



STATE OF ARKANSAS
**Department of Finance
and Administration**

OFFICE OF THE SECRETARY

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June 4, 2026

Senator Jonathan Dismang, Co-Chair
Representative Jeff Wardlaw, Co-Chair
Performance Evaluation & Expenditure Review
Arkansas Legislative Council
State Capitol Building
Little Rock, AR 72201

RE: Transfer for the Department of Commerce

Dear Co-Chairs:

Enclosed for your review is a request from the Department of Commerce for appropriation and position transfers for various divisions of the Department under the authority of Section 23 of Act 129 of 2026. This is the first request for Reallocation of Resources for Fiscal Year 2027 from a limit of two requests annually.

This transfer will provide adjustments to the Department of Commerce's authorizations for Fiscal Year 2027 needed for the operational requirements of various divisions within the Department.

This request has my approval as Chief Fiscal Officer of the State and is submitted for your review.

Sincerely,

A handwritten signature in black ink, appearing to read 'J. Hudson', written over a white background.

James L. Hudson
Secretary

Attachments



STATE OF ARKANSAS
SARAH HUCKABEE SANDERS
GOVERNOR

June 1, 2026

Mr. Hugh McDonald
AR Department of Commerce
1 Commerce Way
Little Rock, AR 72202

Dear Mr. McDonald:

In accordance with Section 23 of Act 129 of 2026, I am notifying Jim Hudson, Chief Fiscal Officer of the State, of my approval for you to request the Fiscal Year 2027 transfer items in your letter dated April 29, 2026, providing for the operational needs of various divisions within the Department of Commerce.

Upon the approval of the Chief Fiscal Officer of the State, your requests will be submitted to the PEER Review Subcommittee of the Joint Budget Committee for review.

Sincerely,

A handwritten signature in blue ink that reads "Sarah Sanders".

Sarah Huckabee Sanders
Governor of Arkansas



April 29, 2026

Jim Hudson
Secretary
Arkansas Department of Finance and Administration
1509 W. 7th Street, Room 401
Little Rock, AR 72201

Dear Secretary Hudson:

A handwritten signature in black ink that reads "Jim".

Pursuant to applicable fiscal and administrative requirements as provided by Section 23 of Act 129 of 2026, the Department of Commerce respectfully requests your approval of its Fiscal Year 2027, Reallocation of Resources.

At the beginning of FY2026, the Department implemented an organizational realignment to strengthen operational efficiency and internal controls by centralizing Human Resources, Fiscal, Procurement, Information Technology, and Communications functions under a shared services model. This Reallocation of Resources request serves as the continuation of administrative and fiscal reconciliation of that realignment. Specifically, it posts corrective transfers of authorized positions and appropriations so that budget authority aligns with current organizational structure. These adjustments are technical in nature and are necessary to prevent salary and personal services matching shortfalls.

This request does not increase total authorized positions or total appropriations; is supported entirely by existing funds sources; does not eliminate or expand programs or services; and ensures continued compliance with state fiscal controls and federal funding requirements. Detailed justification, position transfer schedules, and appropriation summaries are provided in the attached materials for your review.

On behalf of the Department of Commerce, I respectfully request your approval of this Reallocation of Resources to complete the implementation of the Department's FY2027 realignment.

Thank you for your consideration.

Sincerely,

A handwritten signature in black ink that reads "Hugh McDonald".

Hugh McDonald
Secretary

**Arkansas Department of Commerce
FY2027 Reallocation of Resources**

Position Transfer Request Summary

Salary Section/Division/Program Area	Transfers Out	Transfers In	Total
Shared Services	-2	+14	+12
Division of Workforce Services	-25	+8	-17
Reemployment	-	+32	+32
Arkansas Workforce Connections	-8	+6	-2
Arkansas Rehabilitation Services	-8	+1	-7
Division of State Services for the Blind	-1	+1	-
Adult Education	-	+4	+4
Office of Skills Development	-1	+1	-
Arkansas Manufacturing Extension Network/Existing Business Resources Division	-1	-	-1
Workforce Policy & Innovation	-18	-	-18
Arkansas Economic Development Commission	-3	+1	-2
State Insurance Department	-1	-	-1
Total	-68	+68	-

