

**95th General Assembly - Income by Source and Distribution of Surplus and Unobligated Funds**  
**For the 2025-2027 Biennium**  
**As of December 31, 2025**

<b>INCOME - Source of Unobligated Funds:</b>	<b>Amount</b>
Beginning Surplus (Unobligated General Revenue Allotment Reserve Fund Balance)	\$ 384,418,967
FY25 Remaining EBD or Contingency Set-Aside	\$25,979,672
FY25 Remaining Adequacy Set-Aside	\$45,000,000
FY25 Infrastructure and Jobs Matching Grants Set-Aside	\$151,602,785
FY25 Law Enforcement Stipends Set-Aside	\$9,823,456
<b>LESS DISTRIBUTION: Restricted Reserve Funds distributed to the State Highway and Transportation Department Fund per ACA § 19-21-102(b)(2)(B)(iii)</b>	<b>\$ (6,112,524)</b>
FY25 Surplus General Revenue	\$ 367,923,423
<b>LESS DISTRIBUTION: FY25 25% Transfer to Highway and Transportation Department Fund per ACA § 19-23-104 (a)(2)</b>	<b>\$ (50,000,000)</b>
Remaining Development and Enhancement Funds	\$ 2,520
FY26 Recouped and Recovered General Revenue Funds	\$ 8,698,844
Special Revenue from Estate Taxes for Development and Enhancement Funds per ACA § 19-42-201 (171)	\$ -
<b>Total Surplus Funds and Transfers In</b>	<b>\$ 937,337,144</b>

**DISTRIBUTIONS - Regular Session 2025:**

<b>Restricted Reserve Fund Set-Asides<sup>^</sup></b>	<b>Allocated</b>	<b>Distributed</b>	<b>Balance</b>
Sub Total - Surplus Funds Transferred Directly to a Department or Trust Fund	\$ 210,100,000	\$ 210,100,000	\$ -
Sub Total - Discretionary Restricted Reserve Fund Set-Asides	\$ 1,079,312,508	\$ 12,900,000	\$ 1,066,412,508
Sub Total - Education Related Restricted Reserve Set-Asides	\$ 555,052,057	\$ 185,000,000	\$ 370,052,057
Sub Total - Other Restricted Reserve Fund Set-Asides	\$ 695,070,000	\$ 166,128,772	\$ 528,941,228
<b>Total - All Set-Asides and Transfers</b>	<b>\$ 2,539,534,565</b>	<b>\$ 574,128,772</b>	<b>\$ 1,965,405,792</b>

<sup>^</sup> Funds are grouped together. Detailed listings follow on the next page.

<b>Catastrophic Reserve Fund</b>	<b>Balance</b>
Fund Balance	\$1,814,922,182
<b>Total Catastrophic Reserve Fund Balance</b>	<b>\$1,814,922,182</b>

<b>Water and Sewer Treatment Facilities Grant Program Fund - Transfers from Securities Reserve Fund by ACA § 19-26-203 (b) (12)</b>	<b>Allocated Amount</b>	<b>Transferred Amount</b>
A) SFY 2026 - September 1, 2025	\$ 25,000,000	\$ 25,000,000
B) SFY2027 - July 2, 2026	\$ 25,000,000	\$ -
C) SFY2028 - July 1, 2027	\$ 25,000,000	\$ -

## Distribution of Surplus Funds (Restricted Reserve Fund Set-Asides)

Release or distribution of "Set-Aside" funds require a request from the Department of Finance and Administration which must be approved by Legislative Council, unless otherwise noted.

<b>Surplus Funds Transferred Directly to a Department or Trust Fund:</b>	<b>Transfer Amount</b>		
	<b>Allocated</b>	<b>Amount Distributed</b>	<b>Remaining Balance</b>
Transfer to Department of Corrections - County Jail Reimbursement (passage and approval)	\$ 6,500,000	\$ 6,500,000	\$ -
Transfer to Department of Corrections - Medical Contract (passage and approval)	\$ 19,500,000	\$ 19,500,000	\$ -
Transfer to Secretary of State - Capitol Grounds Security (passage and approval)	\$ 3,100,000	\$ 3,100,000	\$ -
Transfer to Department of Shared Administrative Services - State Captive Insurance Program Trust Fund (passage and approval)	\$ 136,000,000	\$ 136,000,000	\$ -
Transfer to the Quick Action Closing Fund (July 1, 2025)	\$ 25,000,000	\$ 25,000,000	\$ -
Transfer to the Arkansas Major Historic Rehabilitation Trust Fund (July 1, 2025)	\$ 20,000,000	\$ 20,000,000	\$ -
<b>Sub Total - Surplus Funds Transferred Directly to a Department or Trust Fund</b>	<b>\$ 210,100,000</b>	<b>\$ 210,100,000</b>	<b>\$ -</b>

