biennium.

The Agency request includes the following changes in each year:

- Reclassification of one (1) position with an associated increase in Regular Salaries and Personal Services Matching, to align titles with responsibilities and duties performed.
- Restoration of $749,000 in Capital Outlay to purchase equipment that supports the longevity and efficiency of each facility.

The Executive Recommendation provides for the Agency Request, and the reclassification of one (1) positions.

Appropriation Summary

Appropriation: 509 - Inmate Care & Custody

Funding Sources: HCA - Division of Correction Inmate Care and Custody Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	228,971,007	245,649,442	219,414,981	290,031,040	290,031,040	290,188,540	290,188,540
#Positions		**4,420**	**4,147**	**4,934**	**4,934**	**4,934**	**4,934**	**4,934**
Extra Help	5010001	89,210	100,000	100,000	100,000	100,000	100,000	100,000
#Extra Help		**6**	**168**	**170**	**170**	**170**	**170**	**170**
Personal Services Matching	5010003	96,304,509	92,744,258	92,960,915	110,696,516	110,696,516	110,733,480	110,733,480
Overtime	5010006	8,092,776	9,545,443	15,095,443	15,095,443	15,095,443	15,095,443	15,095,443
Operating Expenses	5020002	71,809,439	70,134,705	76,147,853	76,147,853	76,147,853	76,147,853	76,147,853
Conference & Travel Expenses	5050009	17,232	56,098	156,098	156,098	156,098	156,098	156,098
Professional Fees	5060010	371,061	458,224	658,224	658,224	658,224	658,224	658,224
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	40,357	100,000	749,000	749,000	749,000	749,000	749,000
Jail Contracts	5900047	940,896	1,000,000	1,533,000	1,533,000	1,533,000	1,533,000	1,533,000
Energy Savings & Efficiencies	5900050	0	0	1,431,465	1,431,465	1,431,465	1,431,465	1,431,465
Total		406,636,487	419,788,170	408,246,979	496,598,639	496,598,639	496,793,103	496,793,103
Funding Sources								
Fund Balance	4000005	0	12,182		12,182	12,182	0	0
General Revenue	4000010	482,047,994	575,856,636		582,543,212	582,543,212	582,543,212	582,543,212
Performance Fund	4000055	15,002,866	6,686,576		0	0	0	0
Inter-agency Fund Transfer	4000316	46,815,619	0		0	0	0	0
Intra-agency Fund Transfer	4000317	13,800,000	0		0	0	0	0
Other	4000370	667,468	0		0	0	0	0
Shared Services Transfer	4000760	(151,685,278)	(162,755,042)		(162,755,042)	(162,755,042)	(162,755,042)	(162,755,042)
Total Funding		406,648,669	419,800,352		419,800,352	419,800,352	419,788,170	419,788,170
Excess Appropriation/(Funding)		(12,182)	(12,182)		76,798,287	76,798,287	77,004,933	77,004,933
Grand Total		406,636,487	419,788,170		496,598,639	496,598,639	496,793,103	496,793,103

FY27 Budget amount in Regular Salaries exceeds the authorized amount due to salary adjustments during the 2025-2027 Biennium.
Inter-agency Fund Transfer reflects General Revenue funding transferred with the move of Residential Services from 0485 Department of Corrections - Division of Community Correction appropriation 510 - Community Corrections – State in accordance with Act 723 of 2025.

ARKANSAS DEPARTMENT OF CORRECTION
EMPLOYEE COMPENSATION REPORT
As Required by Section 19 of Act 120 of 2026

	HOLIDAY	STRAIGHT TIME	OVERTIME	HAZARDOUS DUTY
CURRENT LIABILITY AS OF JUNE 30, 2026	$6,593,218.66	$48,383.95	$135,255.47	$0.00
PROJECTED LIABILITY FOR FISCAL YEAR 2027	$3,368,986.12	0.00	$13,888,016.00	$133,765.42
LESS ESTIMATED SALARY SAVINGS	$9,962,204.78	0.00	$14,023,271.47	$133,765.42
TOTAL ESTIMATED BANKED LIABILITY AS OF JUNE 30, 2027	$0.00	$0.00	$0.00	$0.00

CARRY FORWARD OF ANY REMAINING FUND BALANCES FROM FISCAL YEAR 2026 TO FISCAL YEAR 2027

Agency: Department of Corrections - Division of Correction

Program: Inmate Care & Custody

Act #: 790 of 2025 Section(s) #: 29

Estimated Carry Forward Amount $ 0.00 Funding Source: General Revenue

Accounting Information:

Business Area: 0480 Funds Center: 509 Fund: HCA Functional Area: SFTY

Current law requires a written statement be submitted to the DFA Office of Budget stating the reason(s) to carry forward funding for a program or a specific line item within a program remaining on June 30th of a fiscal year.

Justification for carry forward of fund balance:

Any General Revenue balance in the Division of Correction Inmate Care and Custody fund will be transferred to a sub fund at the end of the fiscal year. The sub-fund carry forward balance may not exceed $5,000,000 at the beginning of any fiscal year. This funding is to be utilized on County Jail Reimbursement or maintenance needs within the Department of Corrections.

Actual Funding Carry Forward Amount $ 12,182.15

Current status of carry forward funding:

The current estimated carry forward amount is $0.

Lindsay Wallace
Secretary

08-11-2026
Date

Analysis of Budget Request

Appropriation: 511 - Prison Industry

Funding Sources: SDD - Division of Correction Prison Industry Fund

Correctional Industries exists as a self-supporting operation within the division and is funded by special revenues generated by the sale of products to public agencies and nonprofit organizations. The primary goal of the Industries program is to administer and operate the various industry programs in an efficient and cost-effective manner that provides inmates with productive and significant training opportunities. More than 800 inmates participate in the various work programs. Principal operations include printing and graphic arts, digital imaging, engraving, janitorial product manufacturing, school bus/fire truck repair, furniture manufacturing, refinishing and upholstery, vinyl products and athletic equipment. Prison Industry Enhancement (PIE) Programs are a partnership with private sector companies operating within prison fences and employing inmates at prevailing wages. This provides inmates with job skills that can be used once released from prison.

With the exception of Regular Salaries, Personal Services Matching, and Capital Outlay continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $12,528,382 in FY28 and $12,532,455 in FY29.

The Agency request includes the following change in each year:

- Restoration of $850,000 in Capital Outlay to purchase essential equipment for Correctional Industries, including graphic arts machinery, welding machines for the bus barn, and furniture production equipment.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 511 - Prison Industry

Funding Sources: SDD - Division of Correction Prison Industry Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	1,805,232	2,517,923	2,351,787	2,519,323	2,519,323	2,522,623	2,522,623
#Positions		**39**	**46**	**46**	**46**	**46**	**46**	**46**
Extra Help	5010001	0	0	10,000	10,000	10,000	10,000	10,000
#Extra Help		**0**	**0**	**0**	**0**	**0**	**0**	**0**
Personal Services Matching	5010003	822,252	955,393	1,091,661	1,094,566	1,094,566	1,095,339	1,095,339
Overtime	5010006	248	500	8,000	8,000	8,000	8,000	8,000
Operating Expenses	5020002	5,910,931	6,303,583	7,905,213	7,905,213	7,905,213	7,905,213	7,905,213
Conference & Travel Expenses	5050009	5,179	5,000	41,280	41,280	41,280	41,280	41,280
Professional Fees	5060010	0	2,500	100,000	100,000	100,000	100,000	100,000
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	31,658	350,000	850,000	850,000	850,000	850,000	850,000
Total		8,575,500	10,134,899	12,357,941	12,528,382	12,528,382	12,532,455	12,532,455
Funding Sources								
Fund Balance	4000005	1,376,256	1,913,399		248,527	248,527	0	0
Special Revenue	4000030	9,112,643	8,470,027		8,400,000	8,400,000	8,400,000	8,400,000
Total Funding		10,488,899	10,383,426		8,648,527	8,648,527	8,400,000	8,400,000
Excess Appropriation/(Funding)		(1,913,399)	(248,527)		3,879,855	3,879,855	4,132,455	4,132,455
Grand Total		8,575,500	10,134,899		12,528,382	12,528,382	12,532,455	12,532,455

FY27 Budget amount in Regular Salaries exceeds the authorized amount due to salary adjustments during the 2025-2027 Biennium.

Analysis of Budget Request

Appropriation: 512 - Farm Operations

Funding Sources: SDC - Division of Correction Farm Fund

The Farming Operations program is involved in almost every area of farming providing vegetables, meat, milk, and eggs, which are consumed by the inmate population. The primary goal of the Farm Operations program is to provide useful and meaningful work for inmates, produce sufficient cost-effective food for inmate consumption, and maximize revenues from production and sales of marketable field crops and livestock.

In accordance with Arkansas Code Ann. § 19-24-101(b)(1)(B) loans made to the Division of Correction Farm Fund are to be repaid on or before June 30 of the fiscal year following the fiscal year in which the loan was made after the amount of the outstanding loan made the previous fiscal year has been reduced by the value of farm-produced products produced and processed on the farm that were consumed by inmates and other authorized personnel, in amounts as determined and certified by the Legislative Auditor to the Chief Fiscal Officer of the State.

With the exception of Regular Salaries, Personal Services Matching, and Capital Outlay, continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $20,010,394 in FY28 and $20,012,986 in FY29.

The Agency request includes the following change in each year:

- Restoration of $2,000,000 in Capital Outlay to purchase farm equipment.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 512 - Farm Operations

Funding Sources: SDC - Division of Correction Farm Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	1,518,991	2,531,741	2,871,466	2,871,466	2,871,466	2,873,566	2,873,566
#Positions		**37**	**52**	**52**	**52**	**52**	**52**	**52**
Extra Help	5010001	0	0	10,000	10,000	10,000	10,000	10,000
#Extra Help		**0**	**0**	**0**	**0**	**0**	**0**	**0**
Personal Services Matching	5010003	776,889	1,006,035	1,307,018	1,387,564	1,387,564	1,388,056	1,388,056
Operating Expenses	5020002	8,926,867	9,613,385	12,900,000	12,900,000	12,900,000	12,900,000	12,900,000
Conference & Travel Expenses	5050009	6,213	7,000	53,010	53,010	53,010	53,010	53,010
Professional Fees	5060010	40,005	138,354	138,354	138,354	138,354	138,354	138,354
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	62,062	5,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Purchase Cattle/Meat	5900047	428,507	650,000	650,000	650,000	650,000	650,000	650,000
Total		11,759,534	13,951,515	19,929,848	20,010,394	20,010,394	20,012,986	20,012,986
Funding Sources								
Fund Balance	4000005	308,683	843,823		0	0	0	0
Special Revenue	4000030	6,754,804	7,507,692		7,600,000	7,600,000	7,600,000	7,600,000
Budget Stabilization Trust	4000130	5,600,000	5,600,000		5,600,000	5,600,000	5,600,000	5,600,000
Shared Services Transfer	4000760	(60,130)	0		0	0	0	0
Total Funding		12,603,357	13,951,515		13,200,000	13,200,000	13,200,000	13,200,000
Excess Appropriation/(Funding)		(843,823)	0		6,810,394	6,810,394	6,812,986	6,812,986
Grand Total		11,759,534	13,951,515		20,010,394	20,010,394	20,012,986	20,012,986

Analysis of Budget Request

Appropriation: 859 - Inmate Welfare Treasury Cash

Funding Sources: NDC - Cash in Treasury

Self-supported Pen Store provides the opportunity for inmates to purchase various commissary supplies such as hygiene items, paper, and stamps. The Division utilizes a centralized banking system to manage inmate funds, and the profits from the stores are used to purchase items that benefit inmates use.

In accordance with Act 723 of 2025, the Residential Services program operations transferred to the Division and provides for the operation of the correctional facilities commissary.

Expenditure of appropriation is contingent upon available funding.

With the exception of Regular Salaries, Personal Services Matching, and Capital Outlay, continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $25,572,066 in FY28 and $25,572,436 in FY29 in each year of the biennium.

The Agency requests includes the following change in each year:

- Restoration of $4,940,000 in Capital Outlay to purchase kitchen and laundry equipment and to support maintenance repairs.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 859 - Inmate Welfare Treasury Cash
Funding Sources: NDC - Cash in Treasury

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	1,004,758	1,251,506	985,130	1,252,606	1,252,606	1,252,906	1,252,906
#Positions		**28**	**28**	**28**	**28**	**28**	**28**	**28**
Personal Services Matching	5010003	424,772	515,486	465,289	515,744	515,744	515,814	515,814
Operating Expenses	5020002	16,617,624	18,793,474	18,793,474	18,793,474	18,793,474	18,793,474	18,793,474
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0
Professional Fees	5060010	52,461	70,242	70,242	70,242	70,242	70,242	70,242
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	924,810	4,940,000	4,940,000	4,940,000	4,940,000	4,940,000	4,940,000
Total		19,024,425	25,570,708	25,254,135	25,572,066	25,572,066	25,572,436	25,572,436
Funding Sources								
Fund Balance	4000005	14,800,598	11,584,484		9,797,657	9,797,657	3,225,591	3,225,591
Cash Fund	4000045	20,876,711	18,843,881		19,000,000	19,000,000	19,000,000	19,000,000
Intra-agency Fund Transfer	4000317	(5,000,000)	0		0	0	0	0
Shared Services Transfer	4000760	(68,400)	0		0	0	0	0
Total Funding		30,608,909	30,428,365		28,797,657	28,797,657	22,225,591	22,225,591
Excess Appropriation/(Funding)		(11,584,484)	(4,857,657)		(3,225,591)	(3,225,591)	3,346,845	3,346,845
Grand Total		19,024,425	25,570,708		25,572,066	25,572,066	25,572,436	25,572,436

FY27 Budget amount in Regular Salaries and Personal Services Matching exceeds the authorized amount due to salary and matching rate adjustments during the 2025-2027 Biennium.
Expenditure of appropriation is contingent upon available funding.

Analysis of Budget Request

Appropriation: 865 - Non-Tax Revenue Receipts

Funding Sources: NDC - Cash in Treasury

This cash appropriation is funded by proceeds derived from contractual agreement with a telephone service provider for the operation of a coin-less telephone system. The program allows inmates to call family or friends collect with a portion of the receipts from such calls paid to the Division of Correction by the telephone company. The appropriation is used for inmate assistance projects, security equipment, long term needs and general operations.

In accordance with Act 723 of 2025, the Residential Services that utilizes proceeds from the coin-less telephone program transferred to the Department of Correction - Division of Correction.

Expenditure of appropriation is contingent upon available funding.

With the exception of Capital Outlay, continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $4,875,690 in each year of the biennium.

The Agency request includes the following change in each year:

- Restoration of $310,000 in Capital Outlay for equipment and vehicles to support the safety and security of staff and inmates.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 865 - Non-Tax Revenue Receipts
Funding Sources: NDC - Cash in Treasury

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Operating Expenses	5020002	1,459,173	2,633,932	2,633,932	2,633,932	2,633,932	2,633,932	2,633,932
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0
Professional Fees	5060010	30,045	61,558	61,558	61,558	61,558	61,558	61,558
Construction	5090005	56,409	1,870,200	1,870,200	1,870,200	1,870,200	1,870,200	1,870,200
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	327,258	310,000	310,000	310,000	310,000	310,000	310,000
Total		1,872,885	4,875,690	4,875,690	4,875,690	4,875,690	4,875,690	4,875,690
Funding Sources								
Fund Balance	4000005	9,108,104	4,997,424		1,312,511	1,312,511	0	0
Cash Fund	4000045	1,562,205	1,190,777		950,000	950,000	950,000	950,000
Intra-agency Fund Transfer	4000317	(3,800,000)	0		0	0	0	0
Total Funding		6,870,309	6,188,201		2,262,511	2,262,511	950,000	950,000
Excess Appropriation/(Funding)		(4,997,424)	(1,312,511)		2,613,179	2,613,179	3,925,690	3,925,690
Grand Total		1,872,885	4,875,690		4,875,690	4,875,690	4,875,690	4,875,690

Expenditure of appropriation is contingent upon available funding.

Analysis of Budget Request

Appropriation: DP3 - Corrections Intelligence

Funding Sources: NDC - Cash Treasury

Corrections Intelligence Technology is a cash funded appropriation. The purpose of this appropriation to implement artificial intelligence technology aimed at disabling illegal cell phones in two state prisons, Varner and Cummins.

Expenditure of appropriation is contingent upon available funding.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $1,000,000 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: DP3 - Corrections Intelligence
Funding Sources: NDC - Cash Treasury

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Contraband Interdiction and IT 5900050	0	0	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total	0	0	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Funding Sources							
Unfunded Appropriation 4000715	0	0		1,000,000	1,000,000	1,000,000	1,000,000
Total Funding	0	0		1,000,000	1,000,000	1,000,000	1,000,000
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	0	0		1,000,000	1,000,000	1,000,000	1,000,000

Expenditure of appropriation is contingent upon available funding.

Analysis of Budget Request

Appropriation: F95 - Paws in Prison

Funding Sources: NDC - Cash in Treasury

This cash appropriation is funded by marketing and redistribution proceeds and private donations. This non-profit program supports the training of rescue dogs by inmates and allows for the dogs to eventually be adopted as pets.

Expenditure of appropriation is contingent upon available funding.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $150,000 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: F95 - Paws in Prison
Funding Sources: NDC - Cash in Treasury

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Paws In Prison	5900046	33,375	52,000	150,000	150,000	150,000	150,000	150,000
Total		33,375	52,000	150,000	150,000	150,000	150,000	150,000
Funding Sources								
Fund Balance	4000005	72,137	52,965		13,042	13,042	0	0
Cash Fund	4000045	14,203	12,077		12,000	12,000	12,000	12,000
Total Funding		86,340	65,042		25,042	25,042	12,000	12,000
Excess Appropriation/(Funding)		(52,965)	(13,042)		124,958	124,958	138,000	138,000
Grand Total		33,375	52,000		150,000	150,000	150,000	150,000

Expenditure of appropriation is contingent upon available funding.

Analysis of Budget Request

Appropriation: U89 - Medical Monetary Sanctions

Funding Sources: NDC - Cash Treasury

Medical Monetary Sanctions is a cash in treasury appropriation funded from liquidated damages imposed according to Division of Correction and Division of Community Correction contract for comprehensive inmate/offender health services. Fees are generated when contracted levels of service are not provided. These funds will be used to improve healthcare services for the inmates.

Expenditure of appropriation is contingent upon available funding.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $5,000,000 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: U89 - Medical Monetary Sanctions
Funding Sources: NDC - Cash Treasury

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Medical Monetary Sanctions	5900046	74,619	2,060,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Total		74,619	2,060,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Funding Sources								
Fund Balance	4000005	2,002,165	1,994,933		2,320	2,320	0	0
Cash Fund	4000045	67,387	67,387		68,000	68,000	68,000	68,000
Total Funding		2,069,552	2,062,320		70,320	70,320	68,000	68,000
Excess Appropriation/(Funding)		(1,994,933)	(2,320)		4,929,680	4,929,680	4,932,000	4,932,000
Grand Total		74,619	2,060,000		5,000,000	5,000,000	5,000,000	5,000,000

Expenditure of appropriation is contingent upon available funding.

DEPARTMENT OF CORRECTIONS - POST-PRISON TRANSFER BOARD

Employment Summary

	Male	Female	Total	%
White Employees	7	7	14	74 %
Black Employees	2	3	5	26 %
Other Racial Minorities	0	0	0	0 %
Total Minorities			5	26 %
Total Employees			19	100 %

Publications

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
Annual Report	ACA §16-93-202	Y	Y	0	Information Purposes	0	0.00
Monthly Board Reports	ACA §16-93-210	Y	Y	0	Monitor Parole Applications and Outcomes	0	0.00

Analysis of Budget Request

Appropriation: 306 - Post-Prison Transfer Board Operations

Funding Sources: HUA - Miscellaneous Agencies Fund

The Post-Prison Transfer Board is responsible for conducting parole hearings throughout the State; for making decisions on the conditional release of inmates from correctional facilities; and reviewing all pardon and executive clemency applications and making non-binding recommendations to the Governor. The Board is responsible for granting, denying, suspending, and revoking parole in accordance with legislative criteria and board policy. The Board consists of seven full-time members appointed by the Governor to staggered seven-year terms. The Chairman of the Board, as designated by the Governor, also serves as an ex-officio member of the Board of Corrections.

The Board is funded from general revenues through the Miscellaneous Agencies Fund.

With the exception of Regular Salaries and Personal Services Matching continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $2,763,157 in FY28 and $2,764,017 in FY29 and general revenue funding in the amount of $2,724,882 for each year of the biennium.

The Agency request includes the following change in each year:

- Increase in Professional Fees of $5,000 to cover parole hearing attorney fees and translator services.

The Executive Recommendation provides for the Agency Request, and the reclassification of three (3) positions.

Appropriation Summary

Appropriation: 306 - Post-Prison Transfer Board Operations

Funding Sources: HUA - Miscellaneous Agencies Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	1,791,101	1,907,497	1,668,674	1,908,697	1,908,697	1,909,397	1,909,397
#Positions		**21**	**21**	**21**	**21**	**21**	**21**	**21**
Personal Services Matching	5010003	574,809	604,472	558,960	604,749	604,749	604,909	604,909
Operating Expenses	5020002	129,972	97,413	236,300	236,300	236,300	236,300	236,300
Conference & Travel Expenses	5050009	1,138	0	8,411	8,411	8,411	8,411	8,411
Professional Fees	5060010	0	0	0	5,000	5,000	5,000	5,000
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		2,497,020	2,609,382	2,472,345	2,763,157	2,763,157	2,764,017	2,764,017
Funding Sources								
General Revenue	4000010	2,563,344	2,673,124		2,724,882	2,724,882	2,724,882	2,724,882
Performance Fund	4000055	0	51,758		0	0	0	0
Shared Services Transfer	4000760	(66,324)	(115,500)		(75,000)	(75,000)	(75,000)	(75,000)
Total Funding		2,497,020	2,609,382		2,649,882	2,649,882	2,649,882	2,649,882
Excess Appropriation/(Funding)		0	0		113,275	113,275	114,135	114,135
Grand Total		2,497,020	2,609,382		2,763,157	2,763,157	2,764,017	2,764,017

FY27 Budget amount in Regular Salaries and Personal Services Matching exceeds the authorized amount due to salary and matching rate adjustments during the 2025-2027 Biennium.

DEPARTMENT OF CORRECTIONS - ARKANSAS SENTENCING COMMISSION

Employment Summary

	Male	Female	Total	%
White Employees	0	3	3	100 %
Black Employees	0	0	0	0 %
Other Racial Minorities	0	0	0	0 %
Total Minorities			0	0 %
Total Employees			3	100 %

Publications

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
Sentencing Standards Grid, Offenses Seriousness Rankings, and Related Material (Bench Book)	A.C.A. 16-90-802 et seq.	N	N	1,400	Policy manual for sentencing standards used by criminal justice practitioners in criminal proceedings. This manual is also available via the Internet.	0	0.00

Analysis of Budget Request

Appropriation: 806 - Sentencing Commission State Operations

Funding Sources: HUA - Miscellaneous Agencies Fund Account

Pursuant to Ark. Code Ann. § 16-90-802, the purpose of the Arkansas Sentencing Commission is to establish, maintain, and revise sentencing guidelines; to monitor and assess the effect of legislation and policy on correctional resources; and to educate the criminal justice community and the public regarding sentencing laws and policy. The Sentencing Commission is responsible for instituting sentencing standards to ensure sanctions imposed following conviction are proportional to the seriousness of the offense and the extent of the offender's criminal history. The Commission provides impact assessments of proposed legislation for the Governor and the General Assembly through a professional service contract with the Institute on Crime, Justice, and Correction.

The Sentencing Commission consists of nine (9) voting members and two (2) advisory members appointed by the Governor for five-year terms. Operations are funded from general revenues through the Miscellaneous Agencies Fund.