Appropriation Transfer Request Summary

Appropriation	(2SD) Division of Workforce Services Operations - Trust Fund	(DI4) Construction Industry Craft Training Program	(DJ7) Reemployment	(Z04) Governor's Commission on Adult Literacy	(DH4) Increase Capabilities Access Network - Federal	Total
Regular Salaries	\$ (2,684,055)	\$ 12,500	\$ 2,500,000	\$ 21,555	\$ 150,000	\$ -
Personal Services Matching	\$ (353,200)	\$ 5,000	\$ 300,000	\$ 8,200	\$ 40,000	\$ -
Total	\$ (3,037,255)	\$ 17,500	\$ 2,800,000	\$ 29,755	\$ 190,000	\$ -

**Arkansas Department of Commerce
Reallocation of Resources Request Detail**

Appropriation				From				To				Amount
BA	FC	Commitment Item	Fund	BA	Funds Center	Commitment Item	Fund	BA	Funds Center	Commitment Item	Fund	Amount
0810	2SD	501:00:00	TES0100	0810	DJ7	501:00:00	FRE0000					\$2,500,000.00
0810	2SD	501:00:03	TES0100	0810	DJ7	501:00:03	FRE0000					\$ 300,000.00
0810	2SD	501:00:00	TES0100	0810	D14	501:00:00	TCI1000					\$ 12,500.00
0810	2SD	501:00:03	TES0100	0810	D14	501:00:03	TCI1000					\$ 5,000.00
0810	2SD	501:00:00	TES0100	0810	DH4	501:00:00	PER5000					\$ 150,000.00
0810	2SD	501:00:03	TES0100	0810	DH4	501:00:03	PER5000					\$ 40,000.00
0810	2SD	501:00:00	TES0100	0810	Z04	501:00:00	JWE0301					\$ 21,555.00
0810	2SD	501:00:03	TES0100	0810	Z04	501:00:03	JWE0301					\$ 8,200.00