  

<b>Discretionary Restricted Reserve Fund Set-Asides:</b>	<b>Set-Aside Amount</b>		
	<b>Allocated</b>	<b>Amount Distributed</b>	<b>Remaining Balance</b>
D-1. Various General Discretionary Majority Vote Set-Aside*	\$ 78,700,000	\$ 12,900,000	\$ 65,800,000
D-2. Arkansas Reserve Fund Set-Aside*	\$ 1,000,612,508	\$ -	\$ 1,000,612,508
<b>Sub Total - Discretionary Restricted Reserve Fund Set-Asides</b>	<b>\$ 1,079,312,508</b>	<b>\$ 12,900,000</b>	<b>\$ 1,066,412,508</b>

  

<b>Education Related Restricted Reserve Fund Set-Asides:</b>	<b>Set-Aside Amount</b>		
	<b>Allocated</b>	<b>Amount Distributed</b>	<b>Remaining Balance</b>
E-1. Children's Educational Freedom Account Set-Aside	\$ 90,000,000	\$ 90,000,000	\$ -
E-2. Arkansas School for the Blind/Deaf Set-Aside	\$ 35,000,000	\$ 35,000,000	\$ -
E-3. Educational Facilities Set-Aside* <sup>^</sup>	\$ 401,852,057	\$ 60,000,000	\$ 341,852,057
E-4. Teacher Academy Scholarship Set-Aside*	\$ 24,000,000	\$ -	\$ 24,000,000
E-5. Charter School Facilities Set-Aside*	\$ 2,000,000	\$ -	\$ 2,000,000
E-6. Teacher Education Program Set-Aside*	\$ 2,200,000	\$ -	\$ 2,200,000
<b>Sub Total - Education Related Restricted Reserve Set-Asides</b>	<b>\$ 555,052,057</b>	<b>\$ 185,000,000</b>	<b>\$ 370,052,057</b>

  

<b>Other Restricted Reserve Fund Set-Asides:</b>	<b>Set-Aside Amount</b>		
	<b>Allocated</b>	<b>Amount Distributed</b>	<b>Remaining Balance</b>
O-1. Medicaid Sustainability Set-Aside	\$ 100,000,000	\$ -	\$ 100,000,000
O-2. Economic Stimulus Programs Set-Aside - Site Infrastructure Grants	\$ 50,000,000	\$ 25,000,000	\$ 25,000,000
O-3. State Capitol HVAC Upgrade Set-Aside	\$ 9,100,000	\$ 9,100,000	\$ -
O-4. Correctional Facilities Set-Aside*	\$ 330,000,000	\$ -	\$ 330,000,000
O-5. State Crime Lab Building Set-Aside*	\$ 180,600,000	\$ 131,953,133	\$ 48,646,867
O-6. Motor Vehicle Set-Aside*	\$ 13,000,000	\$ 75,639	\$ 12,924,361
O-7. Performance Fund Set-Aside*	\$ 10,000,000	\$ -	\$ 10,000,000
O-8. UAPB Land Grant Set-Aside*	\$ 2,000,000	\$ -	\$ 2,000,000
O-9. Rapid ID DNA Set-Aside*	\$ 370,000	\$ -	\$ 370,000
<b>Sub Total - Other Restricted Reserve Fund Set-Asides</b>	<b>\$ 695,070,000</b>	<b>\$ 166,128,772</b>	<b>\$ 528,941,228</b>
<b>Total Surplus Funded Set-Asides</b>	<b>\$ 2,329,434,565</b>	<b>\$ 364,028,772</b>	<b>\$ 1,965,405,792</b>
<b>Total - All Set-Asides and Transfers</b>	<b>\$ 2,539,534,565</b>	<b>\$ 574,128,772</b>	<b>\$ 1,965,405,792</b>

\* Set-Aside created in a previous General Assembly with funds carried forward from the previous fiscal year.

<sup>^</sup> Set-Aside accrues interest payable to the Set-Aside account. Original amount allocated \$396.2 million.