With the exception of Regular Salaries and Personal Services Matching, continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $504,464 in FY28 and $504,710 in FY29 and general revenue of $429,235 for each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 806 - Sentencing Commission State Operations
Funding Sources: HUA - Miscellaneous Agencies Fund Account

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	236,295	243,470	220,125	243,470	243,470	243,670	243,670
#Positions		**3**	**3**	**3**	**3**	**3**	**3**	**3**
Personal Services Matching	5010003	78,082	79,685	74,323	79,685	79,685	79,731	79,731
Operating Expenses	5020002	40,651	55,480	143,807	143,807	143,807	143,807	143,807
Conference & Travel Expenses	5050009	0	600	4,550	4,550	4,550	4,550	4,550
Professional Fees	5060010	0	20,000	32,952	32,952	32,952	32,952	32,952
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		355,028	399,235	475,757	504,464	504,464	504,710	504,710
Funding Sources								
General Revenue	4000010	496,564	422,190		429,235	429,235	429,235	429,235
Performance Fund	4000055	0	7,045		0	0	0	0
Shared Services Transfer	4000760	(141,536)	(30,000)		(30,000)	(30,000)	(30,000)	(30,000)
Total Funding		355,028	399,235		399,235	399,235	399,235	399,235
Excess Appropriation/(Funding)		0	0		105,229	105,229	105,475	105,475
Grand Total		355,028	399,235		504,464	504,464	504,710	504,710

FY27 Budget amount in Regular Salaries and Personal Services Matching exceeds the authorized amount due to salary and matching rate adjustments during the 2025-2027 Biennium.

DEPARTMENT OF AGRICULTURE - ADMINISTRATION AND SHARED SERVICES

Employment Summary

	Male	Female	Total	%
White Employees	17	22	39	76 %
Black Employees	2	4	6	12 %
Other Racial Minorities	4	2	6	12 %
Total Minorities			12	24 %
Total Employees			51	100 %

Publications

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
None	N/A	N	N	0	N/A	0	0.00

Department Appropriation Summary

Appropriation		Historical Data						Agency Request and Executive Recommendation							
		FY26		FY27		FY27		FY28				FY29			
		Actual Expenditures	Pos	Budgeted Expenditures	Pos	Authorized Appropriation	Pos	Agency	Pos	Executive	Pos	Agency	Pos	Executive	Pos
BU3	Beef Council - Operations	694,913	0	1,067,076	0	1,067,076	0	1,067,076	0	1,067,076	0	1,067,076	0	1,067,076	0
BU4	Corn and Grain Sorghum	1,102,799	0	2,000,000	0	2,000,000	0	2,000,000	0	2,000,000	0	2,000,000	0	2,000,000	0
BU5	Catfish Operations	10,000	0	120,000	0	120,000	0	120,000	0	120,000	0	120,000	0	120,000	0
BU6	Rice Research and Promotion	4,819,784	0	6,609,289	0	6,980,696	0	6,980,696	0	6,980,696	0	6,980,696	0	6,980,696	0
BU7	Tariff Rate Quota Cash	60,627	0	11,147,871	0	15,000,000	0	15,000,000	0	15,000,000	0	15,000,000	0	15,000,000	0
BU8	Arkansas Soybean Board Operations	7,177,152	0	8,600,000	0	8,600,000	0	8,600,000	0	8,600,000	0	8,600,000	0	8,600,000	0
BU9	Arkansas Wheat Promotion	201,762	0	243,745	0	444,494	0	444,494	0	444,494	0	444,494	0	444,494	0
Z37	Department of Agriculture	9,131,005	60	9,475,022	61	10,122,008	67	11,123,376	61	11,123,376	61	11,128,049	61	11,128,049	61
NOT REQUESTED FOR THE BIENNIUM															
AZ1	ARPA-Water - Waste/Stormwater_Irrigati	79,234,378	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		102,432,420	60	39,263,003	61	44,334,274	67	45,335,642	61	45,335,642	61	45,340,315	61	45,340,315	61
Funding Sources			%		%				%		%		%		%
Fund Balance	4000005	22,336,315	17.9	22,451,711	53.0			3,099,007	12.7	3,099,007	12.7	494,438	2.3	494,438	2.3
Federal Revenue	4000020	79,234,378	63.4	0	0.0			0	0.0	0	0.0	0	0.0	0	0.0
Special Revenue	4000030	14,118,869	11.3	8,810,277	20.8			8,810,277	36.1	8,810,277	36.1	8,810,277	40.5	8,810,277	40.5
Cash Fund	4000045	60,627	0.0	1,625,000	3.8			1,625,000	6.7	1,625,000	6.7	1,625,000	7.5	1,625,000	7.5
Other	4000370	48,648	0.0	0	0.0			0	0.0	0	0.0	0	0.0	0	0.0
Shared Services Transfer	4000760	9,085,294	7.3	9,475,022	22.4			10,843,345	44.5	10,843,345	44.5	10,832,613	49.8	10,832,613	49.8
Total Funds		124,884,131	100.0	42,362,010	100.0			24,377,629	100.0	24,377,629	100.0	21,762,328	100.0	21,762,328	100.0
Excess Appropriation/(Funding)		(22,451,711)		(3,099,007)				20,958,013		20,958,013		23,577,987		23,577,987	
Grand Total		102,432,420		39,263,003				45,335,642		45,335,642		45,340,315		45,340,315	

Variance in Fund Balance is due to unfunded appropriation.

Analysis of Budget Request

Appropriation: BU3 - Beef Council - Operations

Funding Sources: SBC - Arkansas Beef Council Fund

The purpose of the Beef Council appropriation is to coordinate and implement a program of promotion, research and market development to enhance the image of beef and to improve the potential of Arkansas' cattle industry. Act 712 of 2023 transferred the Arkansas Beef Council to the Department of Agriculture.

This appropriation is funded entirely by special revenues consisting of a federally established assessment rate of $1.00 per head of cattle sold in the state. Half of the amount collected is forwarded to the national Beef Promotion and Research Board for consumer and industry information programs, advertising and research programs, and beef-related promotion. The remaining half of all fees received is retained by the Department to fund state-based programs which complement and extend the industry-wide effort. Research and Development spending is proportionate to revenues collected.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $1,067,076 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: BU3 - Beef Council - Operations
Funding Sources: SBC - Arkansas Beef Council Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Operating Expenses	5020002	17,737	22,076	22,076	22,076	22,076	22,076	22,076
Conference & Travel Expenses	5050009	0	5,000	5,000	5,000	5,000	5,000	5,000
Professional Fees	5060010	0	3,000	3,000	3,000	3,000	3,000	3,000
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Research & Development	5900031	677,176	1,037,000	1,037,000	1,037,000	1,037,000	1,037,000	1,037,000
Total		694,913	1,067,076	1,067,076	1,067,076	1,067,076	1,067,076	1,067,076
Funding Sources								
Fund Balance	4000005	310,420	411,701		44,625	44,625	0	0
Special Revenue	4000030	796,194	700,000		700,000	700,000	700,000	700,000
Total Funding		1,106,614	1,111,701		744,625	744,625	700,000	700,000
Excess Appropriation/(Funding)		(411,701)	(44,625)		322,451	322,451	367,076	367,076
Grand Total		694,913	1,067,076		1,067,076	1,067,076	1,067,076	1,067,076

Analysis of Budget Request

Appropriation: BU4 - Corn and Grain Sorghum

Funding Sources: SGS - AR Corn and Grain Sorghum Promotion Board Fund

The purpose of the Corn and Grain Sorghum Promotion Board appropriation is to promote the growth and development of the corn and grain sorghum industries in the State of Arkansas. Act 712 of 2023 transferred the Board to the Department of Agriculture.

The allocation from special revenue funds will be utilized for promotion and research in the advancement of corn and grain sorghum production for Arkansas farmers. Arkansas farmers have consistently produced more acres of corn and grain sorghum, generating more funds for research and promotion opportunities. The Department allocates the money spent with the majority going toward research projects from public universities and private companies on research deemed consistent with the needs of the Arkansas producers. Researchers are challenged to come up with innovative ideas for research that would allow farmers to be more productive and sustainable in the production of corn and grain sorghum.

The appropriation is funded entirely by Special Revenues collected from a one-cent per bushel assessment at the first point of sale or when the corn or grain sorghum enters the USDA loan program and applies to all corn and grain sorghum produced in Arkansas for market. Funding is utilized to finance operating expenses and to conduct a program of research, market development, and promotion.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting continue appropriation in the amount of $2,000,000 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: BU4 - Corn and Grain Sorghum

Funding Sources: SGS - AR Corn and Grain Sorghum Promotion Board Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Operating Expenses	5020002	13,836	25,000	25,000	25,000	25,000	25,000	25,000
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0
Professional Fees	5060010	0	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Research/Development	5900031	1,088,963	1,975,000	1,975,000	1,975,000	1,975,000	1,975,000	1,975,000
Total		1,102,799	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Funding Sources								
Fund Balance	4000005	1,709,810	1,943,884		1,219,161	1,219,161	494,438	494,438
Special Revenue	4000030	1,336,873	1,275,277		1,275,277	1,275,277	1,275,277	1,275,277
Total Funding		3,046,683	3,219,161		2,494,438	2,494,438	1,769,715	1,769,715
Excess Appropriation/(Funding)		(1,943,884)	(1,219,161)		(494,438)	(494,438)	230,285	230,285
Grand Total		1,102,799	2,000,000		2,000,000	2,000,000	2,000,000	2,000,000

Analysis of Budget Request

Appropriation: BU5 - Catfish Operations

Funding Sources: SCB - Arkansas Catfish Promotion Fund

The Arkansas Catfish Promotion Board appropriation supports the growth and development of Arkansas's catfish industry through research, promotion, and market development. Act 712 of 2023 transferred the Board to the Department of Agriculture.

The appropriation is funded entirely from special revenues. A one-dollar per ton assessment on all catfish feed purchased by commercial Arkansas catfish producers is used to fund research and promotion efforts. The line item for Research Development, representing more than half of the entire budget, is used to fund catfish-related research projects through the University of Arkansas and private research companies.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $120,000 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: BU5 - Catfish Operations

Funding Sources: SCB - Arkansas Catfish Promotion Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Operating Expenses	5020002	0	1,000	1,000	1,000	1,000	1,000	1,000
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0
Professional Fees	5060010	0	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Promotional Items	5090028	0	25,000	25,000	25,000	25,000	25,000	25,000
Capital Outlay	5120011	0	0	0	0	0	0	0
Research Development	5900031	10,000	94,000	94,000	94,000	94,000	94,000	94,000
Total		10,000	120,000	120,000	120,000	120,000	120,000	120,000
Funding Sources								
Fund Balance	4000005	146,569	158,927		58,927	58,927	0	0
Special Revenue	4000030	22,358	20,000		20,000	20,000	20,000	20,000
Total Funding		168,927	178,927		78,927	78,927	20,000	20,000
Excess Appropriation/(Funding)		(158,927)	(58,927)		41,073	41,073	100,000	100,000
Grand Total		10,000	120,000		120,000	120,000	120,000	120,000

Analysis of Budget Request

Appropriation: BU6 - Rice Research and Promotion

Funding Sources: SRP - AR Rice Research and Promotion Fund

The Arkansas Rice Research and Promotion Board appropriation aims to improve the profitability of growing rice in Arkansas by conducting a program of research, extension and market development. Act 712 of 2023 transferred the Board to the Department of Agriculture.

The appropriation is funded entirely from special revenue collected through assessments on all rice produced in Arkansas. The assessments consist of 1.35 cents per bushel of rice grown in Arkansas paid by the producer, and an assessment of 1.35 cents per bushel paid by the first point of sale buyer. The funds raised by the producer assessment are reserved for the research program, and the buyer funds are reserved for promotion and market development activities.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $6,980,696 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: BU6 - Rice Research and Promotion

Funding Sources: SRP - AR Rice Research and Promotion Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Operating Expenses	5020002	3,570	14,200	14,200	14,200	14,200	14,200	14,200
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0
Professional Fees	5060010	0	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Research/Development	5900031	4,816,214	6,595,089	6,966,496	6,966,496	6,966,496	6,966,496	6,966,496
Total		4,819,784	6,609,289	6,980,696	6,980,696	6,980,696	6,980,696	6,980,696
Funding Sources								
Fund Balance	4000005	484,896	659,289		0	0	0	0
Special Revenue	4000030	4,994,177	5,950,000		5,950,000	5,950,000	5,950,000	5,950,000
Total Funding		5,479,073	6,609,289		5,950,000	5,950,000	5,950,000	5,950,000
Excess Appropriation/(Funding)		(659,289)	0		1,030,696	1,030,696	1,030,696	1,030,696
Grand Total		4,819,784	6,609,289		6,980,696	6,980,696	6,980,696	6,980,696

Analysis of Budget Request

Appropriation: BU7 - Tariff Rate Quota Cash

Funding Sources: 327 - Rice Board Cash

The Arkansas Rice Research and Promotion Board receives funds from two Tariff Rate Quota programs as part of two trade agreements between the United States and the European Union and Columbia. The funds are designated for rice research only. Act 712 of 2023 transferred the Board to the Department of Agriculture.

Expenditure of appropriation is contingent upon available funding.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $15,000,000 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: BU7 - Tariff Rate Quota Cash
Funding Sources: 327 - Rice Board Cash

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Research & Development	5900031	60,627	11,147,871	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
Total		60,627	11,147,871	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
Funding Sources								
Fund Balance	4000005	9,522,871	9,522,871		0	0	0	0
Cash Fund	4000045	60,627	1,625,000		1,625,000	1,625,000	1,625,000	1,625,000
Total Funding		9,583,498	11,147,871		1,625,000	1,625,000	1,625,000	1,625,000
Excess Appropriation/(Funding)		(9,522,871)	0		13,375,000	13,375,000	13,375,000	13,375,000
Grand Total		60,627	11,147,871		15,000,000	15,000,000	15,000,000	15,000,000

Expenditure of appropriation is contingent upon available funding.

Analysis of Budget Request

Appropriation: BU8 - Arkansas Soybean Board Operations

Funding Sources: SBB - Soybean Promotion Fund

The purpose of the Arkansas Soybean Promotion Board appropriation is to support the growth and development of the soybean industry in Arkansas. This appropriation is primarily used to fund a program of research through the University of Arkansas Agricultural Experiment Station, although a small portion is used for administration and for other programs designed to enhance the Arkansas soybean industry. Act 712 of 2023 transferred the Board to the Department of Agriculture.

Funding is derived entirely from special revenue collected from an assessment of one-half of one percent of the net market value of soybeans sold in Arkansas.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $8,600,000 in each year of the biennium**.**

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: BU8 - Arkansas Soybean Board Operations

Funding Sources: SBB - Soybean Promotion Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Operating Expenses	5020002	4,046	60,500	60,500	60,500	60,500	60,500	60,500
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0
Professional Fees	5060010	0	2,000	2,000	2,000	2,000	2,000	2,000
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Research/Development	5900031	7,173,106	8,537,500	8,537,500	8,537,500	8,537,500	8,537,500	8,537,500
Total		7,177,152	8,600,000	8,600,000	8,600,000	8,600,000	8,600,000	8,600,000
Funding Sources								
Fund Balance	4000005	9,872,346	9,622,020		1,772,020	1,772,020	0	0
Special Revenue	4000030	6,926,826	750,000		750,000	750,000	750,000	750,000
Total Funding		16,799,172	10,372,020		2,522,020	2,522,020	750,000	750,000
Excess Appropriation/(Funding)		(9,622,020)	(1,772,020)		6,077,980	6,077,980	7,850,000	7,850,000
Grand Total		7,177,152	8,600,000		8,600,000	8,600,000	8,600,000	8,600,000

Analysis of Budget Request

Appropriation: BU9 - Arkansas Wheat Promotion

Funding Sources: SWP - Arkansas Wheat Promotion Fund

The purpose of the Arkansas Wheat Promotion Board appropriation is to promote the growth and development of the wheat industry in the State of Arkansas. Act 712 of 2023 transferred the Board to the Department of Agriculture.

The appropriation is funded entirely by special revenue collected from a one cent per bushel assessment on all wheat grown in Arkansas. The funds are primarily used to maintain a program of research through the University of Arkansas Agricultural Experiment Station and Cooperative Extension Service and to support domestic and export promotion programs through memberships in national wheat promotion organizations. A small portion is used for other programs designed to enhance the Arkansas wheat industry.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $444,494 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: BU9 - Arkansas Wheat Promotion

Funding Sources: SWP - Arkansas Wheat Promotion Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Operating Expenses	5020002	99	3,599	3,599	3,599	3,599	3,599	3,599
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0
Professional Fees	5060010	0	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Research/Development	5900031	201,663	240,146	440,895	440,895	440,895	440,895	440,895
Total		201,762	243,745	444,494	444,494	444,494	444,494	444,494
Funding Sources								
Fund Balance	4000005	288,078	128,757		12	12	0	0
Special Revenue	4000030	42,441	115,000		115,000	115,000	115,000	115,000
Total Funding		330,519	243,757		115,012	115,012	115,000	115,000
Excess Appropriation/(Funding)		(128,757)	(12)		329,482	329,482	329,494	329,494
Grand Total		201,762	243,745		444,494	444,494	444,494	444,494

Analysis of Budget Request

Appropriation: Z37 - Department of Agriculture

Funding Sources: PAY - Shared Services Paying

Arkansas Code Ann. §25-43-104 created the new cabinet-level department for the Department of Agriculture, and Arkansas Code Ann. § 25-43-108 establishes the Secretary of the Department of Agriculture. This appropriation provides for personal services and operating expenses for the Cabinet-level staff and the Shared Services for the Department.

Funding for this appropriation consists of a mix of revenue sources transferred from divisions utilizing Shared Services.

With the exception of Regular Salaries, Personal Services Matching, and Capital Outlay, continuing level of appropriation is the FY2027 Authorized.

The agency is requesting appropriation in the amount of $11,123,376 in FY28 and $11,128,049 in FY29.

The Agency Request includes the following changes in each year:

- Discontinuation of six (6) positions and associated Regular Salaries and Personal Services Matching through the elimination of vacant, unbudgeted positions process.

- Increase of $395,000 in Operating Expenses to ensure sufficient resources for essential operational needs.

- Restoration of $200,000 in Capital Outlay to replace outdated vehicles.

The Executive Recommendation provides for the Agency Request, and the reclassification of one (1) position.

Appropriation Summary

Appropriation: Z37 - Department of Agriculture
Funding Sources: PAY - Shared Services Paying

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	4,092,729	4,815,545	4,316,379	4,817,041	4,817,041	4,820,841	4,820,841
#Positions		**60**	**61**	**67**	**61**	**61**	**61**	**61**
Extra Help	5010001	0	6,000	21,900	21,900	21,900	21,900	21,900
#Extra Help		**0**	**3**	**3**	**3**	**3**	**3**	**3**
Personal Services Matching	5010003	1,451,391	1,587,808	1,483,662	1,589,368	1,589,368	1,590,241	1,590,241
Uniform Allowance	5010016	26,947	25,000	140,000	140,000	140,000	140,000	140,000
Operating Expenses	5020002	3,085,894	2,666,652	3,162,067	3,557,067	3,557,067	3,557,067	3,557,067
Conference & Travel Expenses	5050009	20,887	28,115	33,500	33,500	33,500	33,500	33,500
Professional Fees	5060010	434,577	345,900	704,500	704,500	704,500	704,500	704,500
Data Processing	5090012	0	0	0	0	0	0	0
Promotional Items	5090028	0	1	60,000	60,000	60,000	60,000	60,000
Capital Outlay	5120011	18,580	1	200,000	200,000	200,000	200,000	200,000
Total		9,131,005	9,475,022	10,122,008	11,123,376	11,123,376	11,128,049	11,128,049
Funding Sources								
Fund Balance	4000005	1,325	4,262		4,262	4,262	0	0
Other	4000370	48,648	0		0	0	0	0
Shared Services Transfer	4000760	9,085,294	9,475,022		10,843,345	10,843,345	10,832,613	10,832,613
Total Funding		9,135,267	9,479,284		10,847,607	10,847,607	10,832,613	10,832,613
Excess Appropriation/(Funding)		(4,262)	(4,262)		275,769	275,769	295,436	295,436
Grand Total		9,131,005	9,475,022		11,123,376	11,123,376	11,128,049	11,128,049

FY27 Budget amount in Regular Salaries and Personal Services Matching exceeds the Authorized amount due to salary adjustments during the 2025-2027 Biennium.

Appropriation Summary

Appropriation: AZ1 - ARPA-Water - Waste/Stormwater_Irrigation

Funding Sources: FRP - American Rescue Plan

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
ARPA Projects	5900039	51,921,068	0	0	0	0	0	0
Water Related Projects	5900046	2,883,789	0	0	0	0	0	0
White River Irrigation	5900047	4,223,936	0	0	0	0	0	0
ARPA Water, Wastewater & Sto	5900051	17,692,972	0	0	0	0	0	0
AR Rural Water Association	5900052	2,512,613	0	0	0	0	0	0
Total		79,234,378	0	0	0	0	0	0
Funding Sources								
Federal Revenue	4000020	79,234,378	0		0	0	0	0
Total Funding		79,234,378	0		0	0	0	0
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		79,234,378	0		0	0	0	0

APPROPRIATION NOT REQUESTED FOR THE 2025-2027 BIENNIUM. This appropriation is funded by the American Rescue Plan Act of 2021. As per Section 40 of Act 168 of 2026, all state agencies, institutions, and constitutional offices receiving funding from the American Rescue Plan Act of 2021 shall request a transfer of appropriation and expend using the American Rescue Plan Act of 2021 Appropriation Sections as authorized in Act 168.