Positions												
BA	FC	Fund	From			Position #	Class Code	Title	To			
			Salary Section						Salary Section	Fund	FC	BA
0810	DK1	PWC0500	Sect 1 of Act 130, Division of Workforce Services			22093317	HDH07P	HR SPECIALIST	Sect 1 of Act 129, Shared Services	PAY9902	Z38	9902
0810	DK1	PWC0500	Sect 1 of Act 130, Division of Workforce Services			22093318	HDH07P	HR SPECIALIST	Sect 1 of Act 129, Shared Services	PAY9902	Z38	9902
0810	DK1	PWC0500	Sect 1 of Act 130, Division of Workforce Services			22093876	HDH05P	HR COORDINATOR	Sect 1 of Act 129, Shared Services	PAY9902	Z38	9902
0810	DK1	PWC0500	Sect 1 of Act 130, Division of Workforce Services			22120308	HDH05P	HR COORDINATOR	Sect 1 of Act 129, Shared Services	PAY9902	Z38	9902
0810	DK1	PWC0500	Sect 1 of Act 130, Division of Workforce Services			22151601	HDH05P	HR COORDINATOR	Sect 1 of Act 129, Shared Services	PAY9902	Z38	9902
0810	DK1	PWC0500	Sect 1 of Act 130, Division of Workforce Services			22093618	PPR02P	PROCUREMENT COORDINATOR	Sect 1 of Act 129, Shared Services	PAY9902	Z38	9902
0810	DK1	PWC0500	Sect 1 of Act 130, Division of Workforce Services			22169391	FAC11C	DIVISION FISCAL ADMINISTRATOR	Sect 1 of Act 129, Shared Services	PAY9902	Z38	9902
0810	DK1	PWC0500	Sect 1 of Act 130, Division of Workforce Services			22078274	IE04C	IT SECURITY EXPERT	Sect 1 of Act 129, Shared Services	PAY9902	Z38	9902
0810	DK1	PWC0500	Sect 1 of Act 130, Division of Workforce Services			22141190	PCO03P	COMMERCE PROGRAM SPECIALIST	Sect 10 of Act 130, Reemployment	FRE0000	DJ7	0810
0810	DK1	PWC0500	Sect 1 of Act 130, Division of Workforce Services			22095607	PCO04P	COMMERCE PROGRAM SUPERVISOR/EXPERT	Sect 10 of Act 130, Reemployment	FRE0000	DJ7	0810
0810	DK1	PWC0500	Sect 1 of Act 130, Division of Workforce Services			22141214	IAS05P	APPLICATIONS DEVELOPER II	Sect 10 of Act 130, Reemployment	FRE0000	DJ7	0810
0810	DK1	PWC0500	Sect 1 of Act 130, Division of Workforce Services			22176445	IAS05P	APPLICATIONS DEVELOPER II	Sect 10 of Act 130, Reemployment	FRE0000	DJ7	0810
0810	DK1	PWC0500	Sect 1 of Act 130, Division of Workforce Services			22180786	IAS05P	APPLICATIONS DEVELOPER II	Sect 10 of Act 130, Reemployment	FRE0000	DJ7	0810
0810	DK1	PWC0500	Sect 1 of Act 130, Division of Workforce Services			22181974	IAS05P	APPLICATIONS DEVELOPER II	Sect 10 of Act 130, Reemployment	FRE0000	DJ7	0810
0810	DK1	PWC0500	Sect 1 of Act 130, Division of Workforce Services			22179046	IAS03P	APPLICATIONS COORDINATOR	Sect 10 of Act 130, Reemployment	FRE0000	DJ7	0810
0810	DK1	PWC0500	Sect 1 of Act 130, Division of Workforce Services			22181973	IAS07C	STATE APPLICATIONS ADMINISTRATOR	Sect 10 of Act 130, Reemployment	FRE0000	DJ7	0810
0810	DK1	PWC0500	Sect 1 of Act 130, Division of Workforce Services			22178634	LAT04P	ATTORNEY II	Sect 31 of Act 130, Office of Skills Development	MSK0000	D12	0810
0810	DK1	PWC0500	Sect 1 of Act 130, Division of Workforce Services			22093841	FBU03P	BUDGET SPECIALIST	Sect 35 of Act 130, Adult Education	MWS0100	Z01	0810
0810	DK1	PWC0500	Sect 1 of Act 130, Division of Workforce Services			22093911	FFS02P	FISCAL SUPPORT COORDINATOR	Sect 35 of Act 130, Adult Education	MWS0100	Z01	0810
0810	DK1	PWC0500	Sect 1 of Act 130, Division of Workforce Services			22148158	FAC01P	ACCOUNTANT I	Sect 35 of Act 130, Adult Education	MWS0100	Z01	0810
0810	DK1	PWC0500	Sect 1 of Act 130, Division of Workforce Services			22081412	MRE02P	REHABILITATION COORDINATOR	Sect 43 of Act 130, Arkansas Rehabilitation Services	PER2000	DH3	0810
0810	DK1	PWC0500	Sect 1 of Act 130, Division of Workforce Services			22141145	PPE02P	PROGRAM ELIGIBILITY SPECIALIST I	Sect 17 of Act 130, Arkansas Workforce Connections	PWC0000	DJ8	0810