DEPARTMENT OF AGRICULTURE

Employment Summary

	Male	Female	Total	%
White Employees	316	120	436	87 %
Black Employees	11	34	45	9 %
Other Racial Minorities	12	6	18	4 %
Total Minorities			63	13 %
Total Employees			499	100 %

Publications

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
None	N/A	N	N	0	N/A	0	0.00

Department Appropriation Summary

Appropriation		Historical Data						Agency Request and Executive Recommendation							
		FY26		FY27		FY27		FY28				FY29			
		Actual Expenditures	Pos	Budgeted Expenditures	Pos	Authorized Appropriation	Pos	Agency	Pos	Executive	Pos	Agency	Pos	Executive	Pos
2ZR	Agri Dept-Operations	18,018,954	228	17,296,200	194	16,160,147	195	17,975,538	191	17,975,538	191	17,986,270	191	17,986,270	191
36J	Animal Health-Disease Control & Eradicatior	826,807	11	1,369,306	15	1,177,905	16	1,429,178	15	1,429,178	15	1,430,268	15	1,430,268	15
36K	Animal Health-Egg Grading Program	3,374,126	35	4,790,032	35	4,694,134	35	4,874,083	35	4,874,083	35	4,876,317	35	4,876,317	35
36N	Agri Laboratory Testing	2,023,911	0	2,109,707	0	2,446,864	0	2,446,864	0	2,446,864	0	2,446,864	0	2,446,864	0
36U	Animal Health-Equine Infect Anemia	20,899	0	399,824	1	439,157	1	439,157	1	439,157	1	439,157	1	439,157	1
36V	Animal Health	101,777	0	549,190	7	688,499	7	838,499	7	838,499	7	839,569	7	839,569	7
37A	Plant Board-Admn/Pest Control	8,727,778	87	13,556,616	102	11,751,478	104	13,672,223	102	13,672,223	102	13,676,392	102	13,676,392	102
37C	Plant Board-Public Grain Warehouse	292,044	4	344,194	4	348,064	4	376,006	4	376,006	4	376,255	4	376,255	4
37D	Plant Board-Pesticide Surveillance	235,578	3	280,643	3	300,244	3	300,244	3	300,244	3	300,244	3	300,244	3
37E	Plant Board-Apiary	157,498	2	171,085	2	208,116	2	208,666	2	208,666	2	208,666	2	208,666	2
37F	Agri Product Marketing Program	1,007,002	10	2,702,747	10	4,508,717	10	4,508,717	10	4,508,717	10	4,508,717	10	4,508,717	10
37G	Plant Board-Pesticide/Plant Regulatory Prog	491,092	0	1,060,885	0	1,500,000	0	1,500,000	0	1,500,000	0	1,500,000	0	1,500,000	0
37N	Forestry-Operations-Special	11,714,571	106	14,173,040	152	16,739,593	154	18,610,446	152	18,610,446	152	18,616,284	152	18,616,284	152
37P	Forestry-Rural Community Fire Protection-	1,341,816	2	1,712,689	2	1,702,156	2	2,713,682	2	2,713,682	2	2,713,682	2	2,713,682	2
37Q	Forestry-Urban Forestry Services-Federal	622,623	0	1,557,955	0	2,074,500	0	2,074,500	0	2,074,500	0	2,074,500	0	2,074,500	0
37R	Forestry-Rural Fire Protection Service Loan	267,942	0	1,200,000	0	1,200,000	0	1,200,000	0	1,200,000	0	1,200,000	0	1,200,000	0
37S	Forestry-State Forestry Trust Program	405,378	0	262,751	0	3,750,000	0	3,750,000	0	3,750,000	0	3,750,000	0	3,750,000	0
37T	Forestry-Southern Pine Beetle Prevention	52,357	0	230,000	0	230,000	0	2,230,000	0	2,230,000	0	2,230,000	0	2,230,000	0
37X	Forestry-Forest Legacy	796	0	7,625,399	0	7,625,399	0	170,399	0	170,399	0	170,399	0	170,399	0
37Y	Forestry-Silvicultural Non-Point Program	6,426	0	40,000	0	40,000	0	40,000	0	40,000	0	40,000	0	40,000	0
AS5	AR Foresters for the Future Scholarship Pro	24,000	0	30,000	0	40,000	0	40,000	0	40,000	0	40,000	0	40,000	0
BE9	Agri Scholarship Program	41,000	0	90,000	0	970,000	0	970,000	0	970,000	0	970,000	0	970,000	0
BH1	Operations-Registered Foresters	1,100	0	46,608	0	46,393	0	49,672	0	49,672	0	49,672	0	49,672	0
BH2	Operations-Veterinary Medical	83,643	1	158,280	1	168,238	1	168,705	1	168,705	1	168,705	1	168,705	1
D25	Plant Board-Refunds/Transfers	0	0	50,500	0	50,500	0	50,500	0	50,500	0	50,500	0	50,500	0
DN8	Food and Nutrition-Child Nutrition Program	0	0	509,896,930	62	508,402,237	66	509,848,397	62	509,848,397	62	509,850,631	62	509,850,631	62
DN9	Food and Nutrition-Child Nutrition Program	0	0	273,923	0	273,923	0	273,923	0	273,923	0	273,923	0	273,923	0
DO1	Food and Nutrition-Hunger Coalition	0	0	995,113	0	995,113	0	995,113	0	995,113	0	995,113	0	995,113	0
DO2	Food and Nutrition-CNP-Commodity-Distri	0	0	129,215	0	139,676	0	139,676	0	139,676	0	139,676	0	139,676	0
DO3	Food and Nutrition-Child Nutrition Program	0	0	1,172,000	0	1,187,955	0	1,187,955	0	1,187,955	0	1,187,955	0	1,187,955	0
DO4	Food and Nutrition-Grants Aid Local Schoo	0	0	23,550,065	0	23,550,065	0	23,550,065	0	23,550,065	0	23,550,065	0	23,550,065	0
E79	Meat Inspection Program	109,145	0	341,707	1	606,083	4	405,749	1	405,749	1	405,749	1	405,749	1

Department Appropriation Summary

Appropriation		Historical Data FY26 Actual Expenditures	Pos	FY27 Budgeted Expenditures	Pos	FY27 Authorized Appropriation	Pos	Agency Request and Executive Recommendation FY28 Agency	Pos	FY28 Executive	Pos	FY29 Agency	Pos	FY29 Executive	Pos
E86	Feral Hog Eradication	0	0	21,457	0	200,000	0	200,000	0	200,000	0	200,000	0	200,000	0
E87	Agri Fair Funding Program	1,496,080	0	1,519,272	0	1,655,272	0	1,655,272	0	1,655,272	0	1,655,272	0	1,655,272	0
E88	Forestry-Rural Fire Protection Program	14,541	0	46,500	0	70,000	0	70,000	0	70,000	0	70,000	0	70,000	0
E89	Meat Inspection Program-General Revenue	246,083	3	232,162	3	250,000	3	257,596	3	257,596	3	257,596	3	257,596	3
N47	Agriculture Cash Operating Fund	47,554	0	136,063	0	402,682	0	402,682	0	402,682	0	402,682	0	402,682	0
X48	Industrial Hemp Research Program	70,326	0	40,637	0	99,500	0	99,500	0	99,500	0	99,500	0	99,500	0
NOT REQUESTED FOR THE BIENNIUM															
BC7	IIJA-Nursery & Tree Orchard Improveme	255,011	0	0	0	0	0	0	0	0	0	0	0	0	0
BD5	IIJA-Forestry Division_Fire Defense	36,541	0	0	0	0	0	0	0	0	0	0	0	0	0
BD6	IIJA-Forestry Division_Invasive Species	1,982	0	0	0	0	0	0	0	0	0	0	0	0	0
BD8	IIJA-Forestry Division_State Action Plan	95,046	0	0	0	0	0	0	0	0	0	0	0	0	0
BE2	IIJA-Forestry Div._Volunteer Fire Dept.	81,416	0	0	0	0	0	0	0	0	0	0	0	0	0
BK3	IIJA-Forestry Division-Forest Fire Asst	332,095	0	0	0	0	0	0	0	0	0	0	0	0	0
BW9	ARPA - AR School Garden Project	116,074	0	0	0	0	0	0	0	0	0	0	0	0	0
BX1	ARPA - RSFI	1,787,461	0	0	0	0	0	0	0	0	0	0	0	0	0
BX8	ARPA- NAHLN: CO Animal Health Diagno	1,221,364	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		55,749,837	493	610,162,695	594	616,692,610	607	619,723,007	591	619,723,007	591	619,750,623	591	619,750,623	591

Funding Sources			%		%			%		%		%		%
Fund Balance	4000005	41,213,466	43.2	39,581,567	6.1		34,770,392	5.5	34,770,392	5.5	33,231,770	5.2	33,231,770	5.2
General Revenue	4000010	21,609,475	22.7	23,326,596	3.6		27,012,742	4.3	27,012,742	4.3	27,012,742	4.3	27,012,742	4.3
Federal Revenue	4000020	11,442,152	12.0	539,330,194	83.6		533,171,053	84.0	533,171,053	84.0	533,171,053	84.2	533,171,053	84.2
Special Revenue	4000030	25,503,260	26.8	23,517,582	3.6		23,517,582	3.7	23,517,582	3.7	23,517,582	3.7	23,517,582	3.7
Non-Revenue Receipts	4000040	426,472	0.4	750,000	0.1		750,000	0.1	750,000	0.1	750,000	0.1	750,000	0.1
Cash Fund	4000045	51,472	0.1	97,500	0.0		511,099	0.1	511,099	0.1	511,099	0.1	511,099	0.1
Performance Fund	4000055	2,283,615	2.4	181,961	0.0		0	0.0	0	0.0	0	0.0	0	0.0
Inter-agency Fund Transfer	4000316	0	0.0	17,044,488	2.6		0	0.0	0	0.0	0	0.0	0	0.0
Other	4000370	307,203	0.3	505,000	0.1		505,000	0.1	505,000	0.1	505,000	0.1	505,000	0.1
Shared Services Transfer	4000760	(7,505,711)	(7.9)	(7,482,516)	(1.2)		(9,127,824)	(1.4)	(9,127,824)	(1.4)	(9,117,092)	(1.4)	(9,117,092)	(1.4)
Food Insecurity Fund	4000780	0	0.0	8,080,715	1.3		23,550,065	3.7	23,550,065	3.7	23,550,065	3.7	23,550,065	3.7
Total Funds		95,331,404	100.0	644,933,087	100.0		634,660,109	100.0	634,660,109	100.0	633,132,219	100.0	633,132,219	100.0
Excess Appropriation/(Funding)		(39,581,567)		(34,770,392)			(14,937,102)		(14,937,102)		(13,381,596)		(13,381,596)	
Grand Total		55,749,837		610,162,695			619,723,007		619,723,007		619,750,623		619,750,623	

FY27 Budget amount exceeds the authorized amount in 2ZR, 36J, 37A, 37P, BH1, & DN8 due to salary and matching rate adjustments during the 2025-2027 Biennium.

Variance in Fund Balance is due to unfunded appropriation.

Analysis of Budget Request

Appropriation: 2ZR - Agri Dept-Operations

Funding Sources: HAD - Department of Agriculture Fund Account

This appropriation supports the administrative operations of the Department, including the Office of the Secretary, the Arkansas Forestry Commission, the Arkansas State Plant Board, the Arkansas Board of Animal Health, and six (6) Agricultural Promotional Boards.

This appropriation is funded by general revenue.

With the exception of Regular Salaries and Personal Services Matching, continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $17,975,538 in FY28 and $17,986,270 in FY29 and general revenue funding in the amount of $23,047,357 in each year of the biennium.

The Agency request includes the following changes in each year:

- Discontinuation of four (4) positions and associated Regular Salaries and Personal Services Matching through the elimination of vacant, unbudgeted positions process.

- Upgrade of one (1) position and associated Regular Salaries and Personal Services Matching.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 2ZR - Agri Dept-Operations

Funding Sources: HAD - Department of Agriculture Fund Account

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	12,108,113	11,843,502	10,204,491	11,721,099	11,721,099	11,729,700	11,729,700
#Positions		**228**	**194**	**195**	**191**	**191**	**191**	**191**
Extra Help	5010001	20,711	31,905	74,131	74,131	74,131	74,131	74,131
#Extra Help		**3**	**11**	**11**	**11**	**11**	**11**	**11**
Personal Services Matching	5010003	4,185,686	4,410,245	4,062,221	4,361,004	4,361,004	4,363,135	4,363,135
Overtime	5010006	0	21,571	21,571	21,571	21,571	21,571	21,571
Uniform Allowance	5010016	0	3,200	3,200	3,200	3,200	3,200	3,200
Operating Expenses	5020002	1,687,535	922,213	1,716,272	1,716,272	1,716,272	1,716,272	1,716,272
Conference & Travel Expenses	5050009	10,761	32,282	33,613	33,613	33,613	33,613	33,613
Professional Fees	5060010	0	20,134	33,500	33,500	33,500	33,500	33,500
Data Processing	5090012	0	0	0	0	0	0	0
Refunds/Reimbursements	5110014	6,148	6,148	6,148	6,148	6,148	6,148	6,148
Capital Outlay	5120011	0	0	0	0	0	0	0
Boll Weevil Program	5900046	0	5,000	5,000	5,000	5,000	5,000	5,000
Total		18,018,954	17,296,200	16,160,147	17,975,538	17,975,538	17,986,270	17,986,270
Funding Sources								
Fund Balance	4000005	0	399,403		0	0	0	0
General Revenue	4000010	19,870,371	20,533,549		23,047,357	23,047,357	23,047,357	23,047,357
Performance Fund	4000055	2,283,615	181,961		0	0	0	0
Shared Services Transfer	4000760	(3,735,629)	(3,818,713)		(5,186,191)	(5,186,191)	(5,175,459)	(5,175,459)
Total Funding		18,418,357	17,296,200		17,861,166	17,861,166	17,871,898	17,871,898
Excess Appropriation/(Funding)		(399,403)	0		114,372	114,372	114,372	114,372
Grand Total		18,018,954	17,296,200		17,975,538	17,975,538	17,986,270	17,986,270

FY27 Budget amount in Regular Salaries and Personal Services Matching exceeds the authorized amount due to salary and matching rate adjustments during the 2025-2027 Biennium.

CARRY FORWARD OF ANY REMAINING FUND BALANCES FROM FISCAL YEAR 2026 TO FISCAL YEAR 2027

Agency: Department of Agriculture

Program: Agri Dept-Operations

Act #: 898 Section(s) #: 64

Estimated Carry Forward Amount $ 400,000.00 Funding Source: HAD

Accounting Information:

Business Area: 0400 Funds Center: 2ZR Fund: HAD Functional Area: COMM

Current law requires a written statement be submitted to the DFA Office of Budget stating the reason(s) to carry forward funding for a program or a specific line item within a program remaining on June 30th of a fiscal year.

Justification for carry forward of fund balance:

Special Language authorizes the carry forward of funds for maintenance and operating costs associated with wildfire suppression, as well as the purchase of fire suppression equipment for the Forestry Division.

Actual Funding Carry Forward Amount $ 400,000.00

Current status of carry forward funding:

Wes Ward
Secretary

08-26-2026
Date

Analysis of Budget Request

Appropriation: 36J - Animal Health-Disease Control & Eradication Prgm

Funding Sources: SPC - Animal Health Disease and Pest Control Fund

The Arkansas Board of Animal Health Disease Control and Eradication program is funded from a fee per head of cattle sold in the state (Ark. Code Ann. § 2-40-206) and all fines and penalties resulting from arrests made or citations issued by enforcement officers (Ark. Code Ann. § 2-33-113(b)). Federal funding from the United States Department of Agriculture (USDA) Animal and Plant Health Inspection Services (APHIS) and Veterinary Services (VS) also supports this program.

With the exception of Regular Salaries, Personal Services Matching, and Capital Outlay, continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $1,429,178 in FY28 and $1,430,268 in FY29.

The Agency request includes the following changes in each year:

- Discontinuation of one (1) position and associated Regular Salaries and Personal Services Matching through the elimination of vacant, unbudgeted positions process.

- Restoration of $120,000 in Capital Outlay for the animal disease control and eradication program to replace aging testing and emergency response equipment.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 36J - Animal Health-Disease Control & Eradication Prgm

Funding Sources: SPC - Animal Health Disease and Pest Control Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	411,929	736,578	543,206	736,578	736,578	737,428	737,428
#Positions		**11**	**15**	**16**	**15**	**15**	**15**	**15**
Extra Help	5010001	0	0	55,000	55,000	55,000	55,000	55,000
#Extra Help		**0**	**0**	**0**	**0**	**0**	**0**	**0**
Personal Services Matching	5010003	263,103	298,882	245,853	303,754	303,754	303,994	303,994
Operating Expenses	5020002	151,775	213,846	213,846	213,846	213,846	213,846	213,846
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0
Professional Fees	5060010	0	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	120,000	120,000	120,000	120,000	120,000	120,000
Total		826,807	1,369,306	1,177,905	1,429,178	1,429,178	1,430,268	1,430,268
Funding Sources								
Fund Balance	4000005	1,732,364	1,402,564		577,586	577,586	0	0
Federal Revenue	4000020	197,078	400,000		400,000	400,000	400,000	400,000
Special Revenue	4000030	488,860	445,000		445,000	445,000	445,000	445,000
Shared Services Transfer	4000760	(188,931)	(300,672)		(300,672)	(300,672)	(300,672)	(300,672)
Total Funding		2,229,371	1,946,892		1,121,914	1,121,914	544,328	544,328
Excess Appropriation/(Funding)		(1,402,564)	(577,586)		307,264	307,264	885,940	885,940
Grand Total		826,807	1,369,306		1,429,178	1,429,178	1,430,268	1,430,268

FY27 Budget amount in Regular Salaries and Personal Services Matching exceeds the authorized amount due to salary and matching rate adjustments during the 2025-2027 Biennium.

Analysis of Budget Request

Appropriation: 36K - Animal Health-Egg Grading Program

Funding Sources: SIP - Poultry and Egg Grading Fund

This appropriation supports the poultry and egg grading program established in cooperation with the United States Department of Agriculture (USDA) and in compliance with the applicable standards and requirements as prescribed by the USDA for federal poultry and egg grading purposes. The appropriation is funded from egg and poultry grading and inspection fees as authorized by Ark. Code Ann. § 19-42-201(34).

With the exception of Regular Salaries, Personal Services Matching, and Capital Outlay, continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $4,874,083 in FY28 and $4,876,317 in FY29.

The Agency request includes the following changes in each year:

- Restoration of $100,000 in Capital Outlay to replace aging equipment used by egg graders and inspectors.

- Increase of $6,618 in Regular Salaries and $1,964 in Personal Services Matching for a position reclassification to recruit and retain essential staff.

The Executive Recommendation provides for the Agency Request, and the reclassification of one (1) position.

Appropriation Summary

Appropriation: 36K - Animal Health-Egg Grading Program

Funding Sources: SIP - Poultry and Egg Grading Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	1,357,092	1,698,747	1,550,361	1,706,965	1,706,965	1,708,765	1,708,765
#Positions		**35**	**35**	**35**	**35**	**35**	**35**	**35**
Extra Help	5010001	0	0	67,500	67,500	67,500	67,500	67,500
#Extra Help		**0**	**0**	**0**	**0**	**0**	**0**	**0**
Personal Services Matching	5010003	645,855	760,496	745,484	768,829	768,829	769,263	769,263
Overtime	5010006	190,066	300,000	300,000	300,000	300,000	300,000	300,000
Operating Expenses	5020002	161,463	252,971	252,971	252,971	252,971	252,971	252,971
Conference & Travel Expenses	5050009	396	18,350	18,350	18,350	18,350	18,350	18,350
Professional Fees	5060010	0	0	0	0	0	0	0
Construction	5090005	36,732	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Refunds/Reimbursements	5110014	979,373	1,594,968	1,594,968	1,594,968	1,594,968	1,594,968	1,594,968
Capital Outlay	5120011	0	100,000	100,000	100,000	100,000	100,000	100,000
Egg Promotion Expense	5900046	3,149	64,500	64,500	64,500	64,500	64,500	64,500
Total		3,374,126	4,790,032	4,694,134	4,874,083	4,874,083	4,876,317	4,876,317
Funding Sources								
Fund Balance	4000005	11,778,320	12,470,243		10,643,243	10,643,243	8,732,192	8,732,192
Special Revenue	4000030	4,325,757	3,330,000		3,330,000	3,330,000	3,330,000	3,330,000
Shared Services Transfer	4000760	(259,708)	(366,968)		(366,968)	(366,968)	(366,968)	(366,968)
Total Funding		15,844,369	15,433,275		13,606,275	13,606,275	11,695,224	11,695,224
Excess Appropriation/(Funding)		(12,470,243)	(10,643,243)		(8,732,192)	(8,732,192)	(6,818,907)	(6,818,907)
Grand Total		3,374,126	4,790,032		4,874,083	4,874,083	4,876,317	4,876,317

FY27 Budget amount in Regular Salaries and Personal Services Matching exceeds the authorized amount due to salary and matching rate adjustments during the 2025-2027 Biennium.

Analysis of Budget Request

Appropriation: 36N - Agri Laboratory Testing

Funding Sources: SPS - Animal Health Special Revenue Fund

This appropriation is used to provide diagnostic lab testing services for all species of livestock and poultry. Funding for this appropriation consists of fees charged for diagnostic services performed (Ark. Code Ann. § 2-33-111).

With the exception of Capital Outlay, continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $2,446,864 in each year of the biennium.

The Agency request includes the following change in each year:

- Restoration of $310,000 in Capital Outlay to replace outdated and substandard laboratory testing equipment.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 36N - Agri Laboratory Testing
Funding Sources: SPS - Animal Health Special Revenue Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	32,448	30,938	265,600	265,600	265,600	265,600	265,600
#Positions		**0**	**0**	**0**	**0**	**0**	**0**	**0**
Extra Help	5010001	10,734	34,500	34,500	34,500	34,500	34,500	34,500
#Extra Help		**3**	**1**	**1**	**1**	**1**	**1**	**1**
Personal Services Matching	5010003	50,958	12,524	115,019	115,019	115,019	115,019	115,019
Operating Expenses	5020002	1,824,509	1,696,745	1,696,745	1,696,745	1,696,745	1,696,745	1,696,745
Conference & Travel Expenses	5050009	9,823	25,000	25,000	25,000	25,000	25,000	25,000
Professional Fees	5060010	0	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	95,439	310,000	310,000	310,000	310,000	310,000	310,000
Total		2,023,911	2,109,707	2,446,864	2,446,864	2,446,864	2,446,864	2,446,864
Funding Sources								
Fund Balance	4000005	844,247	1,215,802		1,012,102	1,012,102	471,245	471,245
Federal Revenue	4000020	437,896	350,000		350,000	350,000	350,000	350,000
Special Revenue	4000030	2,082,830	1,688,839		1,688,839	1,688,839	1,688,839	1,688,839
Shared Services Transfer	4000760	(125,260)	(132,832)		(132,832)	(132,832)	(132,832)	(132,832)
Total Funding		3,239,713	3,121,809		2,918,109	2,918,109	2,377,252	2,377,252
Excess Appropriation/(Funding)		(1,215,802)	(1,012,102)		(471,245)	(471,245)	69,612	69,612
Grand Total		2,023,911	2,109,707		2,446,864	2,446,864	2,446,864	2,446,864

Analysis of Budget Request

Appropriation: 36U - Animal Health-Equine Infect Anemia

Funding Sources: SIA - Animal Health Equine Infectious Anemia Control Fund

The Equine Infectious Anemia (EIA) program controls the spread of Equine Infectious Anemia, which is an infectious and potentially fatal disease of members of the horse family. The EIA program oversees EIA testing of horses in Arkansas and measures to quarantine animals that tested positive for this disease. This program is funded by special revenue derived from fees assessed to Arkansas veterinarians for each Arkansas domiciled animal tested (Ark. Code Ann. § 2-40-806).

With the exception of Capital Outlay, continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $439,157 in each year of the biennium.

The Agency request includes the following change in each year:

- Restoration of $100,000 in Capital Outlay for the Equine Infectious Anemia Control program to replace outdated and substandard laboratory testing equipment.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 36U - Animal Health-Equine Infect Anemia

Funding Sources: SIA - Animal Health Equine Infectious Anemia Control Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	0	47,397	76,551	76,551	76,551	76,551	76,551
#Positions		**0**	**1**	**1**	**1**	**1**	**1**	**1**
Personal Services Matching	5010003	7,950	19,381	29,560	29,560	29,560	29,560	29,560
Operating Expenses	5020002	12,949	233,046	233,046	233,046	233,046	233,046	233,046
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0
Professional Fees	5060010	0	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	100,000	100,000	100,000	100,000	100,000	100,000
Total		20,899	399,824	439,157	439,157	439,157	439,157	439,157
Funding Sources								
Fund Balance	4000005	584,090	646,916		311,291	311,291	0	0
Special Revenue	4000030	130,063	112,500		112,500	112,500	112,500	112,500
Shared Services Transfer	4000760	(46,338)	(48,301)		(48,301)	(48,301)	(48,301)	(48,301)
Total Funding		667,815	711,115		375,490	375,490	64,199	64,199
Excess Appropriation/(Funding)		(646,916)	(311,291)		63,667	63,667	374,958	374,958
Grand Total		20,899	399,824		439,157	439,157	439,157	439,157

Analysis of Budget Request

Appropriation: 36V - Animal Health

Funding Sources: FFA - Federal Funds

The Animal Health appropriation is used to increase the level of protection, preparedness, and response and recovery should a foreign animal disease enter the state. This appropriation includes the following five programs: High Path Avian Influenza control, Low Path Avian Influenza control, the National Animal ID System, Johne's Disease surveillance and control, and Emergency Animal Disease Response. This appropriation is supported by federal funding from the United States Department of Agriculture (USDA) Animal and Plant Health Inspection Services (APHIS) and Veterinary Services (VS) as well as from the United States Department of Homeland Security.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $838,499 in FY28 and $839,569 in FY29.

The Agency request includes the following changes in each year:

- Increase of $100,000 in Operating Expenses to align budget with federal funding that supports Animal Health National Surveillance and Response activities.

- Increase of $50,000 in Capital Outlay to support the acquisition of equipment and related resources essential for daily Animal Health operational activities.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 36V - Animal Health
Funding Sources: FFA - Federal Funds

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	0	343,304	389,331	389,331	389,331	390,131	390,131
#Positions		**0**	**7**	**7**	**7**	**7**	**7**	**7**
Extra Help	5010001	0	0	8,311	8,311	8,311	8,311	8,311
#Extra Help		**0**	**0**	**0**	**0**	**0**	**0**	**0**
Personal Services Matching	5010003	7,931	136,705	167,396	167,396	167,396	167,666	167,666
Operating Expenses	5020002	93,846	63,831	118,111	218,111	218,111	218,111	218,111
Conference & Travel Expenses	5050009	0	5,350	5,350	5,350	5,350	5,350	5,350
Professional Fees	5060010	0	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	50,000	50,000	50,000	50,000
Total		101,777	549,190	688,499	838,499	838,499	839,569	839,569
Funding Sources								
Fund Balance	4000005	387,496	298,049		0	0	53,501	53,501
Federal Revenue	4000020	12,330	251,141		742,000	742,000	742,000	742,000
Total Funding		399,826	549,190		742,000	742,000	795,501	795,501
Excess Appropriation/(Funding)		(298,049)	0		96,499	96,499	44,068	44,068
Grand Total		101,777	549,190		838,499	838,499	839,569	839,569

Analysis of Budget Request

Appropriation: 37A - Plant Board-Admn/Pest Control

Funding Sources: SDP - State Plant Board Fund

The State Plant Board's Administration/Pest Control appropriation is funded by special revenues derived from registration and inspection fees from various farm crops, pesticides, feeds, fertilizers, seeds, and soils as authorized in Ark. Code Ann. § 20-20-206 and various sections from § 2-16-209 through § 2-37-109. Federal funding from the United States Department of Agriculture (USDA) and the Environmental Protection Agency (EPA) also supports this program.

With the exception of Regular Salaries, Personal Services Matching, and Capital Outlay, continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $13,672,223 in FY28 and $13,676,392 in FY29.

The Agency request includes the following changes in each year:

- Discontinuation of two (2) positions and associated Regular Salaries and Personal Services Matching through the elimination of vacant, unbudgeted positions process.

- Restoration of $1,200,000 in Capital Outlay to maintain essential inspection equipment and vehicles.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 37A - Plant Board-Admn/Pest Control
Funding Sources: SDP - State Plant Board Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	4,721,498	5,822,148	4,379,338	5,824,522	5,824,522	5,827,872	5,827,872
#Positions		**87**	**102**	**104**	**102**	**102**	**102**	**102**
Extra Help	5010001	566,109	696,692	800,000	800,000	800,000	800,000	800,000
#Extra Help		**83**	**108**	**113**	**108**	**108**	**108**	**108**
Personal Services Matching	5010003	1,973,028	2,337,199	1,871,563	2,347,124	2,347,124	2,347,943	2,347,943
Overtime	5010006	119,855	250,000	250,000	250,000	250,000	250,000	250,000
Operating Expenses	5020002	953,849	1,158,314	1,158,314	1,158,314	1,158,314	1,158,314	1,158,314
Conference & Travel Expenses	5050009	34,835	103,613	103,613	103,613	103,613	103,613	103,613
Professional Fees	5060010	248,900	594,510	594,510	594,510	594,510	594,510	594,510
Data Processing	5090012	0	0	0	0	0	0	0
Grants and Aid	5100004	37,015	394,140	394,140	394,140	394,140	394,140	394,140
Capital Outlay	5120011	72,689	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Pest Eradication	5900046	0	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total		8,727,778	13,556,616	11,751,478	13,672,223	13,672,223	13,676,392	13,676,392
Funding Sources								
Fund Balance	4000005	17,382,190	15,274,674		8,050,264	8,050,264	432,417	432,417
Federal Revenue	4000020	1,026,228	1,017,659		1,017,659	1,017,659	1,017,659	1,017,659
Special Revenue	4000030	7,499,869	7,024,037		7,024,037	7,024,037	7,024,037	7,024,037
Shared Services Transfer	4000760	(1,905,835)	(1,709,490)		(1,987,320)	(1,987,320)	(1,987,320)	(1,987,320)
Total Funding		24,002,452	21,606,880		14,104,640	14,104,640	6,486,793	6,486,793
Excess Appropriation/(Funding)		(15,274,674)	(8,050,264)		(432,417)	(432,417)	7,189,599	7,189,599
Grand Total		8,727,778	13,556,616		13,672,223	13,672,223	13,676,392	13,676,392

FY27 Budget amount in Regular Salaries and Personal Services Matching exceeds the authorized amount due to salary and matching rate adjustments during the 2025-2027 Biennium.

Analysis of Budget Request

Appropriation: 37C - Plant Board-Public Grain Warehouse

Funding Sources: SDP - State Plant Board Fund

The State Plant Board's Public Grain Warehouse Inspection Program monitors public grain warehouse companies by maintaining copies of current licenses and renewals and performing annual examinations and inspections of public grain warehouses.

The program is funded by special revenues derived from pesticide registration, labeling, and application fees and licenses as authorized in Ark. Code Ann. § 2-16-407.

With the exception of Regular Salaries and Personal Services Matching, continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $376,006 in FY28 and $376,255 in FY29.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 37C - Plant Board-Public Grain Warehouse
Funding Sources: SDP - State Plant Board Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	208,212	222,787	202,230	223,787	223,787	223,987	223,987
#Positions		**4**	**4**	**4**	**4**	**4**	**4**	**4**
Personal Services Matching	5010003	78,948	85,549	79,407	85,792	85,792	85,841	85,841
Operating Expenses	5020002	3,740	30,045	60,614	60,614	60,614	60,614	60,614
Conference & Travel Expenses	5050009	1,144	4,613	4,613	4,613	4,613	4,613	4,613
Professional Fees	5060010	0	1,200	1,200	1,200	1,200	1,200	1,200
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		292,044	344,194	348,064	376,006	376,006	376,255	376,255
Funding Sources								
Fund Balance	4000005	424	1,515		0	0	0	0
Special Revenue	4000030	300,446	350,000		350,000	350,000	350,000	350,000
Shared Services Transfer	4000760	(7,311)	(7,321)		(7,321)	(7,321)	(7,321)	(7,321)
Total Funding		293,559	344,194		342,679	342,679	342,679	342,679
Excess Appropriation/(Funding)		(1,515)	0		33,327	33,327	33,576	33,576
Grand Total		292,044	344,194		376,006	376,006	376,255	376,255

FY27 Budget amount in Regular Salaries and Personal Services Matching exceeds the authorized amount due to salary and matching rate adjustments during the 2025-2027 Biennium.

Analysis of Budget Request

Appropriation: 37D - Plant Board-Pesticide Surveillance

Funding Sources: SDP - State Plant Board Fund

The State Plant Board's Pesticide Surveillance Program is used to monitor the application, sale and handling of pesticides.

The program is funded by special revenues derived from pesticide registration, labeling, and application fees and licenses as authorized in Ark. Code Ann. § 2-16-407.

With the exception of Regular Salaries and Personal Services Matching, continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $300,244 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 37D - Plant Board-Pesticide Surveillance
Funding Sources: SDP - State Plant Board Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	164,188	169,190	179,529	179,529	179,529	179,529	179,529
#Positions		**3**	**3**	**3**	**3**	**3**	**3**	**3**
Personal Services Matching	5010003	65,333	64,670	73,932	73,932	73,932	73,932	73,932
Operating Expenses	5020002	6,057	40,783	40,783	40,783	40,783	40,783	40,783
Conference & Travel Expenses	5050009	0	6,000	6,000	6,000	6,000	6,000	6,000
Professional Fees	5060010	0	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		235,578	280,643	300,244	300,244	300,244	300,244	300,244
Funding Sources								
Fund Balance	4000005	424	1,514		9,588	9,588	0	0
Special Revenue	4000030	247,951	300,000		300,000	300,000	300,000	300,000
Shared Services Transfer	4000760	(11,283)	(11,283)		(11,283)	(11,283)	(11,283)	(11,283)
Total Funding		237,092	290,231		298,305	298,305	288,717	288,717
Excess Appropriation/(Funding)		(1,514)	(9,588)		1,939	1,939	11,527	11,527
Grand Total		235,578	280,643		300,244	300,244	300,244	300,244

Analysis of Budget Request

Appropriation: 37E - Plant Board-Apiary

Funding Sources: SDP - State Plant Board Fund

The State Plant Board's Apiary Program registers beekeepers and inspects beehives periodically to guard against the spread of diseases and parasites.

The program is funded by special revenues derived from pesticide registration, labeling, and application fees and licenses as authorized in Ark. Code Ann. § 2-16-407.

With the exception of Personal Services Matching, continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $208,666 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 37E - Plant Board-Apiary
Funding Sources: SDP - State Plant Board Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	107,329	110,707	112,555	112,555	112,555	112,555	112,555
#Positions		**2**	**2**	**2**	**2**	**2**	**2**	**2**
Extra Help	5010001	0	0	10,000	10,000	10,000	10,000	10,000
#Extra Help		**0**	**0**	**0**	**0**	**0**	**0**	**0**
Personal Services Matching	5010003	41,636	42,608	43,391	43,941	43,941	43,941	43,941
Operating Expenses	5020002	8,533	17,770	42,170	42,170	42,170	42,170	42,170
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0
Professional Fees	5060010	0	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		157,498	171,085	208,116	208,666	208,666	208,666	208,666
Funding Sources								
Fund Balance	4000005	424	1,514		1,514	1,514	0	0
Special Revenue	4000030	165,976	180,000		180,000	180,000	180,000	180,000
Shared Services Transfer	4000760	(7,388)	(8,915)		(8,915)	(8,915)	(8,915)	(8,915)
Total Funding		159,012	172,599		172,599	172,599	171,085	171,085
Excess Appropriation/(Funding)		(1,514)	(1,514)		36,067	36,067	37,581	37,581
Grand Total		157,498	171,085		208,666	208,666	208,666	208,666

Analysis of Budget Request

Appropriation: 37F - Agri Product Marketing Program

Funding Sources: FFA - Plant Board Federal Funds

The Product Marketing Program supports the promotion and enhancement of the agricultural industry and its products. Funding consists of a Specialty Block Grant from the United States Department of Agriculture (USDA). This Program enables the Agency to utilize federal funding for the following projects:

- Organic Cost Share - To assist specialty crop producers with organic certification cost and encourage the expansion of organic production in Arkansas.
- Farmers Markets and Naturally Arkansas Promotion - To provide promotional sacks to vendors at Arkansas Farmers' Markets to increase awareness of the "Arkansas Brand" and farmers' markets.
- Audit Fee Assistance and Food Safety Promotion - To inform Arkansas produce growers/handlers of the importance of following and documenting GAAP in their businesses for both liability issues and market access.
- Electronic Benefits Transfer (EBT) in Farmers' Markets - To establish EBT access at farmers' markets throughout Arkansas to enable Arkansas Food Stamp Program participants to utilize their food assistance benefits in Arkansas Farmers Markets.
- Produce Marketing Association Fresh Summit Show - To promote Arkansas produce growers with a booth at the Annual Fresh Summit Show.
- Floriculture Workshop - To host a two day floriculture educational workshop focusing on crop selection, post harvest handling and marketing.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $4,508,717 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 37F - Agri Product Marketing Program
Funding Sources: FFA - Plant Board Federal Funds

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	522,152	588,369	1,869,935	1,869,935	1,869,935	1,869,935	1,869,935
#Positions		**10**	**10**	**10**	**10**	**10**	**10**	**10**
Extra Help	5010001	0	50,000	50,000	50,000	50,000	50,000	50,000
#Extra Help		**0**	**1**	**1**	**1**	**1**	**1**	**1**
Personal Services Matching	5010003	195,442	226,407	666,688	666,688	666,688	666,688	666,688
Overtime	5010006	0	13,000	13,000	13,000	13,000	13,000	13,000
Operating Expenses	5020002	40,494	461,112	461,112	461,112	461,112	461,112	461,112
Conference & Travel Expenses	5050009	209	453,960	538,083	538,083	538,083	538,083	538,083
Professional Fees	5060010	0	50,000	50,000	50,000	50,000	50,000	50,000
Data Processing	5090012	0	0	0	0	0	0	0
Promotional Items	5090028	0	5,000	5,000	5,000	5,000	5,000	5,000
Grants and Aid	5100004	248,705	854,899	854,899	854,899	854,899	854,899	854,899
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		1,007,002	2,702,747	4,508,717	4,508,717	4,508,717	4,508,717	4,508,717
Funding Sources								
Fund Balance	4000005	46,797	58,661		58,661	58,661	0	0
Federal Revenue	4000020	1,018,866	2,702,747		2,702,747	2,702,747	2,702,747	2,702,747
Total Funding		1,065,663	2,761,408		2,761,408	2,761,408	2,702,747	2,702,747
Excess Appropriation/(Funding)		(58,661)	(58,661)		1,747,309	1,747,309	1,805,970	1,805,970
Grand Total		1,007,002	2,702,747		4,508,717	4,508,717	4,508,717	4,508,717

Analysis of Budget Request

Appropriation: 37G - Plant Board-Pesticide/Plant Regulatory Program

Funding Sources: TAD - Abandoned Agricultural Pesticide and Plant Regulator Disposal Trust Fund

The State Plant Board uses the Pesticide/Plant Regulatory Program to contract with counties and other local entities approved by the Abandoned Pesticide Advisory Board for the collection and disposal of abandoned agricultural pesticides. Funding primarily consists of a $50 fee collected for annual registration of each pesticide approved for use in Arkansas (Ark. Code Ann. § 8-7-1201 et seq.). Funding by gifts and grants from other sources is also authorized.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $1,500,000 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 37G - Plant Board-Pesticide/Plant Regulatory Program

Funding Sources: TAD - Abandoned Agricultural Pesticide and Plant Regulator Disposal Trust Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Operating Expenses	5020002	491,092	1,060,885	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0
Professional Fees	5060010	0	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		491,092	1,060,885	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Funding Sources								
Fund Balance	4000005	378,694	476,693		5,850	5,850	0	0
Special Revenue	4000030	589,091	590,042		590,042	590,042	590,042	590,042
Total Funding		967,785	1,066,735		595,892	595,892	590,042	590,042
Excess Appropriation/(Funding)		(476,693)	(5,850)		904,108	904,108	909,958	909,958
Grand Total		491,092	1,060,885		1,500,000	1,500,000	1,500,000	1,500,000

Analysis of Budget Request

Appropriation: 37N - Forestry-Operations-Special

Funding Sources: SDF - State Foestry Fund

This appropriation supports the staffing and general operations of the Forestry Commission. Funding consists of special revenue for the Timber Severance tax and Fire Protection tax, federal revenue for United States Department of Agriculture (USDA) Forest Service Grants as well as other revenue collected for fire protection and prescribed burn fees, seedling sales, and timber sales.

With the exception of Regular Salaries, Personal Services Matching, and Capital Outlay, continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $18,610,446 in FY28 and $18,616,284 in FY29.

The Agency request includes the following changes in each year:

- Discontinuation of two (2) positions and associated Regular Salaries and Personal Services Matching through the elimination of vacant, unbudgeted positions process.

- Restoration of $1,663,000 in Capital Outlay to support replacement of trucks, transport trucks, bulldozers, and firefighting equipment.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 37N - Forestry-Operations-Special
Funding Sources: SDF - State Foestry Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	5,645,528	8,619,738	7,084,408	8,622,237	8,622,237	8,626,937	8,626,937
#Positions		**106**	**152**	**154**	**152**	**152**	**152**	**152**
Extra Help	5010001	146,922	250,000	255,855	255,855	255,855	255,855	255,855
#Extra Help		**24**	**43**	**43**	**43**	**43**	**43**	**43**
Personal Services Matching	5010003	2,864,878	3,321,593	2,989,693	3,322,717	3,322,717	3,323,855	3,323,855
Overtime	5010006	1,544	52,400	52,400	52,400	52,400	52,400	52,400
Uniform Allowance	5010016	0	0	0	0	0	0	0
Operating Expenses	5020002	2,667,295	1,794,309	2,710,744	2,710,744	2,710,744	2,710,744	2,710,744
Conference & Travel Expenses	5050009	14,390	35,000	100,000	100,000	100,000	100,000	100,000
Professional Fees	5060010	50,320	100,000	280,000	280,000	280,000	280,000	280,000
District Office Replacement	5090005	0	0	400,000	400,000	400,000	400,000	400,000
Data Processing	5090012	0	0	0	0	0	0	0
Grants and Aid	5100004	14,837	0	269,981	269,981	269,981	269,981	269,981
Capital Outlay	5120011	256,873	0	1,663,000	1,663,000	1,663,000	1,663,000	1,663,000
Forest Action Plan	5900046	0	0	70,000	70,000	70,000	70,000	70,000
Federal Initiative Prgram	5900047	40,106	0	138,512	138,512	138,512	138,512	138,512
Underserved Landowner Outrea	5900051	11,878	0	500,000	500,000	500,000	500,000	500,000
Outreach and Planning	5900052	0	0	225,000	225,000	225,000	225,000	225,000
Total		11,714,571	14,173,040	16,739,593	18,610,446	18,610,446	18,616,284	18,616,284
Funding Sources								
Fund Balance	4000005	2,856,374	2,351,292		0	0	0	0
Federal Revenue	4000020	2,547,117	3,000,000		3,000,000	3,000,000	3,000,000	3,000,000
Special Revenue	4000030	9,296,747	9,100,000		9,100,000	9,100,000	9,100,000	9,100,000
Other	4000370	307,203	505,000		505,000	505,000	505,000	505,000
Shared Services Transfer	4000760	(941,578)	(783,252)		(783,252)	(783,252)	(783,252)	(783,252)
Total Funding		14,065,863	14,173,040		11,821,748	11,821,748	11,821,748	11,821,748
Excess Appropriation/(Funding)		(2,351,292)	0		6,788,698	6,788,698	6,794,536	6,794,536
Grand Total		11,714,571	14,173,040		18,610,446	18,610,446	18,616,284	18,616,284

FY27 Budget amount in Regular Salaries and Personal Services Matching exceeds the authorized amount due to salary and matching rate adjustments during the 2025-2027 Biennium.

Analysis of Budget Request

Appropriation: 37P - Forestry-Rural Community Fire Protection-Federal

Funding Sources: FIT - Federal Funds

7The Forestry Commission's Rural Community Fire Protection Program employs federal funds with state and local matches to assist volunteer fire departments and local communities with fire-fighting equipment purchases and upgrades. Funding consists of federal funding from the United States Department of Agriculture Forest Service Agency (USDA-FSA).

With the exception of Regular Salaries, Personal Services Matching, and Capital Outlay, continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $2,713,682 in each year of the biennium.

The Agency request includes the following changes in each year:

- Increase of $270,000 in Capital Outlay to replace bulldozers supporting statewide wildfire response.

- Increase of $1,000,000 in Forest Health and Fire Programs line item to align budget with federal grants awarded for program operations.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 37P - Forestry-Rural Community Fire Protection-Federal
Funding Sources: FIT - Federal Funds

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	112,935	116,339	108,363	117,139	117,139	117,139	117,139
#Positions		**2**	**2**	**2**	**2**	**2**	**2**	**2**
Personal Services Matching	5010003	42,999	43,971	41,414	44,164	44,164	44,164	44,164
Operating Expenses	5020002	197,940	399,816	399,816	399,816	399,816	399,816	399,816
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0
Professional Fees	5060010	0	60,000	60,000	60,000	60,000	60,000	60,000
Data Processing	5090012	0	0	0	0	0	0	0
Grants and Aid	5100004	467,607	822,563	822,563	822,563	822,563	822,563	822,563
Capital Outlay	5120011	520,335	270,000	270,000	270,000	270,000	270,000	270,000
Forest Health and Fire Programs	5900046	0	0	0	1,000,000	1,000,000	1,000,000	1,000,000
Total		1,341,816	1,712,689	1,702,156	2,713,682	2,713,682	2,713,682	2,713,682
Funding Sources								
Fund Balance	4000005	1,632,568	1,619,582		948,506	948,506	0	0
Federal Revenue	4000020	1,329,325	1,043,363		1,043,363	1,043,363	1,043,363	1,043,363
Shared Services Transfer	4000760	(495)	(1,750)		(1,750)	(1,750)	(1,750)	(1,750)
Total Funding		2,961,398	2,661,195		1,990,119	1,990,119	1,041,613	1,041,613
Excess Appropriation/(Funding)		(1,619,582)	(948,506)		723,563	723,563	1,672,069	1,672,069
Grand Total		1,341,816	1,712,689		2,713,682	2,713,682	2,713,682	2,713,682

FY27 Budget amount in Regular Salaries and Personal Services Matching exceeds the authorized amount due to salary and matching rate adjustments during the 2025-2027 Biennium.

Analysis of Budget Request

Appropriation: 37Q - Forestry-Urban Forestry Services-Federal

Funding Sources: SDF - State Forestry Fund

The Federal Urban Forestry Services program provides matching grants to support forestry services in urban areas. Grant awards are made in five categories: Local Government Program Development (tree ordinance development, tree inventories, management plans, etc.), Site Specific Projects (tree planting on public land, tree protection and maintenance projects), Non Profit Administration (personnel costs to help nonprofit groups support local tree management programs), Information and Education (educational programs, workshops and training sessions) and Urban Forestry or Arboricultural Training (to provide cost share funding for the development of new or continuing education or degree track courses in urban forestry).

Funding consists of federal funding from the United States Department of Agriculture (USDA) Forest Service Grant for Urban and Community Forestry.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $2,074,500 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 37Q - Forestry-Urban Forestry Services-Federal
Funding Sources: SDF - State Forestry Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Operating Expenses	5020002	53,182	67,500	67,500	67,500	67,500	67,500	67,500
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0
Professional Fees	5060010	0	50,000	50,000	50,000	50,000	50,000	50,000
Data Processing	5090012	0	0	0	0	0	0	0
Grants and Aid	5100004	67,381	82,000	82,000	82,000	82,000	82,000	82,000
Capital Outlay	5120011	0	0	0	0	0	0	0
Urban and Community Forestry	5900046	502,060	1,358,455	1,875,000	1,875,000	1,875,000	1,875,000	1,875,000
Total		622,623	1,557,955	2,074,500	2,074,500	2,074,500	2,074,500	2,074,500
Funding Sources								
Federal Revenue	4000020	622,623	1,557,955		1,557,955	1,557,955	1,557,955	1,557,955
Total Funding		622,623	1,557,955		1,557,955	1,557,955	1,557,955	1,557,955
Excess Appropriation/(Funding)		0	0		516,545	516,545	516,545	516,545
Grand Total		622,623	1,557,955		2,074,500	2,074,500	2,074,500	2,074,500

Analysis of Budget Request

Appropriation: 37R - Forestry-Rural Fire Protection Service Loans

Funding Sources: MRF - Rural Fire Protection Revolving Fund

The Rural Fire Protection Service Loans Program provides loans to local fire departments for the purchase of firefighting equipment. Funding consists of repayments of rural fire protection loans.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $1,200,000 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 37R - Forestry-Rural Fire Protection Service Loans
Funding Sources: MRF - Rural Fire Protection Revolving Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Loans	5120029	267,942	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Total		267,942	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Funding Sources								
Fund Balance	4000005	411,200	569,730		119,730	119,730	0	0
Non-Revenue Receipts	4000040	426,472	750,000		750,000	750,000	750,000	750,000
Total Funding		837,672	1,319,730		869,730	869,730	750,000	750,000
Excess Appropriation/(Funding)		(569,730)	(119,730)		330,270	330,270	450,000	450,000
Grand Total		267,942	1,200,000		1,200,000	1,200,000	1,200,000	1,200,000

Analysis of Budget Request

Appropriation: 37S - Forestry-State Forestry Trust Program

Funding Sources: TZT - State Forestry Trust Fund

The State Forestry Trust Program is used for the acquisition and management of state forests, the purchase of fire-fighting equipment, other forest fire suppression activities, improvements at State Forestry Commission nurseries and the seedling storage and distribution system and any other purpose as may be authorized by law (Ark. Code Ann. § 19-26-221). Funding consists of income derived from the management of state forests and state nurseries to the extent that this income is not needed to fund the general operations of the Commission.

With the exception of Capital Outlay, continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $3,750,000 in each year of the biennium.