0810	DK1	PWC0500	Sect 1 of Act 130, Division of Workforce Services			22178712	PPE02P	PROGRAM ELIGIBILITY SPECIALIST I	Sect 17 of Act 130, Arkansas Workforce Connections	PWC0000	DJ8	0810
0810	DK1	PWC0500	Sect 1 of Act 130, Division of Workforce Services			22178751	PPE02P	PROGRAM ELIGIBILITY SPECIALIST I	Sect 17 of Act 130, Arkansas Workforce Connections	PWC0000	DJ8	0810
0810	DK1	PWC0500	Sect 1 of Act 130, Division of Workforce Services			22178752	PPE02P	PROGRAM ELIGIBILITY SPECIALIST I	Sect 17 of Act 130, Arkansas Workforce Connections	PWC0000	DJ8	0810
0425	2SW	TSI4500	Sect 1 of Act 147, Insurance Department			22088195	HDH07P	HR SPECIALIST	Sect 1 of Act 129, Shared Services	PAY9902	Z38	9902
9902	Z38	PAY9902	Sect 1 of Act 129, Shared Services			22181976	IIS11P	IT SUPERVISOR/EXPERT	Sect 1 of Act 130, Division of Workforce Services	PWC0500	DK1	0810
9902	Z38	PAY9902	Sect 1 of Act 129, Shared Services			22094168	PED03P	ECONOMIC DEVELOPMENT SPECIALIST	Sect 3 of Act 129, Arkansas Economic Development Commission	HOA0100	2SK	0790
0790	2SK	HOA0100	Sect 3 of Act 129, Arkansas Economic Development Commission			22094113	PAS02P	ADMINISTRATIVE COORDINATOR	Sect 1 of Act 129, Shared Services	PAY9902	Z38	9902
0790	2SK	HOA0100	Sect 3 of Act 129, Arkansas Economic Development Commission			22094133	HBE02P	BENEFITS COORDINATOR	Sect 1 of Act 129, Shared Services	PAY9902	Z38	9902
0790	2SK	HOA0100	Sect 3 of Act 129, Arkansas Economic Development Commission			22094195	FAC04C	ACCOUNTING MANAGER	Sect 1 of Act 129, Shared Services	PWC0500	DK1	0810
0810	DJ8	PWC0000	Sect 17 of Act 130, Arkansas Workforce Connections			22095603	PCO01P	COMMERCE PROGRAM COORDINATOR	Sect 35 of Act 130, Adult Education	MWS0100	Z01	0810
0810	DJ8	PWC0000	Sect 17 of Act 130, Arkansas Workforce Connections			22093863	PPE01P	FIELD OFFICE SUPERVISOR/EXPERT	Sect 10 of Act 130, Reemployment	FRE0000	DJ7	0810
0810	DJ8	PWC0000	Sect 17 of Act 130, Arkansas Workforce Connections			22141211	PPE01P	FIELD OFFICE SUPERVISOR/EXPERT	Sect 10 of Act 130, Reemployment	FRE0000	DJ7	0810
0810	DJ8	PWC0000	Sect 17 of Act 130, Arkansas Workforce Connections			22093845	PPE01P	FIELD OFFICE SUPERVISOR/EXPERT	Sect 10 of Act 130, Reemployment	FRE0000	DJ7	0810
0810	DJ8	PWC0000	Sect 17 of Act 130, Arkansas Workforce Connections			22093811	PCO03P	COMMERCE PROGRAM SPECIALIST	Sect 10 of Act 130, Reemployment	FRE0000	DJ7	0810
0810	DJ8	PWC0000	Sect 17 of Act 130, Arkansas Workforce Connections			22093693	PCO03P	COMMERCE PROGRAM SPECIALIST	Sect 10 of Act 130, Reemployment	FRE0000	DJ7	0810
0810	DJ8	PWC0000	Sect 17 of Act 130, Arkansas Workforce Connections			22093437	PPE02P	PROGRAM ELIGIBILITY SPECIALIST I	Sect 10 of Act 130, Reemployment	FRE0000	DJ7	0810
0810	DJ8	PWC0000	Sect 17 of Act 130, Arkansas Workforce Connections			22148061	PPE02P	PROGRAM ELIGIBILITY SPECIALIST I	Sect 10 of Act 130, Reemployment	FRE0000	DJ7	0810
0810	DJ9	PWC0100	Sect 17 of Act 130, Arkansas Workforce Connections			22094176	FBU01P	BUDGET ANALYST	Sect 1 of Act 130, Division of Workforce Services	PWC0500	DK1	0810
0810	DJ2	MSK0000	Sect 31 of Act 130, Office of Skills Development			22169506	PWD01P	WORKFORCE DEVELOPMENT COORDINATOR	Sect 17 of Act 130, Arkansas Workforce Connections	PWC0000	DJ8	0810
0810	DH3	PER2000	Sect 43 of Act 130, Arkansas Rehabilitation Services			22081712	IUS04P	USER SUPPORT SPECIALIST	Sect 1 of Act 130, Division of Workforce Services	PWC0400	DK1	0810
0810	DH3	PER2000	Sect 43 of Act 130, Arkansas Rehabilitation Services			22081962	IUS04P	USER SUPPORT SPECIALIST	Sect 1 of Act 130, Division of Workforce Services	PWC0400	DK1	0810
0810	DH3	PER2000	Sect 43 of Act 130, Arkansas Rehabilitation Services			22082029	FAC03P	ACCOUNTING COORDINATOR	Sect 1 of Act 130, Division of Workforce Services	PWC0500	DK1	0810