The Agency request includes the following change in each year:

- Restoration of $2,250,000 in Capital Outlay to replace forest ranger vehicles and transport units.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 37S - Forestry-State Forestry Trust Program

Funding Sources: TZT - State Forestry Trust Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Operating Expenses	5020002	87,677	42,751	200,000	200,000	200,000	200,000	200,000
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0
Professional Fees	5060010	100,000	60,000	100,000	100,000	100,000	100,000	100,000
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000
Fire Control/Communicate	5900046	209,317	60,000	900,000	900,000	900,000	900,000	900,000
Management & Operations	5900047	8,384	100,000	300,000	300,000	300,000	300,000	300,000
Total		405,378	262,751	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000
Funding Sources								
Fund Balance	4000005	472,015	162,751		0	0	0	0
Special Revenue	4000030	96,114	100,000		100,000	100,000	100,000	100,000
Total Funding		568,129	262,751		100,000	100,000	100,000	100,000
Excess Appropriation/(Funding)		(162,751)	0		3,650,000	3,650,000	3,650,000	3,650,000
Grand Total		405,378	262,751		3,750,000	3,750,000	3,750,000	3,750,000

Analysis of Budget Request

Appropriation: 37T - Forestry-Southern Pine Beetle Prevention

Funding Sources: FIT - Federal Funds

The Southern Pine Beetle (SPB) program provides for a cost share program to allow low density pine plantings, pre-commercial thinning and pre-commercial SPB suppression. The Arkansas Forestry Commission conducts aerial and ground surveys to identify high hazard stands. Funding consists of a federal grant from the United States Department of Agriculture Forest Service Agency (USDA-FSA).

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $2,230,000 in each year of the biennium**.**

The Agency request includes the following change in each year:

- Increase of $2,000,000 Grants and Aid to align budget with federal grants awarded.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 37T - Forestry-Southern Pine Beetle Prevention
Funding Sources: FIT - Federal Funds

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid	5100004	52,357	230,000	230,000	2,230,000	2,230,000	2,230,000	2,230,000
Total		52,357	230,000	230,000	2,230,000	2,230,000	2,230,000	2,230,000
Funding Sources								
Fund Balance	4000005	133,111	196,236		196,236	196,236	0	0
Federal Revenue	4000020	115,482	230,000		230,000	230,000	230,000	230,000
Total Funding		248,593	426,236		426,236	426,236	230,000	230,000
Excess Appropriation/(Funding)		(196,236)	(196,236)		1,803,764	1,803,764	2,000,000	2,000,000
Grand Total		52,357	230,000		2,230,000	2,230,000	2,230,000	2,230,000

Analysis of Budget Request

Appropriation: 37X - Forestry-Forest Legacy

Funding Sources: FIT - Federal Funds

The Forest Legacy Program is a conservation program administered by states to conserve environmentally significant privately owned forest lands that are threatened by conversion to non-forest uses. States that enter this program are able to acquire conservation easements of critical forest lands to meet the objectives outlined in the state's Assessment of Need document as submitted to and approved by the Secretary of the United States Department of Agriculture.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $170,399 in each year of the biennium**.**

The Agency request includes the following changes in each year:

- Discontinuation of $7,455,000 to align budget with operational needs.
  - White River Headwater Project line item of $1,455,000
  - Forest Legacy Program line item of $6,000,000

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 37X - Forestry-Forest Legacy
Funding Sources: FIT - Federal Funds

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Operating Expenses	5020002	796	6,599	6,599	6,599	6,599	6,599	6,599
Conference & Travel Expenses	5050009	0	1,800	1,800	1,800	1,800	1,800	1,800
Professional Fees	5060010	0	5,000	5,000	5,000	5,000	5,000	5,000
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Forest Legacy Administration	5900046	0	157,000	157,000	157,000	157,000	157,000	157,000
White River Headwaters Project	5900047	0	1,455,000	1,455,000	0	0	0	0
Forest Legacy Program	5900048	0	6,000,000	6,000,000	0	0	0	0
Total		796	7,625,399	7,625,399	170,399	170,399	170,399	170,399
Funding Sources								
Fund Balance	4000005	152,350	153,440		6,978,041	6,978,041	14,607,642	14,607,642
Federal Revenue	4000020	1,886	14,450,000		7,800,000	7,800,000	7,800,000	7,800,000
Total Funding		154,236	14,603,440		14,778,041	14,778,041	22,407,642	22,407,642
Excess Appropriation/(Funding)		(153,440)	(6,978,041)		(14,607,642)	(14,607,642)	(22,237,243)	(22,237,243)
Grand Total		796	7,625,399		170,399	170,399	170,399	170,399

Analysis of Budget Request

Appropriation: 37Y - Forestry-Silvicultural Non-Point Program

Funding Sources: FIT - Federal Funds

The Silvicultural Nonpoint Program provides for a partnership between the state foresters and state water quality agencies to ensure nonpoint source water pollution from forestry activities are kept to a minimum and reduced where possible. This program assists with Best Management Practices (BMPs), provides Implementation Assessments and conducts training for loggers, foresters, and forest landowners. Federal funding consists of an Agroforestry (AFT) Grant from the United States Department of Agriculture (USDA) and grants from Natural Resource Conservation Service.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $40,000 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 37Y - Forestry-Silvicultural Non-Point Program

Funding Sources: FIT - Federal Funds

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Operating Expenses	5020002	6,426	36,000	36,000	36,000	36,000	36,000	36,000
Conference & Travel Expenses	5050009	0	4,000	4,000	4,000	4,000	4,000	4,000
Professional Fees	5060010	0	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		6,426	40,000	40,000	40,000	40,000	40,000	40,000
Funding Sources								
Fund Balance	4000005	17,294	10,868		10,868	10,868	10,868	10,868
Federal Revenue	4000020	0	40,000		40,000	40,000	40,000	40,000
Total Funding		17,294	50,868		50,868	50,868	50,868	50,868
Excess Appropriation/(Funding)		(10,868)	(10,868)		(10,868)	(10,868)	(10,868)	(10,868)
Grand Total		6,426	40,000		40,000	40,000	40,000	40,000

Analysis of Budget Request

Appropriation: AS5 - AR Foresters for the Future Scholarship Program

Funding Sources: MFS - Arkansas Foresters for the Future Scholarship Fund

The Arkansas Foresters for the Future Scholarship program and associated fund were created via Act 399 of 2021. The funding is made up of special revenue as specified in Ark. Code Ann. § 19-27-323.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $40,000 in each year of the biennium**.**

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: AS5 - AR Foresters for the Future Scholarship Program
Funding Sources: MFS - Arkansas Foresters for the Future Scholarship Fund

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Scholarships 5100030	24,000	30,000	40,000	40,000	40,000	40,000	40,000
Total	24,000	30,000	40,000	40,000	40,000	40,000	40,000
Funding Sources							
Special Revenue 4000030	24,000	30,000		30,000	30,000	30,000	30,000
Total Funding	24,000	30,000		30,000	30,000	30,000	30,000
Excess Appropriation/(Funding)	0	0		10,000	10,000	10,000	10,000
Grand Total	24,000	30,000		40,000	40,000	40,000	40,000

Analysis of Budget Request

Appropriation: BE9 - Agri Scholarship Program

Funding Sources: MSP - Agri Scholarship Program Fund

The Department administers the Agri Scholarship Program, created by Act 706 of 2023. The Department may award scholarships to Arkansas residents who are enrolled in or entering an institution of higher education that offers degree programs related to agriculture or veterinary medicine. Scholarships awarded are contingent upon available funds.

Funding consist of public and private gifts and donations and any other funds authorized by law.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $970,000 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: BE9 - Agri Scholarship Program
Funding Sources: MSP - Agri Scholarship Program Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid	5100004	41,000	90,000	970,000	970,000	970,000	970,000	970,000
Total		41,000	90,000	970,000	970,000	970,000	970,000	970,000
Funding Sources								
Fund Balance	4000005	603,668	657,006		657,643	657,643	0	0
Special Revenue	4000030	94,338	90,637		90,637	90,637	90,637	90,637
Total Funding		698,006	747,643		748,280	748,280	90,637	90,637
Excess Appropriation/(Funding)		(657,006)	(657,643)		221,720	221,720	879,363	879,363
Grand Total		41,000	90,000		970,000	970,000	970,000	970,000

Analysis of Budget Request

Appropriation: BH1 - Operations-Registered Foresters

Funding Sources: NRF - Cash in Treasury

The Registered Foresters appropriation regulates foresters registered in Arkansas and protects private forest landowners by licensing and registering foresters who are qualified, experienced, and who maintain their continuing education.

This appropriation is funded solely from the receipt of application and renewal fees collected from Registered Foresters (Ark. Code Ann. 17-31-303). Act 910 of 2019 transferred the State Board of Registration for Foresters to the Department of Agriculture. Most recently, Act 691 of 2023 abolished the Board of Registration for Foresters and transferred duties and functions to the Arkansas Forestry Commission.

Expenditure of appropriation is contingent upon available funding.

With the exception of Personal Services Matching, continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation of $49,672 in each year of the biennium.

The Agency request includes the following change in each year:

- Reallocation of $20,000 from Extra Help to Regular Salaries and the associated Personal Services Matching increase of $3,064 to support efficient allocation of resources for program operations.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: BH1 - Operations-Registered Foresters
Funding Sources: NRF - Cash in Treasury

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	0	0	0	20,000	20,000	20,000	20,000
#Positions		**0**	**0**	**0**	**0**	**0**	**0**	**0**
Extra Help	5010001	0	37,000	37,000	17,000	17,000	17,000	17,000
#Extra Help		**0**	**2**	**2**	**2**	**2**	**2**	**2**
Personal Services Matching	5010003	0	3,279	3,064	6,343	6,343	6,343	6,343
Operating Expenses	5020002	1,100	6,329	6,329	6,329	6,329	6,329	6,329
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0
Professional Fees	5060010	0	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		1,100	46,608	46,393	49,672	49,672	49,672	49,672
Funding Sources								
Fund Balance	4000005	141,568	171,291		148,911	148,911	123,467	123,467
Cash Fund	4000045	31,077	25,000		25,000	25,000	25,000	25,000
Shared Services Transfer	4000760	(254)	(772)		(772)	(772)	(772)	(772)
Total Funding		172,391	195,519		173,139	173,139	147,695	147,695
Excess Appropriation/(Funding)		(171,291)	(148,911)		(123,467)	(123,467)	(98,023)	(98,023)
Grand Total		1,100	46,608		49,672	49,672	49,672	49,672

Expenditure of appropriation is contingent upon available funding.

Analysis of Budget Request

Appropriation: BH2 - Operations-Veterinary Medical

Funding Sources: SXV - Veterinary Examiners Fund

The Veterinary Medical Examining Board is responsible for determining the qualifications of applicants for a license to practice general veterinary medicine or any specialty area and certification of veterinary technicians. The Board was created by Arkansas Code Annotated § 17-101-201 and is funded by special revenues derived from fees charged its member constituents. Act 910 of 2019 transferred the Veterinary Medical Examining Board to the Department of Agriculture. Most recently, Act 691 of 2023 abolished the Veterinary Medical Examining Board and transferred duties and functions to the Arkansas Livestock and Poultry Commission.

With the exception of Personal Services Matching, continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $168,705 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: BH2 - Operations-Veterinary Medical
Funding Sources: SXV - Veterinary Examiners Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	55,751	59,749	61,131	61,131	61,131	61,131	61,131
#Positions		**1**	**1**	**1**	**1**	**1**	**1**	**1**
Extra Help	5010001	0	13,000	21,000	21,000	21,000	21,000	21,000
#Extra Help		**0**	**2**	**2**	**2**	**2**	**2**	**2**
Personal Services Matching	5010003	21,302	23,254	23,830	24,297	24,297	24,297	24,297
Operating Expenses	5020002	6,590	15,996	15,996	15,996	15,996	15,996	15,996
Conference & Travel Expenses	5050009	0	281	281	281	281	281	281
Professional Fees	5060010	0	16,000	16,000	16,000	16,000	16,000	16,000
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Rural Veterinary Student Scholar	5900046	0	30,000	30,000	30,000	30,000	30,000	30,000
Total		83,643	158,280	168,238	168,705	168,705	168,705	168,705
Funding Sources								
Fund Balance	4000005	790,255	806,868		787,842	787,842	758,391	758,391
Special Revenue	4000030	155,256	146,527		146,527	146,527	146,527	146,527
Shared Services Transfer	4000760	(55,000)	(7,273)		(7,273)	(7,273)	(7,273)	(7,273)
Total Funding		890,511	946,122		927,096	927,096	897,645	897,645
Excess Appropriation/(Funding)		(806,868)	(787,842)		(758,391)	(758,391)	(728,940)	(728,940)
Grand Total		83,643	158,280		168,705	168,705	168,705	168,705

Analysis of Budget Request

Appropriation: D25 - Plant Board-Refunds/Transfers

Funding Sources: 164 - Plant Board Cash

The State Plant Board's cash fund is used for transfer of special revenue fee collections to the State Treasury after necessary refunds have been made and the University of Arkansas' share of fertilizer and lime tonnage fees has been paid per Ark. Code Ann. § 2-19-209 and § 2-19-211.

Expenditure of appropriation is contingent upon available funding.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to appropriation in the amount of $50,500 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: D25 - Plant Board-Refunds/Transfers
Funding Sources: 164 - Plant Board Cash

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Operating Expenses	5020002	0	500	500	500	500	500	500
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0
Professional Fees	5060010	0	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Refunds/Reimbursements	5110014	0	50,000	50,000	50,000	50,000	50,000	50,000
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		0	50,500	50,500	50,500	50,500	50,500	50,500
Funding Sources								
Fund Balance	4000005	119,045	122,169		122,169	122,169	122,169	122,169
Cash Fund	4000045	3,124	50,500		50,500	50,500	50,500	50,500
Total Funding		122,169	172,669		172,669	172,669	172,669	172,669
Excess Appropriation/(Funding)		(122,169)	(122,169)		(122,169)	(122,169)	(122,169)	(122,169)
Grand Total		0	50,500		50,500	50,500	50,500	50,500

Expenditure of appropriation is contingent upon available funding.

Analysis of Budget Request

Appropriation: DN8 - Food and Nutrition-Child Nutrition Program-Federal

Funding Sources: FCN - Federal Funds

The Child Nutrition Program transferred from the Department of Education to the Department of Agriculture. The program provides administrative services, technical assistance, training, monitoring, and reimbursement to local school districts participating in specialized programs such as school lunch, school breakfast, special milk, and fresh fruit and vegetable.

This appropriation is primarily funded by federal awards from the United States Department of Agriculture.

With the exception of Regular Salaries, Personal Services Matching, and Capital Outlay, continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $509,848,397 in FY28 and $509,850,631 in FY29.

The Agency request includes the following change in each year of the biennium:

- Discontinuation of four (4) positions and associated Regular Salaries and Personal Services Matching through the elimination of vacant, unbudgeted positions process.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: DN8 - Food and Nutrition-Child Nutrition Program-Federal

Funding Sources: FCN - Federal Funds

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	0	3,573,261	2,470,239	3,574,442	3,574,442	3,576,242	3,576,242
#Positions		**0**	**62**	**66**	**62**	**62**	**62**	**62**
Extra Help	5010001	0	0	0	0	0	0	0
#Extra Help		**0**	**1**	**1**	**1**	**1**	**1**	**1**
Personal Services Matching	5010003	0	1,355,054	963,383	1,355,340	1,355,340	1,355,774	1,355,774
Operating Expenses	5020002	0	1,172,100	1,172,100	1,172,100	1,172,100	1,172,100	1,172,100
Conference & Travel Expenses	5050009	0	10,000	10,000	10,000	10,000	10,000	10,000
Professional Fees	5060010	0	100,000	100,000	100,000	100,000	100,000	100,000
Data Processing	5090012	0	0	0	0	0	0	0
School Food Service/Nutrition ED	5100004	0	425,099,000	425,099,000	425,099,000	425,099,000	425,099,000	425,099,000
Refunds/Reimbursements	5110014	0	450,000	450,000	450,000	450,000	450,000	450,000
Capital Outlay	5120011	0	50,000	50,000	0	0	0	0
Food and Nutrition Federal Expe	5900047	0	78,087,515	78,087,515	78,087,515	78,087,515	78,087,515	78,087,515
Total		0	509,896,930	508,402,237	509,848,397	509,848,397	509,850,631	509,850,631
Funding Sources								
Fund Balance	4000005	0	0		3,872,891	3,872,891	7,794,315	7,794,315
Federal Revenue	4000020	0	513,967,329		513,967,329	513,967,329	513,967,329	513,967,329
Shared Services Transfer	4000760	0	(197,508)		(197,508)	(197,508)	(197,508)	(197,508)
Total Funding		0	513,769,821		517,642,712	517,642,712	521,564,136	521,564,136
Excess Appropriation/(Funding)		0	(3,872,891)		(7,794,315)	(7,794,315)	(11,713,505)	(11,713,505)
Grand Total		0	509,896,930		509,848,397	509,848,397	509,850,631	509,850,631

Analysis of Budget Request

Appropriation: DN9 - Food and Nutrition-Child Nutrition Program-Conferences

Funding Sources: NAD - Food and Nutrition - Child Nutrition Prog - Cash

This appropriation transferred from the Department of Education to the Department of Agriculture with the Child Nutrition Program and is utilized to pay expenses of conferences sponsored by the Department. Funding is provided by registration fees charged to participants.

Expenditure of appropriation is contingent upon available funding.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $273,923 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: DN9 - Food and Nutrition-Child Nutrition Program-Conferences

Funding Sources: NAD - Food and Nutrition - Child Nutrition Prog - Cash

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Food and Nutrition Conference a 5900046	0	273,923	273,923	273,923	273,923	273,923	273,923
Total	0	273,923	273,923	273,923	273,923	273,923	273,923
Funding Sources							
Cash Fund 4000045	0	0		273,923	273,923	273,923	273,923
Inter-agency Fund Transfer 4000316	0	273,923		0	0	0	0
Total Funding	0	273,923		273,923	273,923	273,923	273,923
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	0	273,923		273,923	273,923	273,923	273,923

In accordance with Act 156 of 2026, Sections 31-32, the Inter-agency Fund Transfer reflects the transfer of the Child Nutrition program from the Department of Education appropriation 2DD – Conferences.

Expenditure of appropriation is contingent upon available funding.

Analysis of Budget Request

Appropriation: DO1 - Food and Nutrition-Hunger Coalition

Funding Sources: HAD - Department of Agriculture Fund Account

This appropriation was originally authorized by Act 1385 of 2009. Arkansas food banks have reported an increase in utilization. To address this need, the State Food Purchasing Program was created and funded with state general revenues generated from an increase in the tax on cigarettes and other tobacco products provided in Act 180 of 2009. These funds are granted to the Arkansas Hunger Relief Alliance for distribution to the local food distribution networks to purchase Arkansas products through the State Food Purchasing Program.

Funding for this appropriation is 100% general revenue.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation and general revenue in the amount of $995,113 for each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: DO1 - Food and Nutrition-Hunger Coalition
Funding Sources: HAD - Department of Agriculture Fund Account

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Hunger Coalition Grants and Aid 5100004	0	995,113	995,113	995,113	995,113	995,113	995,113
Total	0	995,113	995,113	995,113	995,113	995,113	995,113
Funding Sources							
General Revenue 4000010	0	995,113		995,113	995,113	995,113	995,113
Total Funding	0	995,113		995,113	995,113	995,113	995,113
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	0	995,113		995,113	995,113	995,113	995,113

Analysis of Budget Request

Appropriation: DO2 - Food and Nutrition-CNP-Commodity-Distribution and Salvage Container-Cash

Funding Sources: NAD - Cash in Treasury

This program receives USDA donated foods for distribution to school districts, food banks, soup kitchens, food pantries, etc. The donated foods are distributed through a contract with a local warehouse. In the event that the donated food is damaged or destroyed from improper storage, care or handling, it is classified as a "food loss" claim. Funding is derived from reimbursement for the "food loss" claims provided by the contractor and/or recipient agency as a cash revenue and can only be expensed with approval by USDA for training, equipment, and vehicle purchases to enhance the program.

Expenditure of appropriation is contingent upon available funding.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $139,676 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: DO2 - Food and Nutrition-CNP-Commodity-Distribution and Salvage Container-Cash

Funding Sources: NAD - Cash in Treasury

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Operating Expenses	5020002	0	119,725	130,186	130,186	130,186	130,186	130,186
Conference & Travel Expenses	5050009	0	9,490	9,490	9,490	9,490	9,490	9,490
Professional Fees	5060010	0	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		0	129,215	139,676	139,676	139,676	139,676	139,676
Funding Sources								
Cash Fund	4000045	0	0		139,676	139,676	139,676	139,676
Inter-agency Fund Transfer	4000316	0	129,215		0	0	0	0
Total Funding		0	129,215		139,676	139,676	139,676	139,676
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		0	129,215		139,676	139,676	139,676	139,676

In accordance with Act 156 of 2026, Sections 31-32, the Inter-agency Fund Transfer reflects the transfer of the Child Nutrition Program cash operations from the Department of Education.

Expenditure of appropriation is contingent upon available funding.

Analysis of Budget Request

Appropriation: DO3 - Food and Nutrition-Child Nutrition Program-State

Funding Sources: HAD - Department of Agriculture Fund Account

This appropriation provides state-funded resources for the Child Nutrition Program through general revenue that supports the administrative operations of the Department of Agriculture's Food and Nutrition Division.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $1,187,955 and general revenue funding in the amount of $1,172,000 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: DO3 - Food and Nutrition-Child Nutrition Program-State

Funding Sources: HAD - Department of Agriculture Fund Account

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	0	833,116	833,116	833,116	833,116	833,116	833,116
#Positions		**0**	**0**	**0**	**0**	**0**	**0**	**0**
Personal Services Matching	5010003	0	315,384	331,339	331,339	331,339	331,339	331,339
Operating Expenses	5020002	0	20,000	20,000	20,000	20,000	20,000	20,000
Conference & Travel Expenses	5050009	0	3,500	3,500	3,500	3,500	3,500	3,500
Professional Fees	5060010	0	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		0	1,172,000	1,187,955	1,187,955	1,187,955	1,187,955	1,187,955
Funding Sources								
General Revenue	4000010	0	0		1,172,000	1,172,000	1,172,000	1,172,000
Inter-agency Fund Transfer	4000316	0	1,172,000		0	0	0	0
Total Funding		0	1,172,000		1,172,000	1,172,000	1,172,000	1,172,000
Excess Appropriation/(Funding)		0	0		15,955	15,955	15,955	15,955
Grand Total		0	1,172,000		1,187,955	1,187,955	1,187,955	1,187,955

In accordance with Act 156 of 2026, Sections 31-32, the Inter-agency Fund Transfer reflects the transfer of the Child Nutrition program from the Department of Education appropriations BL4 - Operations and 620 - State Operations.

Analysis of Budget Request

Appropriation: DO4 - Food and Nutrition-Grants Aid Local School Districts & Special Programs

Funding Sources: HAD - Department of Agriculture Fund Account

The Arkansas Free Lunch Program, authorized under Ark. Code Ann. § 6-18-722, provides free nutritious meals to public school students from low-income families, removing copayments and promoting wellness and academic achievement. The Free Breakfast Program, funded by the Food Insecurity Fund, offers breakfast at no cost to every student as required by Ark. Code Ann. § 6-18-722(f). This appropriation supports the Surplus Commodities program by providing the State match for local school food programs, covering Legislative Audit costs for auditing school food funds, and supplementing transportation expenses for delivering goods to school districts. It also contributes to the Maintenance of Effort required for federal Child Nutrition funding levels.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $23,550,065 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: DO4 - Food and Nutrition-Grants Aid Local School Districts & Special Programs

Funding Sources: HAD - Department of Agriculture Fund Account

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Free Breakfast Program	5900046	0	14,700,000	14,700,000	14,700,000	14,700,000	14,700,000	14,700,000
School Food Services	5900047	0	7,650,000	7,650,000	7,650,000	7,650,000	7,650,000	7,650,000
School Food Legislative Audit	5900048	0	75,000	75,000	75,000	75,000	75,000	75,000
Surplus Commodities	5900051	0	1,125,065	1,125,065	1,125,065	1,125,065	1,125,065	1,125,065
Total		0	23,550,065	23,550,065	23,550,065	23,550,065	23,550,065	23,550,065
Funding Sources								
Inter-agency Fund Transfer	4000316	0	15,469,350		0	0	0	0
Food Insecurity Fund	4000780	0	8,080,715		23,550,065	23,550,065	23,550,065	23,550,065
Total Funding		0	23,550,065		23,550,065	23,550,065	23,550,065	23,550,065
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		0	23,550,065		23,550,065	23,550,065	23,550,065	23,550,065

In accordance with Act 156 of 2026, Sections 31-32, the Inter-agency Fund Transfer reflects the transfer of the Child Nutrition program from the Department of Education.

Analysis of Budget Request

Appropriation: E79 - Meat Inspection Program

Funding Sources: MSM - Meat Inspection Program Fund

The Meat Inspection program is locally controlled and preserves the ability of communities to produce, process, sell, purchase, and consume locally produced foods.

This appropriation is funded by monies obtained from federal grants or other revenues authorized by law.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $405,749 in each year of the biennium.

The Agency Request includes the following change in each year:

- Discontinuation of three (3) positions and associated appropriation through the elimination of vacant, unbudgeted positions process.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: E79 - Meat Inspection Program
Funding Sources: MSM - Meat Inspection Program Fund

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
State Meat Inspection Program 5900046	109,145	341,707	606,083	405,749	405,749	405,749	405,749
Total	109,145	341,707	606,083	405,749	405,749	405,749	405,749
Funding Sources							
Fund Balance 4000005	189,094	233,019		211,312	211,312	125,563	125,563
Federal Revenue 4000020	153,070	320,000		320,000	320,000	320,000	320,000
Total Funding	342,164	553,019		531,312	531,312	445,563	445,563
Excess Appropriation/(Funding)	(233,019)	(211,312)		(125,563)	(125,563)	(39,814)	(39,814)
Grand Total	109,145	341,707		405,749	405,749	405,749	405,749

Analysis of Budget Request

Appropriation: E86 - Feral Hog Eradication

Funding Sources: SFH - Feral Hog Eradication Fund

Act 732 of 2019 established the Feral Hog Eradication Expenses Appropriation for the Arkansas Natural Resources Commission. Act 991 of 2019 created the Feral Hog Eradication Fund (Ark. Code Ann. § 19-43-313). This appropriation and fund shall be used for expenses associated with the eradication efforts to eliminate feral hogs.

This appropriation is funded by fines collected under (Ark. Code Ann. § 2-38-504).

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $200,000 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: E86 - Feral Hog Eradication
Funding Sources: SFH - Feral Hog Eradication Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Feral Hog Eradication	5900046	0	21,457	200,000	200,000	200,000	200,000	200,000
Total		0	21,457	200,000	200,000	200,000	200,000	200,000
Funding Sources								
Fund Balance	4000005	1,257	1,457		0	0	0	0
Special Revenue	4000030	200	20,000		20,000	20,000	20,000	20,000
Total Funding		1,457	21,457		20,000	20,000	20,000	20,000
Excess Appropriation/(Funding)		(1,457)	0		180,000	180,000	180,000	180,000
Grand Total		0	21,457		200,000	200,000	200,000	200,000

Analysis of Budget Request

Appropriation: E87 - Agri Fair Funding Program

Funding Sources: MFA - Agri Fair Fund

The Agriculture Fair Funding Program was established in Act 700 of 2021 and then incorporated into the Department of Agriculture Operating Act 176 of 2022. This program receives general revenue to reimburse fair associated expenses as well as grants for County Fair Improvement and Community Improvement.

This appropriation is funded by general revenue for expenses defined in Ark. Code Ann. § 19-27-326.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $1,655,272 and general revenue in the amount of $1,519,272 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: E87 - Agri Fair Funding Program
Funding Sources: MFA - Agri Fair Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Arkansas State Fair	5900046	84,000	84,000	84,000	84,000	84,000	84,000	84,000
Arkansas Youth Expo	5900046	48,000	48,000	48,000	48,000	48,000	48,000	48,000
Arkansas-Oklahoma Fair	5900046	54,000	54,000	54,000	54,000	54,000	54,000	54,000
County Fairs	5900046	946,880	959,272	1,095,272	1,095,272	1,095,272	1,095,272	1,095,272
District Fairs	5900046	270,000	270,000	270,000	270,000	270,000	270,000	270,000
District Jr Livestock Shows	5900046	16,200	27,000	27,000	27,000	27,000	27,000	27,000
Four States Fair	5900046	54,000	54,000	54,000	54,000	54,000	54,000	54,000
Program Operation Expenses	5900046	23,000	23,000	23,000	23,000	23,000	23,000	23,000
Total		1,496,080	1,519,272	1,655,272	1,655,272	1,655,272	1,655,272	1,655,272
Funding Sources								
Fund Balance	4000005	54,475	36,875		36,875	36,875	0	0
General Revenue	4000010	1,478,480	1,519,272		1,519,272	1,519,272	1,519,272	1,519,272
Total Funding		1,532,955	1,556,147		1,556,147	1,556,147	1,519,272	1,519,272
Excess Appropriation/(Funding)		(36,875)	(36,875)		99,125	99,125	136,000	136,000
Grand Total		1,496,080	1,519,272		1,655,272	1,655,272	1,655,272	1,655,272

Analysis of Budget Request

Appropriation: E88 - Forestry-Rural Fire Protection Program

Funding Sources: HUA - Miscellaneous Agencies Fund

The Rural Fire Protection Program provides assistance to rural communities to develop rural water impoundments and to improve firefighting capabilities. The agency disburses the entire allotment to the Arkansas Association of Resource Conservation and Development Council (AARCDC) located in Roland, Arkansas, which is an organization designed to assist rural communities solve problems and develop new opportunities. The AARCDC determines which local fire departments and political subdivisions will be assisted.

This program is funded by general revenue.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $70,000 and general revenue in the amount of $46,500 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: E88 - Forestry-Rural Fire Protection Program
Funding Sources: HUA - Miscellaneous Agencies Fund

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Rural Fire Protection Program 5900046	14,541	46,500	70,000	70,000	70,000	70,000	70,000
Total	14,541	46,500	70,000	70,000	70,000	70,000	70,000
Funding Sources							
General Revenue 4000010	14,541	46,500		46,500	46,500	46,500	46,500
Total Funding	14,541	46,500		46,500	46,500	46,500	46,500
Excess Appropriation/(Funding)	0	0		23,500	23,500	23,500	23,500
Grand Total	14,541	46,500		70,000	70,000	70,000	70,000

Analysis of Budget Request

Appropriation: E89 - Meat Inspection Program-General Revenue

Funding Sources: HUA - Miscellaneous Agencies Fund

The Meat Inspection program is locally controlled and preserves the ability of communities to produce, process, sell, purchase, and consume locally produced foods.

This appropriation is funded by general revenue.

With the exception of Regular Salaries, continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $257,596 and general revenue in the amount of $232,500 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: E89 - Meat Inspection Program-General Revenue

Funding Sources: HUA - Miscellaneous Agencies Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	147,188	157,596	150,000	157,596	157,596	157,596	157,596
#Positions		**3**	**3**	**3**	**3**	**3**	**3**	**3**
Personal Services Matching	5010003	84,402	59,566	85,000	85,000	85,000	85,000	85,000
Operating Expenses	5020002	14,493	15,000	15,000	15,000	15,000	15,000	15,000
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0
Professional Fees	5060010	0	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		246,083	232,162	250,000	257,596	257,596	257,596	257,596
Funding Sources								
General Revenue	4000010	246,083	232,162		232,500	232,500	232,500	232,500
Total Funding		246,083	232,162		232,500	232,500	232,500	232,500
Excess Appropriation/(Funding)		0	0		25,096	25,096	25,096	25,096
Grand Total		246,083	232,162		257,596	257,596	257,596	257,596

Analysis of Budget Request

Appropriation: N47 - Agriculture Cash Operating Fund

Funding Sources: NAD - Agriculture Cash Operating Fund

The Arkansas Agriculture Cash Operations appropriation is used for program and marketing activities that promote Arkansas' agriculture industry and support Arkansans involved in agriculture.

This appropriation is funded through donations.

Expenditure of appropriation is contingent upon available funding.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $402,682 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: N47 - Agriculture Cash Operating Fund
Funding Sources: NAD - Agriculture Cash Operating Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Operating Expenses	5020002	13,334	1,856	40,000	40,000	40,000	40,000	40,000
Conference & Travel Expenses	5050009	7,745	0	200,000	200,000	200,000	200,000	200,000
Professional Fees	5060010	0	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Promotional Items	5090028	0	0	2,000	2,000	2,000	2,000	2,000
Capital Outlay	5120011	0	0	0	0	0	0	0
Buffalo River Watershed Grants	5900046	26,475	134,207	160,682	160,682	160,682	160,682	160,682
Total		47,554	136,063	402,682	402,682	402,682	402,682	402,682
Funding Sources								
Fund Balance	4000005	408,521	210,798		9,269	9,269	0	0
Federal Revenue	4000020	53,261	0		0	0	0	0
Cash Fund	4000045	17,271	22,000		22,000	22,000	22,000	22,000
Shared Services Transfer	4000760	(220,701)	(87,466)		(87,466)	(87,466)	(87,466)	(87,466)
Total Funding		258,352	145,332		(56,197)	(56,197)	(65,466)	(65,466)
Excess Appropriation/(Funding)		(210,798)	(9,269)		458,879	458,879	468,148	468,148
Grand Total		47,554	136,063		402,682	402,682	402,682	402,682

Expenditure of appropriation is contingent upon available funding.

Analysis of Budget Request

Appropriation: X48 - Industrial Hemp Research Program

Funding Sources: MIH - Arkansas Industrial Hemp Program Fund

The Department Hemp Research Program licenses growers and processor/handlers to conduct research operations in order to assess the agricultural and economic potential of industrial hemp production in Arkansas. No person shall grow, handle, broker, or process hemp in Arkansas without a license issued by the Department.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $99,500 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: X48 - Industrial Hemp Research Program

Funding Sources: MIH - Arkansas Industrial Hemp Program Fund

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Industrial Hemp Research Progra 5900046	70,326	40,637	99,500	99,500	99,500	99,500	99,500
Total	70,326	40,637	99,500	99,500	99,500	99,500	99,500
Funding Sources							
Fund Balance 4000005	95,201	30,637		0	0	0	0
Special Revenue 4000030	5,762	10,000		10,000	10,000	10,000	10,000
Total Funding	100,963	40,637		10,000	10,000	10,000	10,000
Excess Appropriation/(Funding)	(30,637)	0		89,500	89,500	89,500	89,500
Grand Total	70,326	40,637		99,500	99,500	99,500	99,500

Appropriation Summary

Appropriation: BC7 - IIJA-Nursery & Tree Orchard Improvement
Funding Sources: FII - Infrastructure Investment and Jobs Act

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Nursery & Tree Orchard Improve 5900046	255,011	0	0	0	0	0	0
Total	255,011	0	0	0	0	0	0
Funding Sources							
Federal Revenue 4000020	255,011	0		0	0	0	0
Total Funding	255,011	0		0	0	0	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	255,011	0		0	0	0	0

APPROPRIATION NOT REQUESTED FOR THE 2027-2029 BIENNIUM. This appropriation is funded by the Infrastructure Investment and Jobs Act of 2021. As per Section 40 of Act 168 of 2026, all state agencies, institutions, and constitutional offices receiving funding from the Infrastructure Investment and Jobs Act of 2021 shall request a transfer of appropriation and expend using the Infrastructure Investment and Jobs Act of 2021 Appropriation Sections as authorized in Act 168.

Appropriation Summary

Appropriation: BD5 - IIJA-Forestry Division_Fire Defense

Funding Sources: FII - Infrastructure Investment and Jobs Act

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Fire Defense 5900046	36,541	0	0	0	0	0	0
Total	36,541	0	0	0	0	0	0
Funding Sources							
Federal Revenue 4000020	36,541	0		0	0	0	0
Total Funding	36,541	0		0	0	0	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	36,541	0		0	0	0	0

APPROPRIATION NOT REQUESTED FOR THE 2027-2029 BIENNIUM. This appropriation is funded by the Infrastructure Investment and Jobs Act of 2021. As per Section 40 of Act 168 of 2026, all state agencies, institutions, and constitutional offices receiving funding from the Infrastructure Investment and Jobs Act of 2021 shall request a transfer of appropriation and expend using the Infrastructure Investment and Jobs Act of 2021 Appropriation Sections as authorized in Act 168.

Appropriation Summary

Appropriation: BD6 - IIJA-Forestry Division_Invasive Species
Funding Sources: FII - Infrastructure Investment and Jobs Act

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Invasive Species 5900046	1,982	0	0	0	0	0	0
Total	1,982	0	0	0	0	0	0
Funding Sources							
Federal Revenue 4000020	1,982	0		0	0	0	0
Total Funding	1,982	0		0	0	0	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	1,982	0		0	0	0	0

APPROPRIATION NOT REQUESTED FOR THE 2027-2029 BIENNIUM. This appropriation is funded by the Infrastructure Investment and Jobs Act of 2021. As per Section 40 of Act 168 of 2026, all state agencies, institutions, and constitutional offices receiving funding from the Infrastructure Investment and Jobs Act of 2021 shall request a transfer of appropriation and expend using the Infrastructure Investment and Jobs Act of 2021 Appropriation Sections as authorized in Act 168.

Appropriation Summary

Appropriation: BD8 - IIJA-Forestry Division_State Action Plan
Funding Sources: FII - Infrastructure Investment and Jobs Act

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
State Action Plan 5900046	95,046	0	0	0	0	0	0
Total	95,046	0	0	0	0	0	0
Funding Sources							
Federal Revenue 4000020	95,046	0		0	0	0	0
Total Funding	95,046	0		0	0	0	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	95,046	0		0	0	0	0

APPROPRIATION NOT REQUESTED FOR THE 2027-2029 BIENNIUM. This appropriation is funded by the Infrastructure Investment and Jobs Act of 2021. As per Section 40 of Act 168 of 2026, all state agencies, institutions, and constitutional offices receiving funding from the Infrastructure Investment and Jobs Act of 2021 shall request a transfer of appropriation and expend using the Infrastructure Investment and Jobs Act of 2021 Appropriation Sections as authorized in Act 168.

Appropriation Summary

Appropriation: BE2 - IIJA-Forestry Div._Volunteer Fire Dept.

Funding Sources: FII - Infrastructure Investment and Jobs Act

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Volunteer Fire Departments 5900046	81,416	0	0	0	0	0	0
Total	81,416	0	0	0	0	0	0
Funding Sources							
Federal Revenue 4000020	81,416	0		0	0	0	0
Total Funding	81,416	0		0	0	0	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	81,416	0		0	0	0	0

APPROPRIATION NOT REQUESTED FOR THE 2027-2029 BIENNIUM. This appropriation is funded by the Infrastructure Investment and Jobs Act of 2021. As per Section 40 of Act 168 of 2026, all state agencies, institutions, and constitutional offices receiving funding from the Infrastructure Investment and Jobs Act of 2021 shall request a transfer of appropriation and expend using the Infrastructure Investment and Jobs Act of 2021 Appropriation Sections as authorized in Act 168.

Appropriation Summary

Appropriation: BK3 - IIJA-Forestry Division-Forest Fire Asst
Funding Sources: FII - Infrastructure Investment and Jobs Act

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
State Forest Fire Assistance Res 5900046	332,095	0	0	0	0	0	0
Total	332,095	0	0	0	0	0	0
Funding Sources							
Federal Revenue 4000020	332,095	0		0	0	0	0
Total Funding	332,095	0		0	0	0	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	332,095	0		0	0	0	0

APPROPRIATION NOT REQUESTED FOR THE 2027-2029 BIENNIUM. This appropriation is funded by the Infrastructure Investment and Jobs Act of 2021. As per Section 40 of Act 168 of 2026, all state agencies, institutions, and constitutional offices receiving funding from the Infrastructure Investment and Jobs Act of 2021 shall request a transfer of appropriation and expend using the Infrastructure Investment and Jobs Act of 2021 Appropriation Sections as authorized in Act 168.

Appropriation Summary

Appropriation: BW9 - ARPA - AR School Garden Project
Funding Sources: FRP - American Rescue Plan

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
AR School Garden Project 5900046	116,074	0	0	0	0	0	0
Total	116,074	0	0	0	0	0	0
Funding Sources							
Federal Revenue 4000020	116,074	0		0	0	0	0
Total Funding	116,074	0		0	0	0	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	116,074	0		0	0	0	0

APPROPRIATION NOT REQUESTED FOR THE 2027-2029 BIENNIUM. This appropriation is funded by the American Rescue Plan Act of 2021. As per Section 41 of Act 168 of 2026, all state agencies, institutions, and constitutional offices receiving funding from the American Rescue Plan Act of 2021 shall request a transfer of appropriation and expend using the American Rescue Plan Act of 2021 Appropriation Sections as authorized in Act 168.

Appropriation Summary

Appropriation: BX1 - ARPA - RSFI

Funding Sources: FRP - American Rescue Plan

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Resilient Foods 5900046	1,787,461	0	0	0	0	0	0
Total	1,787,461	0	0	0	0	0	0
Funding Sources							
Federal Revenue 4000020	1,787,461	0		0	0	0	0
Total Funding	1,787,461	0		0	0	0	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	1,787,461	0		0	0	0	0

APPROPRIATION NOT REQUESTED FOR THE 2027-2029 BIENNIUM. This appropriation is funded by the American Rescue Plan Act of 2021. As per Section 41 of Act 168 of 2026, all state agencies, institutions, and constitutional offices receiving funding from the American Rescue Plan Act of 2021 shall request a transfer of appropriation and expend using the American Rescue Plan Act of 2021 Appropriation Sections as authorized in Act 168.

Appropriation Summary

Appropriation: BX8 - ARPA- NAHLN: CO Animal Health Diagnostic
Funding Sources: FRP - American Rescue Plan

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
NAHLN Animal Health Diagnostic 5900046	1,221,364	0	0	0	0	0	0
Total	1,221,364	0	0	0	0	0	0
Funding Sources							
Federal Revenue 4000020	1,221,364	0		0	0	0	0
Total Funding	1,221,364	0		0	0	0	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	1,221,364	0		0	0	0	0

APPROPRIATION NOT REQUESTED FOR THE 2027-2029 BIENNIUM. This appropriation is funded by the American Rescue Plan Act of 2021. As per Section 41 of Act 168 of 2026, all state agencies, institutions, and constitutional offices receiving funding from the American Rescue Plan Act of 2021 shall request a transfer of appropriation and expend using the American Rescue Plan Act of 2021 Appropriation Sections as authorized in Act 168.

DEPARTMENT OF AGRICULTURE - ARKANSAS NATURAL RESOURCES COMMISSION

Employment Summary

	Male	Female	Total	%
White Employees	24	20	44	83 %
Black Employees	3	4	7	13 %
Other Racial Minorities	1	1	2	4 %
Total Minorities			9	17 %
Total Employees			53	100 %

Publications

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
None	N/A	N	N	0	N/A	0	0.00

Department Appropriation Summary

Appropriation		Historical Data FY26 Actual Expenditures	Pos	FY27 Budgeted Expenditures	Pos	FY27 Authorized Appropriation	Pos	Agency Request and Executive Recommendation FY28 Agency	Pos	FY28 Executive	Pos	FY29 Agency	Pos	FY29 Executive	Pos
129	Beaver Eradication Program	130,768	0	0	0	150,000	0	150,000	0	150,000	0	150,000	0	150,000	0
1AA	Dam Inventory	7,733	0	521,111	0	639,568	0	639,568	0	639,568	0	639,568	0	639,568	0
1EE	Water, Waste Disposal, Pollution Abatement	28,476,180	0	86,254,045	0	90,187,895	1	90,120,127	0	90,120,127	0	90,120,127	0	90,120,127	0
262	Natural Resources - Operations	1,704,265	19	1,833,807	19	2,024,635	19	2,053,403	19	2,053,403	19	2,053,907	19	2,053,907	19
263	Grants and Attorney Services	12,832	0	14,720	0	91,711	0	91,711	0	91,711	0	91,711	0	91,711	0
2BU	Flood Insurance Program	1,376,163	3	4,677,395	4	5,262,450	4	5,302,138	4	5,302,138	4	5,302,138	4	5,302,138	4
2GE	Water/Sewer/Solid Waste-State	14,296	0	0	0	84,296	0	84,296	0	84,296	0	84,296	0	84,296	0
2RG	Water Quality Implementation	1,649,624	5	1,368,655	5	1,675,498	5	1,758,369	5	1,758,369	5	1,758,369	5	1,758,369	5
383	Conservation District Grants	1,713,481	0	1,622,672	0	1,772,672	0	1,772,672	0	1,772,672	0	1,772,672	0	1,772,672	0
420	Natural Resources - Cash	4,798,127	15	9,213,149	17	9,687,044	19	9,570,170	17	9,570,170	17	9,570,423	17	9,570,423	17
527	Construction Asst Revolving Loan Fund Pr	768,454	9	1,123,914	11	1,002,635	11	1,180,198	11	1,180,198	11	1,180,576	11	1,180,576	11
808	Water Research	39,651	0	0	0	42,800	0	42,800	0	42,800	0	42,800	0	42,800	0
924	Water/Sewer/Solid Waste	702,112	0	6,000,000	0	6,000,000	0	6,000,000	0	6,000,000	0	6,000,000	0	6,000,000	0
997	NonPoint Source Pollution Control Progran	4,897,090	6	8,018,238	7	9,607,665	9	9,727,202	7	9,727,202	7	9,727,202	7	9,727,202	7
BH3	Operations-Soil Classifiers Registration	0	0	1,296	0	1,296	0	1,296	0	1,296	0	1,296	0	1,296	0
BZ8	Alliance Landowner Conservation Practices	270,904	0	1,885,212	0	2,445,538	0	1,000,000	0	1,000,000	0	1,000,000	0	1,000,000	0
CP5	Water & Sewer Facilities Grant Program	0	0	25,000,000	0	50,000,000	0	75,000,000	0	75,000,000	0	75,000,000	0	75,000,000	0
E30	Feral Swine Eradication and Control	192,165	0	176,863	0	1,500,000	0	1,200,000	0	1,200,000	0	1,200,000	0	1,200,000	0
U31	Water Use Program	0	0	125,000	0	125,000	0	125,000	0	125,000	0	125,000	0	125,000	0
U38	Conservation Technical Assistance	703,003	0	1,066,883	0	1,292,330	0	1,892,330	0	1,892,330	0	1,892,330	0	1,892,330	0
Z30	Unpaved Roads	334,864	0	600,000	0	600,000	0	600,000	0	600,000	0	600,000	0	600,000	0
NOT REQUESTED FOR THE BIENNIUM															
BD9	IIJA-Natural Resources_CWSRF BIL	11,138,715	0	0	0	0	0	0	0	0	0	0	0	0	0
BE1	IIJA-Natural Resources_DWSRF BIL	33,845,062	0	0	0	0	0	0	0	0	0	0	0	0	0
BE3	IIJA-Natural Resources_Gulf Hypoxia	716,622	0	0	0	0	0	0	0	0	0	0	0	0	0
BX3	IIJA - DW Emerging Contaminants	8,119,669	0	0	0	0	0	0	0	0	0	0	0	0	0
BZ6	IIJA - DW Lead Service Line - SRF	3,911,319	0	0	0	0	0	0	0	0	0	0	0	0	0
BZ9	IIJA - 23 CWSRF (46)	2,716,700	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		108,239,799	55	149,502,960	61	184,193,033	66	208,311,280	61	208,311,280	61	208,312,415	61	208,312,415	61

Funding Sources			%		%			%		%		%		%
Fund Balance	4000005	102,654,438	49.5	99,082,760	48.4		55,217,450	34.2	55,217,450	34.2	15,313,249	15.9	15,313,249	15.9
General Revenue	4000010	6,428,634	3.1	6,245,139	3.1		6,249,770	3.9	6,249,770	3.9	6,249,770	6.5	6,249,770	6.5

Funding Sources			%		%			%		%		%		%
Federal Revenue	4000020	68,832,089	33.2	16,567,538	8.1		16,867,538	10.4	16,867,538	10.4	16,867,538	17.5	16,867,538	17.5
Cash Fund	4000045	2,875,723	1.4	2,449,670	1.2		2,449,670	1.5	2,449,670	1.5	2,449,670	2.5	2,449,670	2.5
Bond Proceeds	4000125	10,030,013	4.8	55,567,809	27.1		55,567,809	34.4	55,567,809	34.4	55,567,809	57.6	55,567,809	57.6
Inter-agency Fund Transfer	4000316	(9,744,314)	(4.7)	300,000	0.1		300,000	0.2	300,000	0.2	300,000	0.3	300,000	0.3
Loan Repayment	4000330	2,010,073	1.0	1,500,000	0.7		1,500,000	0.9	1,500,000	0.9	1,500,000	1.6	1,500,000	1.6
Other	4000370	815,486	0.4	0	0.0		0	0.0	0	0.0	0	0.0	0	0.0
Shared Services Transfer	4000760	(1,579,583)	(0.8)	(1,992,506)	(1.0)		(1,715,521)	(1.1)	(1,715,521)	(1.1)	(1,715,521)	(1.8)	(1,715,521)	(1.8)
Transfer from Securities Reserve	4000790	25,000,000	12.1	25,000,000	12.2		25,000,000	15.5	25,000,000	15.5	0	0.0	0	0.0
Total Funds		207,322,559	100.0	204,720,410	100.0		161,436,716	100.0	161,436,716	100.0	96,532,515	100.0	96,532,515	100.0
Excess Appropriation/(Funding)		(99,082,760)		(55,217,450)			46,874,564		46,874,564		111,779,900		111,779,900	
Grand Total		108,239,799		149,502,960			208,311,280		208,311,280		208,312,415		208,312,415	

FY27 Budget amount exceeds the authorized amount in appropriation 527 - Construction Asst Revolving Loan Fund Program due to salary and matching rate adjustments during the 2025-2027 Biennium.