0810	DH3	PER2000	Sect 43 of Act 130, Arkansas Rehabilitation Services	22082028	LAT05P	ATTORNEY III	Sect 1 of Act 130, Division of Workforce Services	PWC0500	DK1	0810
0810	DH3	PER2000	Sect 43 of Act 130, Arkansas Rehabilitation Services	22081802	CME04P	MEDIA SPECIALIST	Sect 1 of Act 129, Shared Services	PAY9902	Z38	9902
0810	DH3	PER2000	Sect 43 of Act 130, Arkansas Rehabilitation Services	22081424	HDH05P	HR COORDINATOR	Sect 1 of Act 129, Shared Services	PAY9902	Z38	9902
0810	DH3	PER2000	Sect 43 of Act 130, Arkansas Rehabilitation Services	22081457	HDH05P	HR COORDINATOR	Sect 1 of Act 129, Shared Services	PAY9902	Z38	9902
0810	DH3	PER2000	Sect 43 of Act 130, Arkansas Rehabilitation Services	22081440	MRE04C	REHABILITATION MANAGER	Sect 51 of Act 130, Division of State Services for the Blind	PER6501	DH9	0810
0810	DH9	PER6501	Sect 51 of Act 130, Division of State Services for the Blind	22100383	PAS02P	ADMINISTRATIVE COORDINATOR	Sect 1 of Act 130, Division of Workforce Services	PWC0400	DK1	0810
0810	DJ6	TES0700	Sect 55 of Act 130, Workforce Policy & Innovation	22141188	PAS01P	ADMINISTRATIVE ANALYST	Sect 10 of Act 130, Reemployment	FRE0000	DJ7	0810
0810	DJ6	TES0700	Sect 55 of Act 130, Workforce Policy & Innovation	22157043	PAS01P	ADMINISTRATIVE ANALYST	Sect 10 of Act 130, Reemployment	FRE0000	DJ7	0810
0810	DJ6	TES0700	Sect 55 of Act 130, Workforce Policy & Innovation	22141189	PAS01P	ADMINISTRATIVE ANALYST	Sect 10 of Act 130, Reemployment	FRE0000	DJ7	0810
0810	DJ6	TES0700	Sect 55 of Act 130, Workforce Policy & Innovation	22148147	PCO03P	COMMERCE PROGRAM SPECIALIST	Sect 10 of Act 130, Reemployment	FRE0000	DJ7	0810
0810	DJ6	TES0700	Sect 55 of Act 130, Workforce Policy & Innovation	22151606	PCO03P	COMMERCE PROGRAM SPECIALIST	Sect 10 of Act 130, Reemployment	FRE0000	DJ7	0810
0810	DJ6	TES0700	Sect 55 of Act 130, Workforce Policy & Innovation	22093662	PCO03P	COMMERCE PROGRAM SPECIALIST	Sect 10 of Act 130, Reemployment	FRE0000	DJ7	0810
0810	DJ6	TES0700	Sect 55 of Act 130, Workforce Policy & Innovation	22093679	PCO03P	COMMERCE PROGRAM SPECIALIST	Sect 10 of Act 130, Reemployment	FRE0000	DJ7	0810
0810	DJ6	TES0700	Sect 55 of Act 130, Workforce Policy & Innovation	22093682	PCO03P	COMMERCE PROGRAM SPECIALIST	Sect 10 of Act 130, Reemployment	FRE0000	DJ7	0810
0810	DJ6	TES0700	Sect 55 of Act 130, Workforce Policy & Innovation	22093777	PCO03P	COMMERCE PROGRAM SPECIALIST	Sect 10 of Act 130, Reemployment	FRE0000	DJ7	0810
0810	DJ6	TES0700	Sect 55 of Act 130, Workforce Policy & Innovation	22093812	PCO03P	COMMERCE PROGRAM SPECIALIST	Sect 10 of Act 130, Reemployment	FRE0000	DJ7	0810
0810	DJ6	TES0700	Sect 55 of Act 130, Workforce Policy & Innovation	22093816	PCO03P	COMMERCE PROGRAM SPECIALIST	Sect 10 of Act 130, Reemployment	FRE0000	DJ7	0810
0810	DJ6	TES0700	Sect 55 of Act 130, Workforce Policy & Innovation	22141197	PCO03P	COMMERCE PROGRAM SPECIALIST	Sect 10 of Act 130, Reemployment	FRE0000	DJ7	0810
0810	DJ6	TES0700	Sect 55 of Act 130, Workforce Policy & Innovation	22093837	PCO03P	COMMERCE PROGRAM SPECIALIST	Sect 10 of Act 130, Reemployment	FRE0000	DJ7	0810
0810	DJ6	TES0700	Sect 55 of Act 130, Workforce Policy & Innovation	22093848	PCO03P	COMMERCE PROGRAM SPECIALIST	Sect 10 of Act 130, Reemployment	FRE0000	DJ7	0810
0810	DJ6	TES0700	Sect 55 of Act 130, Workforce Policy & Innovation	22169389	PCO04P	COMMERCE PROGRAM SUPERVISOR/EXPERT	Sect 10 of Act 130, Reemployment	FRE0000	DJ7	0810
0810	DJ6	TES0700	Sect 55 of Act 130, Workforce Policy & Innovation	22143391	PCO04P	COMMERCE PROGRAM SUPERVISOR/EXPERT	Sect 10 of Act 130, Reemployment	FRE0000	DJ7	0810
0810	DJ6	TES0700	Sect 55 of Act 130, Workforce Policy & Innovation	22093917	EEX55A	WORKFORCE DIRECTOR	Sect 10 of Act 130, Reemployment	FRE0000	DJ7	0810
0810	DJ6	TES0700	Sect 55 of Act 130, Workforce Policy & Innovation	22093910	PWD01P	WORKFORCE DEVELOPMENT COORDINATOR	Sect 17 of Act 130, Arkansas Workforce Connections	PWC0000	DJ8	0810