Variance in Fund Balance is due to unfunded appropriation.

Analysis of Budget Request

Appropriation: 129 - Beaver Eradication Program

Funding Sources: HUA - Miscellaneous Agencies Fund

The "Beaver Eradication Program," now known as the "Conservation District Beaver Control Program", was created under Act 630 of 1993 and coordinated by the Department of Finance and Administration and county governments. The program is administered by the Arkansas Natural Resources Commission through Arkansas's conservation districts. This program reimburses conservation districts $10 per beaver for payments they make to certified beaver harvesters. To receive grant funding through this program, conservation districts must submit a district beaver control plan to the Commission, who will allocate the available funding to districts according to their projected harvest, past participation, and other factors to ensure fairness.

This program is funded by general revenue.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation and general revenue funding in the amount of $150,000 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 129 - Beaver Eradication Program
Funding Sources: HUA - Miscellaneous Agencies Fund

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid 5100004	130,768	0	150,000	150,000	150,000	150,000	150,000
Total	130,768	0	150,000	150,000	150,000	150,000	150,000
Funding Sources							
General Revenue 4000010	130,768	0		150,000	150,000	150,000	150,000
Total Funding	130,768	0		150,000	150,000	150,000	150,000
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	130,768	0		150,000	150,000	150,000	150,000

Analysis of Budget Request

Appropriation: 1AA - Dam Inventory

Funding Sources: FSC - Natural Resources Commission Federal

The Natural Resources Commission's Dam Inventory appropriation is used to conduct periodic inspections to determine the number and current condition of dams within the State's jurisdiction. The Commission maintains this information in a database and provides record updates to the Federal Emergency Management Agency.

This appropriation is federally funded.

With the exception of Capital Outlay, continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $639,568 in each year of the biennium.

The Agency request includes the following change in each year:

- Restoration of $10,000 in Capital Outlay for the Dam Inventory program to replace aging dam inspection equipment.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 1AA - Dam Inventory

Funding Sources: FSC - Natural Resources Commission Federal

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	0	0	90,158	90,158	90,158	90,158	90,158
#Positions		**0**	**0**	**0**	**0**	**0**	**0**	**0**
Extra Help	5010001	0	10,000	10,000	10,000	10,000	10,000	10,000
#Extra Help		**0**	**1**	**1**	**1**	**1**	**1**	**1**
Personal Services Matching	5010003	0	1,095	29,394	29,394	29,394	29,394	29,394
Operating Expenses	5020002	343	49,216	49,216	49,216	49,216	49,216	49,216
Conference & Travel Expenses	5050009	2,390	17,000	17,000	17,000	17,000	17,000	17,000
Professional Fees	5060010	5,000	130,000	130,000	130,000	130,000	130,000	130,000
Data Processing	5090012	0	0	0	0	0	0	0
Grants and Aid	5100004	0	76,997	76,997	76,997	76,997	76,997	76,997
Capital Outlay	5120011	0	10,000	10,000	10,000	10,000	10,000	10,000
High Hazard Dams Rehab	5900046	0	226,803	226,803	226,803	226,803	226,803	226,803
Total		7,733	521,111	639,568	639,568	639,568	639,568	639,568
Funding Sources								
Fund Balance	4000005	104,344	96,611		75,500	75,500	0	0
Federal Revenue	4000020	0	500,000		500,000	500,000	500,000	500,000
Total Funding		104,344	596,611		575,500	575,500	500,000	500,000
Excess Appropriation/(Funding)		(96,611)	(75,500)		64,068	64,068	139,568	139,568
Grand Total		7,733	521,111		639,568	639,568	639,568	639,568

Analysis of Budget Request

Appropriation: 1EE - Water, Waste Disposal, Pollution Abatement

Funding Sources: TPW - Water, Waste Disposal and Pollution Abatement Construction Fund

The Water, Waste Disposal, and Pollution Abatement Program provides low interest rate loans to communities for water resources and waste disposal projects. The program is funded from the sale of Water, Waste Disposal and Pollution Abatement General Obligation Bonds, loan repayments, and interest income.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $90,120,127 in each year of the biennium**.**

The Agency request includes the following change in each year:

- Discontinuation of one (1) position and associated Regular Salaries and Personal Services Matching through the elimination of vacant, unbudgeted positions process.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 1EE - Water, Waste Disposal, Pollution Abatement

Funding Sources: TPW - Water, Waste Disposal and Pollution Abatement Construction Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	0	0	137,764	90,367	90,367	90,367	90,367
#Positions		**0**	**0**	**1**	**0**	**0**	**0**	**0**
Personal Services Matching	5010003	7,920	0	45,731	25,360	25,360	25,360	25,360
Operating Expenses	5020002	129	4,400	4,400	4,400	4,400	4,400	4,400
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0
Professional Fees	5060010	0	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Project Disbursements	5900046	28,468,131	86,249,645	90,000,000	90,000,000	90,000,000	90,000,000	90,000,000
Total		28,476,180	86,254,045	90,187,895	90,120,127	90,120,127	90,120,127	90,120,127
Funding Sources								
Fund Balance	4000005	61,763,674	33,273,193		2,586,957	2,586,957	0	0
Bond Proceeds	4000125	10,030,013	55,567,809		55,567,809	55,567,809	55,567,809	55,567,809
Inter-agency Fund Transfer	4000316	(10,044,314)	0		0	0	0	0
Total Funding		61,749,373	88,841,002		58,154,766	58,154,766	55,567,809	55,567,809
Excess Appropriation/(Funding)		(33,273,193)	(2,586,957)		31,965,361	31,965,361	34,552,318	34,552,318
Grand Total		28,476,180	86,254,045		90,120,127	90,120,127	90,120,127	90,120,127

Inter-agency transfer is to the Treasurer of State for the State of Arkansas Water, Waste, Disposal and Pollution Abatement General Obligation Bond Program.

Analysis of Budget Request

Appropriation: 262 - Natural Resources - Operations

Funding Sources: HUA - Miscellaneous Agencies Fund

The State Operations appropriation provides administrative support for the Arkansas Natural Resources Commission and is funded by general revenue.

With the exception of Personal Services Matching, continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $2,053,403 in FY28 and $2,053,907 in FY29 and general revenue funding in the amount of $2,966,516 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 262 - Natural Resources - Operations
Funding Sources: HUA - Miscellaneous Agencies Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	991,394	1,182,733	1,237,928	1,237,996	1,237,996	1,238,396	1,238,396
#Positions		**19**	**19**	**19**	**19**	**19**	**19**	**19**
Personal Services Matching	5010003	381,902	462,523	448,479	477,179	477,179	477,283	477,283
Operating Expenses	5020002	189,144	188,551	193,182	193,182	193,182	193,182	193,182
Conference & Travel Expenses	5050009	6,944	0	10,165	10,165	10,165	10,165	10,165
Professional Fees	5060010	0	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Surveys & Investigations	5900046	3,900	0	3,900	3,900	3,900	3,900	3,900
Water Planning	5900047	130,981	0	130,981	130,981	130,981	130,981	130,981
Total		1,704,265	1,833,807	2,024,635	2,053,403	2,053,403	2,053,907	2,053,907
Funding Sources								
General Revenue	4000010	2,867,982	3,238,981		2,966,516	2,966,516	2,966,516	2,966,516
Shared Services Transfer	4000760	(1,163,717)	(1,405,174)		(1,128,189)	(1,128,189)	(1,128,189)	(1,128,189)
Total Funding		1,704,265	1,833,807		1,838,327	1,838,327	1,838,327	1,838,327
Excess Appropriation/(Funding)		0	0		215,076	215,076	215,580	215,580
Grand Total		1,704,265	1,833,807		2,053,403	2,053,403	2,053,907	2,053,907

Analysis of Budget Request

Appropriation: 263 - Grants and Attorney Services

Funding Sources: HUA - Miscellaneous Agencies Fund

The Natural Resources Commission's Grants and Attorney Services appropriation provides for Arkansas's share of operating grants for three river and watershed compacts (the River Basin Compact, the Arkansas River Compact, and the Red River Compact), provides for travel and stipend expenses for commission members, supports conservation projects, and provides for special legal assistance concerning water rights.

This program is funded by general revenue.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $91,711 and general revenue in the amount of $14,720 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 263 - Grants and Attorney Services
Funding Sources: HUA - Miscellaneous Agencies Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid	5100004	0	0	42,820	42,820	42,820	42,820	42,820
Legal Counsel	5900040	0	1,000	5,871	5,871	5,871	5,871	5,871
Committee/Commission Exp	5900041	8,612	6,000	10,000	10,000	10,000	10,000	10,000
Conservation Projects	5900046	0	0	3,500	3,500	3,500	3,500	3,500
Arkansas River Compact	5900047	3,500	6,720	17,800	17,800	17,800	17,800	17,800
Red River Compact	5900048	720	1,000	11,720	11,720	11,720	11,720	11,720
Total		12,832	14,720	91,711	91,711	91,711	91,711	91,711
Funding Sources								
General Revenue	4000010	12,832	14,720		14,720	14,720	14,720	14,720
Total Funding		12,832	14,720		14,720	14,720	14,720	14,720
Excess Appropriation/(Funding)		0	0		76,991	76,991	76,991	76,991
Grand Total		12,832	14,720		91,711	91,711	91,711	91,711

Analysis of Budget Request

Appropriation: 2BU - Flood Insurance Program

Funding Sources: FSC - Natural Resources Commission Federal

The Natural Resources Commission's Flood Insurance Program is funded entirely by federal revenues granted to the Commission by the Federal Emergency Management Agency (FEMA) within the U.S. Department of Homeland Security. The Commission uses this appropriation to provide a community flood insurance assistance program and to provide grant funding to Arkansas Geographic Information Systems Office (GIS) to support the FEMA Flood Map Modernization Program.

With the exception of Regular Salaries, Personal Services Matching, and Capital Outlay, continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $5,302,138 in each year of the biennium.

The Agency request includes the following change in each year:

- Restoration of $25,000 in Capital Outlay for the Federal Flood Insurance Program to support essential equipment replacement.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 2BU - Flood Insurance Program

Funding Sources: FSC - Natural Resources Commission Federal

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	131,017	187,890	160,867	187,890	187,890	187,890	187,890
#Positions		**3**	**4**	**4**	**4**	**4**	**4**	**4**
Extra Help	5010001	0	0	10,000	10,000	10,000	10,000	10,000
#Extra Help		**0**	**0**	**0**	**0**	**0**	**0**	**0**
Personal Services Matching	5010003	57,844	77,078	65,508	78,173	78,173	78,173	78,173
Operating Expenses	5020002	12,604	218,504	268,504	268,504	268,504	268,504	268,504
Conference & Travel Expenses	5050009	8,976	32,571	32,571	32,571	32,571	32,571	32,571
Professional Fees	5060010	204,634	1,592,798	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000
Data Processing	5090012	0	0	0	0	0	0	0
Grants and Aid	5100004	961,088	2,543,554	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Capital Outlay	5120011	0	25,000	25,000	25,000	25,000	25,000	25,000
Total		1,376,163	4,677,395	5,262,450	5,302,138	5,302,138	5,302,138	5,302,138
Funding Sources								
Fund Balance	4000005	1,536,602	1,189,930		0	0	0	0
Federal Revenue	4000020	1,032,491	3,500,000		3,500,000	3,500,000	3,500,000	3,500,000
Shared Services Transfer	4000760	(3,000)	(12,535)		(12,535)	(12,535)	(12,535)	(12,535)
Total Funding		2,566,093	4,677,395		3,487,465	3,487,465	3,487,465	3,487,465
Excess Appropriation/(Funding)		(1,189,930)	0		1,814,673	1,814,673	1,814,673	1,814,673
Grand Total		1,376,163	4,677,395		5,302,138	5,302,138	5,302,138	5,302,138

FY27 Budget amount in Regular Salaries and Personal Services Matching exceeds the authorized amount due to salary and matching rate adjustments during the 2025-2027 Biennium.

Analysis of Budget Request

Appropriation: 2GE - Water/Sewer/Solid Waste-State

Funding Sources: HUA - Miscellaneous Agencies Fund

The Natural Resources Commission's Water, Sewer, and Solid Waste - State appropriation provides funding for water, sewer, and solid waste projects that improve or provide basic infrastructure for Arkansas's rural communities. Special language provides for any obligated funds in this account that are not expended by the close of each fiscal year to be transferred to the Commission's Water, Sewer, and Solid Waste Revolving Fund account for later expenditures toward obligated projects.

This program is funded by general revenue.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation and general revenue in the amount of $84,296 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 2GE - Water/Sewer/Solid Waste-State
Funding Sources: HUA - Miscellaneous Agencies Fund

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid 5100004	14,296	0	84,296	84,296	84,296	84,296	84,296
Total	14,296	0	84,296	84,296	84,296	84,296	84,296
Funding Sources							
General Revenue 4000010	14,296	0		84,296	84,296	84,296	84,296
Total Funding	14,296	0		84,296	84,296	84,296	84,296
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	14,296	0		84,296	84,296	84,296	84,296

Analysis of Budget Request

Appropriation: 2RG - Water Quality Implementation

Funding Sources: HUA - Miscellaneous Agencies Fund

The Natural Resources Commission's Water Quality Plan Implementation Program provides matching for federal funds in the U.S. Environmental Protection Agency (EPA) Section 319 Nonpoint Source Pollution Abatement Program, as well as matching for the EPA Clean Lakes Program and Corps of Engineers projects.

This program is funded by general revenue.

With the exception of Regular Salaries and Personal Services Matching, continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $1,758,369 and general revenue in the amount of $1,368,766 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 2RG - Water Quality Implementation
Funding Sources: HUA - Miscellaneous Agencies Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	316,137	368,805	317,076	369,531	369,531	369,531	369,531
#Positions		**5**	**5**	**5**	**5**	**5**	**5**	**5**
Personal Services Matching	5010003	103,850	134,501	104,333	134,749	134,749	134,749	134,749
Operating Expenses	5020002	2,450	3,089	3,089	3,089	3,089	3,089	3,089
Conference & Travel Expenses	5050009	0	1,000	1,000	1,000	1,000	1,000	1,000
Professional Fees	5060010	0	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Grants and Aid	5100004	477,187	400,000	500,000	500,000	500,000	500,000	500,000
Capital Outlay	5120011	0	0	0	0	0	0	0
Water Quality Technician	5900046	750,000	461,260	750,000	750,000	750,000	750,000	750,000
Total		1,649,624	1,368,655	1,675,498	1,758,369	1,758,369	1,758,369	1,758,369
Funding Sources								
General Revenue	4000010	1,649,624	1,368,766		1,368,766	1,368,766	1,368,766	1,368,766
Shared Services Transfer	4000760	0	(111)		(111)	(111)	(111)	(111)
Total Funding		1,649,624	1,368,655		1,368,655	1,368,655	1,368,655	1,368,655
Excess Appropriation/(Funding)		0	0		389,714	389,714	389,714	389,714
Grand Total		1,649,624	1,368,655		1,758,369	1,758,369	1,758,369	1,758,369

CARRY FORWARD OF ANY REMAINING FUND BALANCES FROM FISCAL YEAR 2026 TO FISCAL YEAR 2027

Agency: Department of Agriculture - Arkansas Natural Resources Commission

Program: Water Quality Implementation

Act #: 898 Section(s) #: 68 & 69

Estimated Carry Forward Amount $ 67,762.00 Funding Source: HUA

Accounting Information:

Business Area: 0455 Funds Center: 2RG Fund: HUA Functional Area: COMM

Current law requires a written statement be submitted to the DFA Office of Budget stating the reason(s) to carry forward funding for a program or a specific line item within a program remaining on June 30th of a fiscal year.

Justification for carry forward of fund balance:

Special Language authorizes the carry forward of funds to support the amount of obligated grants certified by the agency for Matching Grants and Water Quality Technicians in the Water Quality Plan Implementation appropriation.

Actual Funding Carry Forward Amount $ 67,762.00

Current status of carry forward funding:

Wes Ward
Secretary

08-26-2026
Date

Analysis of Budget Request

Appropriation: 383 - Conservation District Grants

Funding Sources: HUA - Miscellaneous Agencies Fund

The Natural Resources Commission's Conservation District Program provides grants to conservation districts throughout the State for the purpose of enhancing the capability of conservation districts to carry out conservation within their respective district. Projects eligible for grant funds must carry out resource enhancement, restoration or protection, and must be new or in addition to those projects in which a district is currently involved. Projects intended to replace existing programs are not eligible for grant funding. The maximum total grant per district is $25,000 per year, and grant funds must be matched by local cash funds on a ratio of $1 local to $2 grant.

This program is funded by general revenue.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $1,772,672 and general revenue funding in the amount of $1,622,672 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 383 - Conservation District Grants
Funding Sources: HUA - Miscellaneous Agencies Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid	5100004	190,809	100,000	250,000	250,000	250,000	250,000	250,000
Conservation District Grants & A	5900046	1,522,672	1,522,672	1,522,672	1,522,672	1,522,672	1,522,672	1,522,672
Total		1,713,481	1,622,672	1,772,672	1,772,672	1,772,672	1,772,672	1,772,672
Funding Sources								
General Revenue	4000010	1,713,481	1,622,672		1,622,672	1,622,672	1,622,672	1,622,672
Total Funding		1,713,481	1,622,672		1,622,672	1,622,672	1,622,672	1,622,672
Excess Appropriation/(Funding)		0	0		150,000	150,000	150,000	150,000
Grand Total		1,713,481	1,622,672		1,772,672	1,772,672	1,772,672	1,772,672

Analysis of Budget Request

Appropriation: 420 - Natural Resources - Cash

Funding Sources: NSW - Cash in Treasury

The Natural Resources Commission - Cash appropriation provides for the Safe Drinking Water Program and the Water Grants Program. These programs provide administration for safe drinking water projects that are funded through activities of the Arkansas Development Finance Authority. As authorized in Ark. Code Ann. §15-22-1102, funds are transferred from the Arkansas Development Finance Authority to the Natural Resources Commission Cash Account for maintenance and support of this program. Additional funding primarily consists of fees, principal and interest payments on previous loans and interest income earned on investments.

Expenditure is contingent upon available funding.

With the exception of Regular Salaries, Personal Services Matching, and Capital Outlay, continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $9,570,170 in FY28 and $9,570,423 in FY29.

The Agency request includes the following changes in each year:

- Discontinuation of two (2) positions and associated Regular Salaries and Personal Services Matching through the elimination of vacant, unbudgeted positions process.

- Reallocation of $50,000 from Operating Expenses to Extra Help appropriation to provide additional support for new and existing programs.

- Restoration of $225,000 in Capital Outlay for Natural Resources to replace vehicles and equipment.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 420 - Natural Resources - Cash

Funding Sources: NSW - Cash in Treasury

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	900,484	1,033,765	1,403,959	1,313,474	1,313,474	1,313,674	1,313,674
#Positions		**15**	**17**	**19**	**17**	**17**	**17**	**17**
Extra Help	5010001	41,114	30,800	30,800	80,800	80,800	80,800	80,800
#Extra Help		**4**	**6**	**6**	**6**	**6**	**6**	**6**
Personal Services Matching	5010003	378,001	407,267	510,968	484,579	484,579	484,632	484,632
Operating Expenses	5020002	70,658	377,298	377,298	327,298	327,298	327,298	327,298
Conference & Travel Expenses	5050009	6,134	27,000	27,000	27,000	27,000	27,000	27,000
Professional Fees	5060010	1,474,028	910,002	910,002	910,002	910,002	910,002	910,002
Data Processing	5090012	0	0	0	0	0	0	0
Grants and Aid	5100004	1,927,708	6,202,017	6,202,017	6,202,017	6,202,017	6,202,017	6,202,017
Capital Outlay	5120011	0	225,000	225,000	225,000	225,000	225,000	225,000
Total		4,798,127	9,213,149	9,687,044	9,570,170	9,570,170	9,570,423	9,570,423
Funding Sources								
Fund Balance	4000005	17,463,547	16,364,714		9,708,172	9,708,172	2,694,609	2,694,609
Federal Revenue	4000020	348,670	600,000		600,000	600,000	600,000	600,000
Cash Fund	4000045	2,874,441	2,449,170		2,449,170	2,449,170	2,449,170	2,449,170
Other	4000370	815,486	0		0	0	0	0
Shared Services Transfer	4000760	(339,303)	(492,563)		(492,563)	(492,563)	(492,563)	(492,563)
Total Funding		21,162,841	18,921,321		12,264,779	12,264,779	5,251,216	5,251,216
Excess Appropriation/(Funding)		(16,364,714)	(9,708,172)		(2,694,609)	(2,694,609)	4,319,207	4,319,207
Grand Total		4,798,127	9,213,149		9,570,170	9,570,170	9,570,423	9,570,423

Expenditure of appropriation is contingent upon available funding.

Analysis of Budget Request

Appropriation: 527 - Construction Asst Revolving Loan Fund Program

Funding Sources: FSC - Natural Resources Commission Federal

The Construction Assistance Revolving Loan Fund Program monitors and approves the progress of projects employing low interest loans from the Natural Resources Commission that are used to provide clean water by reducing or eliminating elements of water borne pollution.

Funding for this appropriation is federal.

With the exception of Regular Salaries and Personal Services Matching, continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $1,180,198 in FY28 and $1,180,576 in FY29.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 527 - Construction Asst Revolving Loan Fund Program

Funding Sources: FSC - Natural Resources Commission Federal

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	530,685	758,942	631,141	759,234	759,234	759,534	759,534
#Positions		**9**	**11**	**11**	**11**	**11**	**11**	**11**
Personal Services Matching	5010003	200,506	283,178	233,934	283,404	283,404	283,482	283,482
Operating Expenses	5020002	15,591	56,430	111,841	111,841	111,841	111,841	111,841
Conference & Travel Expenses	5050009	8,172	11,864	12,219	12,219	12,219	12,219	12,219
Professional Fees	5060010	13,500	13,500	13,500	13,500	13,500	13,500	13,500
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		768,454	1,123,914	1,002,635	1,180,198	1,180,198	1,180,576	1,180,576
Funding Sources								
Fund Balance	4000005	226,713	187,864		168,387	168,387	92,626	92,626
Federal Revenue	4000020	800,168	1,175,000		1,175,000	1,175,000	1,175,000	1,175,000
Shared Services Transfer	4000760	(70,563)	(70,563)		(70,563)	(70,563)	(70,563)	(70,563)
Total Funding		956,318	1,292,301		1,272,824	1,272,824	1,197,063	1,197,063
Excess Appropriation/(Funding)		(187,864)	(168,387)		(92,626)	(92,626)	(16,487)	(16,487)
Grand Total		768,454	1,123,914		1,180,198	1,180,198	1,180,576	1,180,576

FY27 Budget amount in Regular Salaries and Personal Services Matching exceeds the authorized amount due to salary and matching rate adjustments during the 2025-2027 Biennium.

Analysis of Budget Request

Appropriation: 808 - Water Research

Funding Sources: HUA - Miscellaneous Agencies Fund

The Natural Resources Commission's appropriation for Water Research is used to provide grant funding to the U.S. Geological Survey to enable research using data collected and compiled in the Commission's water management and water quality programs.

This program is funded by general revenue.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation and general revenue in the amount of $42,800 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 808 - Water Research

Funding Sources: HUA - Miscellaneous Agencies Fund

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid 5100004	39,651	0	42,800	42,800	42,800	42,800	42,800
Total	39,651	0	42,800	42,800	42,800	42,800	42,800
Funding Sources							
General Revenue 4000010	39,651	0		42,800	42,800	42,800	42,800
Total Funding	39,651	0		42,800	42,800	42,800	42,800
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	39,651	0		42,800	42,800	42,800	42,800

Analysis of Budget Request

Appropriation: 924 - Water/Sewer/Solid Waste

Funding Sources: MAC - Water, Sewer, and Solid Waste Revolving Fund

The Water, Sewer, and Solid Waste-Revolving appropriation is used to provide grants, low interest loans, and deferred loans to eligible entities for water, sewer, or solid waste management (§14-230-105). Eligible entities include cities, towns, counties, regional water districts, special improvement districts, public facilities boards, rural development authorities, rural waterworks facilities boards, other public entities, and nonprofit corporations which provide water, sewer, or solid waste services to one or more cities, towns, or counties. Financial assistance may be provided up to the total project cost. Funding for this appropriation consists of loan principal and interest repayments that are deposited into the Water, Sewer and Solid Waste Revolving Fund (§19-22-108).

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $6,000,000 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 924 - Water/Sewer/Solid Waste

Funding Sources: MAC - Water, Sewer, and Solid Waste Revolving Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid	5100004	702,112	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
Total		702,112	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
Funding Sources								
Fund Balance	4000005	20,149,555	21,457,516		16,957,516	16,957,516	12,457,516	12,457,516
Loan Repayment	4000330	2,010,073	1,500,000		1,500,000	1,500,000	1,500,000	1,500,000
Total Funding		22,159,628	22,957,516		18,457,516	18,457,516	13,957,516	13,957,516
Excess Appropriation/(Funding)		(21,457,516)	(16,957,516)		(12,457,516)	(12,457,516)	(7,957,516)	(7,957,516)
Grand Total		702,112	6,000,000		6,000,000	6,000,000	6,000,000	6,000,000

Analysis of Budget Request

Appropriation: 997 - NonPoint Source Pollution Control Program

Funding Sources: FSC - Natural Resources Commission Federal

This program reflects the federal aspect of the Natural Resources Commission's role in conducting the U.S. Environmental Protection Agency (EPA) Section 319 grant program to fund nonpoint source pollution management strategies. This appropriation is funded by federal funding from the EPA (the state match portion of this program is expensed in the Water Quality Plan Implementation Appropriation). The Arkansas Natural Resources Commission administers this program with an emphasis on funding best management practices in priority watersheds.

With the exception of Regular Salaries, Personal Services Matching, and Capital Outlay, continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $9,727,202 in each year of the biennium.

The Agency Request includes the following changes in each year:

- Discontinuation of two (2) positions and associated Regular Salaries and Personal Services Matching through the elimination of vacant, unbudgeted positions process.

- Restoration of $50,000 in Capital Outlay to replace equipment for water quality projects.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: 997 - NonPoint Source Pollution Control Program

Funding Sources: FSC - Natural Resources Commission Federal

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	311,116	373,794	294,446	374,495	374,495	374,495	374,495
#Positions		**6**	**7**	**9**	**7**	**7**	**7**	**7**
Extra Help	5010001	0	10,000	25,000	25,000	25,000	25,000	25,000
#Extra Help		**0**	**1**	**1**	**1**	**1**	**1**	**1**
Personal Services Matching	5010003	137,524	150,772	113,166	152,654	152,654	152,654	152,654
Operating Expenses	5020002	12,805	282,774	282,774	282,774	282,774	282,774	282,774
Conference & Travel Expenses	5050009	2,071	50,000	50,000	50,000	50,000	50,000	50,000
Professional Fees	5060010	63,612	706,630	706,630	706,630	706,630	706,630	706,630
Data Processing	5090012	0	0	0	0	0	0	0
Grants and Aid	5100004	3,239,640	3,950,895	5,642,276	5,642,276	5,642,276	5,642,276	5,642,276
Capital Outlay	5120011	0	50,000	50,000	50,000	50,000	50,000	50,000
Hypoxia Nutrient Reduction	5900046	0	200,000	200,000	200,000	200,000	200,000	200,000
Small/ Disadvantaged Communiti	5900048	0	637,000	637,000	637,000	637,000	637,000	637,000
Sewer Overflow and Stormwater	5900049	1,130,322	1,606,373	1,606,373	1,606,373	1,606,373	1,606,373	1,606,373
Total		4,897,090	8,018,238	9,607,665	9,727,202	9,727,202	9,727,202	9,727,202
Funding Sources								
Fund Balance	4000005	847,093	784,374		97,114	97,114	0	0
Federal Revenue	4000020	4,837,371	7,342,538		7,342,538	7,342,538	7,342,538	7,342,538
Shared Services Transfer	4000760	(3,000)	(11,560)		(11,560)	(11,560)	(11,560)	(11,560)
Total Funding		5,681,464	8,115,352		7,428,092	7,428,092	7,330,978	7,330,978
Excess Appropriation/(Funding)		(784,374)	(97,114)		2,299,110	2,299,110	2,396,224	2,396,224
Grand Total		4,897,090	8,018,238		9,727,202	9,727,202	9,727,202	9,727,202

FY27 Budget amount in Personal Services Matching exceeds the authorized amount due to matching rate adjustments during the 2025-2027 Biennium.
Variance in number of positions in Authorized and Agency Request is due to single salary section in appropriation act.

Analysis of Budget Request

Appropriation: BH3 - Operations-Soil Classifiers Registration

Funding Sources: NPS - Soil Classifiers Cash Operations

The Arkansas State Board of Registration for Professional Soil Classifiers was created by Act 460 of 1975. The primary duty of the Board is to regulate the profession of soil classifying through registration and examination of Professional Soil Classifiers and Soil Classifiers-in-Training.

The Board is a cash agency funded from application, registration, and renewal fees charged pursuant to (Ark. Code Ann. §17-47-307). Act 910 of 2019 transferred the State Board of Registration for Professional Soil Classifiers to the Department of Agriculture. Most recently, Act 691 of 2023 abolished the Board of Registration for Professional Soil Classifiers and transferred duties and functions to the Arkansas Natural Resources Commission.

Expenditure of appropriation is contingent upon available funding.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $1,296 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: BH3 - Operations-Soil Classifiers Registration

Funding Sources: NPS - Soil Classifiers Cash Operations

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Operating Expenses	5020002	0	1,296	1,296	1,296	1,296	1,296	1,296
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0
Professional Fees	5060010	0	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		0	1,296	1,296	1,296	1,296	1,296	1,296
Funding Sources								
Fund Balance	4000005	19,661	20,943		20,147	20,147	19,351	19,351
Cash Fund	4000045	1,282	500		500	500	500	500
Total Funding		20,943	21,443		20,647	20,647	19,851	19,851
Excess Appropriation/(Funding)		(20,943)	(20,147)		(19,351)	(19,351)	(18,555)	(18,555)
Grand Total		0	1,296		1,296	1,296	1,296	1,296

Expenditure of appropriation is contingent upon available funding.

Analysis of Budget Request

Appropriation: BZ8 - Alliance Landowner Conservation Practices

Funding Sources: FSC - Natural Resources Commission Federal

This appropriation was established through the authority of the Miscellaneous Federal Grant Act and was originally approved by the Arkansas Legislative Council in FY2024. The Alliance Landowner Conservation Practices program's purpose is to strengthen the United States rural and agricultural communities. Environmental and cultural resource reviews are conducted, practices are verified, and technical assistance is provided to participating producers. This appropriation is funded by a federal grant from the USDA Natural Resources Conservation Service, sub awarded by the Virginia Polytechnic Institute and State University.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $1,000,000 in each year of the biennium.

The Agency request includes the following change in each year of the biennium:

- Decrease of ($1,445,538) for the Alliance Landowner Conservation program to align with the remaining federal grant allocation.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: BZ8 - Alliance Landowner Conservation Practices

Funding Sources: FSC - Natural Resources Commission Federal

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Alliance Landowner Conservatior 5900046	270,904	1,885,212	2,445,538	1,000,000	1,000,000	1,000,000	1,000,000
Total	270,904	1,885,212	2,445,538	1,000,000	1,000,000	1,000,000	1,000,000
Funding Sources							
Fund Balance 4000005	0	34,359		49,147	49,147	49,147	49,147
Federal Revenue 4000020	305,263	1,900,000		1,000,000	1,000,000	1,000,000	1,000,000
Total Funding	305,263	1,934,359		1,049,147	1,049,147	1,049,147	1,049,147
Excess Appropriation/(Funding)	(34,359)	(49,147)		(49,147)	(49,147)	(49,147)	(49,147)
Grand Total	270,904	1,885,212		1,000,000	1,000,000	1,000,000	1,000,000

Analysis of Budget Request

Appropriation: CP5 - Water & Sewer Facilities Grant Program

Funding Sources: MNR Water and Sewer Treatment Facilities Grant Program Fund

The Arkansas Water and Sewer Treatment Facilities Grant Program was established by Act 812 of 2025 and is administered by the Arkansas Natural Resources Commission (ANRC). It aims to fund water and sewer treatment facility improvements across the state, ensuring both urban and rural communities have access to safe and reliable water infrastructure.

The program is funded through interest earnings, with $25 million per year allocated over a three-year period.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $75,000,000 in each year of the biennium.

The Agency request includes the following change in each year:

- Increase of $25,000,000 for the Water & Sewer Facilities Grant Program to align with the current level of funds allocated to the program.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: CP5 - Water & Sewer Facilities Grant Program

Funding Sources: MNR Water and Sewer Treatment Facilities Grant Program Fund

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Grants and Aid	5100004	0	25,000,000	50,000,000	75,000,000	75,000,000	75,000,000	75,000,000
Total		0	25,000,000	50,000,000	75,000,000	75,000,000	75,000,000	75,000,000
Funding Sources								
Fund Balance	4000005	0	25,000,000		25,000,000	25,000,000	0	0
Transfer from Securities Reserve	4000790	25,000,000	25,000,000		25,000,000	25,000,000	0	0
Total Funding		25,000,000	50,000,000		50,000,000	50,000,000	0	0
Excess Appropriation/(Funding)		(25,000,000)	(25,000,000)		25,000,000	25,000,000	75,000,000	75,000,000
Grand Total		0	25,000,000		75,000,000	75,000,000	75,000,000	75,000,000

Analysis of Budget Request

Appropriation: E30 - Feral Swine Eradication and Control

Funding Sources: FSC - Natural Resources Commission Federal

This program is funded via Federal Grant from the USDA for NRCS Feral Swine Eradication and Control. This grant helps reduce the feral swine population, decreasing agricultural and land damages caused by feral swine, lessening the environmental impact of feral swine throughout the pilot area and the potential eradication of feral swine in some areas. A coordinated effort will be instituted to include all entities involved in the eradication of feral swine through a variety of activities such as partnership meetings, landowner workshops, development of education materials, local exhibits, etc.

This appropriation is 100% federally funded.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $1,200,000 in each year of the biennium.

The Agency request includes the following change in each year:

- Decrease of ($300,000) in the Feral Swine Eradication and Control program to reflect the federal allocation.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: E30 - Feral Swine Eradication and Control

Funding Sources: FSC - Natural Resources Commission Federal

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Feral Swine Eradication and Cont	5900046	192,165	176,863	1,500,000	1,200,000	1,200,000	1,200,000	1,200,000
Total		192,165	176,863	1,500,000	1,200,000	1,200,000	1,200,000	1,200,000
Funding Sources								
Fund Balance	4000005	84,466	176,863		0	0	0	0
Federal Revenue	4000020	284,562	0		1,200,000	1,200,000	1,200,000	1,200,000
Total Funding		369,028	176,863		1,200,000	1,200,000	1,200,000	1,200,000
Excess Appropriation/(Funding)		(176,863)	0		0	0	0	0
Grand Total		192,165	176,863		1,200,000	1,200,000	1,200,000	1,200,000

Analysis of Budget Request

Appropriation: U31 - Water Use Program

Funding Sources: FSC - Natural Resources Commission Federal

The Arkansas Natural Resources Commission recently completed an update of the Arkansas Water Plan. One of priorities identified in this update was the need for reliable water use data. Acquiring this data means the expansion of the network of stream gauges, monitoring wells, water quality monitoring sites, and improved information in regards to water use.

This appropriation is federally funded.

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $125,000 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: U31 - Water Use Program

Funding Sources: FSC - Natural Resources Commission Federal

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Water Use Data Reporting 5900046	0	125,000	125,000	125,000	125,000	125,000	125,000
Total	0	125,000	125,000	125,000	125,000	125,000	125,000
Funding Sources							
Federal Revenue 4000020	0	125,000		125,000	125,000	125,000	125,000
Total Funding	0	125,000		125,000	125,000	125,000	125,000
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	0	125,000		125,000	125,000	125,000	125,000

Analysis of Budget Request

Appropriation: U38 - Conservation Technical Assistance

Funding Sources: FSC - Natural Resources Commission Federal

The functions of the Conservation Division include oversight of the 75 Conservation Districts including fiscal management and program planning; registration of surface water and groundwater usage; administration of a tax credit program, creation of surface water storage and reduction of ground water use. This division also performs geographic information system analyses and data acquisition. The Nutrient Management Program was implemented to oversee the Poultry Feeding Operations Registration Program and the certification of Nutrient Planners and Applicators.

This appropriation is federally funded.

With the exception of Capital Outlay, continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting appropriation in the amount of $1,892,330 in each year of the biennium.

The Agency request includes the following changes in each year:

- Increase of $600,000 in Grants and Aid to reflect the federal grant allocation for the Conservation Technical Assistance, Technical Service Provider, and Irrigation Management Technicians grants.

- Restoration of $40,000 in Capital Outlay for the Federal Conservation Technical Assistance program to purchase equipment for the Irrigation Efficiency program.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: U38 - Conservation Technical Assistance
Funding Sources: FSC - Natural Resources Commission Federal

		Historical Data			Agency Request and Executive Recommendation			
		FY26	FY27	FY27	FY28		FY29	
Commitment Item		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	0	0	164,013	164,013	164,013	164,013	164,013
#Positions		**0**	**0**	**0**	**0**	**0**	**0**	**0**
Personal Services Matching	5010003	0	0	61,434	61,434	61,434	61,434	61,434
Operating Expenses	5020002	136	120,246	120,246	120,246	120,246	120,246	120,246
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0
Professional Fees	5060010	0	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Grants and Aid	5100004	702,867	906,637	906,637	1,506,637	1,506,637	1,506,637	1,506,637
Capital Outlay	5120011	0	40,000	40,000	40,000	40,000	40,000	40,000
Total		703,003	1,066,883	1,292,330	1,892,330	1,892,330	1,892,330	1,892,330
Funding Sources								
Fund Balance	4000005	5,429	77,903		436,020	436,020	0	0
Federal Revenue	4000020	775,477	1,425,000		1,425,000	1,425,000	1,425,000	1,425,000
Total Funding		780,906	1,502,903		1,861,020	1,861,020	1,425,000	1,425,000
Excess Appropriation/(Funding)		(77,903)	(436,020)		31,310	31,310	467,330	467,330
Grand Total		703,003	1,066,883		1,892,330	1,892,330	1,892,330	1,892,330

Analysis of Budget Request

Appropriation: Z30 - Unpaved Roads

Funding Sources: MUP - Arkansas Unpaved Roads Program Fund

The Arkansas Unpaved Roads Program is established to help provide funding for unpaved road projects throughout the state using best management practices (Ark. Code Ann. § 14-305-104). The Unpaved Roads Program was previously located within the Rural Services Division of Arkansas Economic Development Commission and transferred to Arkansas Natural Resources due to Act 910, the Transformation and Efficiencies Act of 2019.

This appropriation is funded by disposal and transportation fees collected under (Ark. Code Ann. § 8-6-607) and various other sources of funding (Ark. Code Ann. § 14-305-106).

Continuing level of appropriation is the FY2027 Authorized.

The Agency is requesting to continue appropriation in the amount of $600,000 in each year of the biennium.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: Z30 - Unpaved Roads

Funding Sources: MUP - Arkansas Unpaved Roads Program Fund

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Unpaved Roads Grants & Aid or 5900046	334,864	600,000	600,000	600,000	600,000	600,000	600,000
Total	334,864	600,000	600,000	600,000	600,000	600,000	600,000
Funding Sources							
Fund Balance 4000005	453,354	418,490		118,490	118,490	0	0
Inter-agency Fund Transfer 4000316	300,000	300,000		300,000	300,000	300,000	300,000
Total Funding	753,354	718,490		418,490	418,490	300,000	300,000
Excess Appropriation/(Funding)	(418,490)	(118,490)		181,510	181,510	300,000	300,000
Grand Total	334,864	600,000		600,000	600,000	600,000	600,000

The Inter-agency Fund Transfer includes a transfer of $300,000 from 0930 - Department of Energy & Environment – Division of Environmental Quality appropriation 2UC – Solid Waste Mgmt/Recycling Prog in accordance with Ark. Code Ann. § 8-6-607(b)(3)(A).

Appropriation Summary

Appropriation: BD9 - IIJA-Natural Resources_CWSRF BIL

Funding Sources: FII - Infrastructure Investment and Jobs Act

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Clean Water 5900046	11,138,715	0	0	0	0	0	0
Total	11,138,715	0	0	0	0	0	0
Funding Sources							
Federal Revenue 4000020	11,138,715	0		0	0	0	0
Total Funding	11,138,715	0		0	0	0	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	11,138,715	0		0	0	0	0

APPROPRIATION NOT REQUESTED FOR THE 2027-2029 BIENNIUM. This appropriation is funded by the Infrastructure Investment and Jobs Act of 2021. As per Section 40 of Act 168 of 2026, all state agencies, institutions, and constitutional offices receiving funding from the Infrastructure Investment and Jobs Act of 2021 shall request a transfer of appropriation and expend using the Infrastructure Investment and Jobs Act of 2021 Appropriation Sections as authorized in Act 168.

Appropriation Summary

Appropriation: BE1 - IIJA-Natural Resources_DWSRF BIL

Funding Sources: FII - Infrastructure Investment and Jobs Act

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Drinking Water 5900046	33,845,062	0	0	0	0	0	0
Total	33,845,062	0	0	0	0	0	0
Funding Sources							
Federal Revenue 4000020	33,845,062	0		0	0	0	0
Total Funding	33,845,062	0		0	0	0	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	33,845,062	0		0	0	0	0

APPROPRIATION NOT REQUESTED FOR THE 2027-2029 BIENNIUM. This appropriation is funded by the Infrastructure Investment and Jobs Act of 2021. As per Section 40 of Act 168 of 2026, all state agencies, institutions, and constitutional offices receiving funding from the Infrastructure Investment and Jobs Act of 2021 shall request a transfer of appropriation and expend using the Infrastructure Investment and Jobs Act of 2021 Appropriation Sections as authorized in Act 168.

Appropriation Summary

Appropriation: BE3 - IIJA-Natural Resources_Gulf Hypoxia
Funding Sources: FII - Infrastructure Investment and Jobs Act

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Gulf Hypoxia 5900046	716,622	0	0	0	0	0	0
Total	716,622	0	0	0	0	0	0
Funding Sources							
Federal Revenue 4000020	716,622	0		0	0	0	0
Total Funding	716,622	0		0	0	0	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	716,622	0		0	0	0	0

APPROPRIATION NOT REQUESTED FOR THE 2027-2029 BIENNIUM. This appropriation is funded by the Infrastructure Investment and Jobs Act of 2021. As per Section 40 of Act 168 of 2026, all state agencies, institutions, and constitutional offices receiving funding from the Infrastructure Investment and Jobs Act of 2021 shall request a transfer of appropriation and expend using the Infrastructure Investment and Jobs Act of 2021 Appropriation Sections as authorized in Act 168

Appropriation Summary

Appropriation: BX3 - IIJA - DW Emerging Contaminants

Funding Sources: FII - Infrastructure Investment and Jobs Act

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
DW Emerging Contaminants 5900046	8,119,669	0	0	0	0	0	0
Total	8,119,669	0	0	0	0	0	0
Funding Sources							
Federal Revenue 4000020	8,119,669	0		0	0	0	0
Total Funding	8,119,669	0		0	0	0	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	8,119,669	0		0	0	0	0

APPROPRIATION NOT REQUESTED FOR THE 2027-2029 BIENNIUM. This appropriation is funded by the Infrastructure Investment and Jobs Act of 2021. As per Section 40 of Act 168 of 2026, all state agencies, institutions, and constitutional offices receiving funding from the Infrastructure Investment and Jobs Act of 2021 shall request a transfer of appropriation and expend using the Infrastructure Investment and Jobs Act of 2021 Appropriation Sections as authorized in Act 168.

Appropriation Summary

Appropriation: BZ6 - IIJA - DW Lead Service Line - SRF

Funding Sources: FII - Infrastructure Investment and Jobs Act

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Drinking Water - Lead Service Lir 5900046	3,911,319	0	0	0	0	0	0
Total	3,911,319	0	0	0	0	0	0
Funding Sources							
Federal Revenue 4000020	3,911,319	0		0	0	0	0
Total Funding	3,911,319	0		0	0	0	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	3,911,319	0		0	0	0	0

APPROPRIATION NOT REQUESTED FOR THE 2027-2029 BIENNIUM. This appropriation is funded by the Infrastructure Investment and Jobs Act of 2021. As per Section 40 of Act 168 of 2026, all state agencies, institutions, and constitutional offices receiving funding from the Infrastructure Investment and Jobs Act of 2021 shall request a transfer of appropriation and expend using the Infrastructure Investment and Jobs Act of 2021 Appropriation Sections as authorized in Act 168.

Appropriation Summary

Appropriation: BZ9 - IIJA - 23 CWSRF (46)

Funding Sources: FII - Infrastructure Investment and Jobs Act

	Historical Data			Agency Request and Executive Recommendation			
	FY26	FY27	FY27	FY28		FY29	
Commitment Item	Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
23 CWSRF 5900046	2,716,700	0	0	0	0	0	0
Total	2,716,700	0	0	0	0	0	0
Funding Sources							
Federal Revenue 4000020	2,716,700	0		0	0	0	0
Total Funding	2,716,700	0		0	0	0	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	2,716,700	0		0	0	0	0

APPROPRIATION NOT REQUESTED FOR THE 2027-2029 BIENNIUM. This appropriation is funded by the Infrastructure Investment and Jobs Act of 2021. As per Section 40 of Act 168 of 2026, all state agencies, institutions, and constitutional offices receiving funding from the Infrastructure Investment and Jobs Act of 2021 shall request a transfer of appropriation and expend using the Infrastructure Investment and Jobs Act of 2021 Appropriation Sections as authorized in Act 168.