Arkansas Department of Commerce Reallocation of Resources Request Justification

Justification:

Pursuant to section 23 of Act 129 of 2026, this request accounts for one of the two authorized reallocation of resources for State Fiscal Year 2027. This reallocation facilitates the transfer of appropriation and positions with a net zero change in authorized positions or appropriation.

Appropriation Transfers:

The Department is requesting to reallocate appropriation to align with its current organizational structure. This transfer will also prevent any regular salary, personal services matching, and operational expenses projected shortfall. This adjustment only impacts appropriation and will be supported through existing fund sources.

An appropriation transfer is requested from the Division of Workforce Services Trust Fund to the following programs for projected shortfalls:

- The Construction Industry Craft Training Program to fully support the programs 1 full-time employee
- The Governor's Commission on Adult Literacy to provide \$50,000 for regular salaries and personal services matching to administer the literacy grant program.
- The Division of Reemployment to allow for the administrative and operational expenses of the UI program.
- The Increased Capabilities Access Network to support the implementation of Act 499 of 2025 and other salary adjustments.

Position Transfers:

The requested position transfers are necessary to continue the Department of Commerce's current alignment and ensure positions are properly aligned with operational responsibilities and funding sources. Specifically, these transfers accomplish four key objectives: (1) consolidate all shared services functions, including human resources, fiscal, procurement, information technology, and communications, into the appropriate division to improve efficiency and accountability; (2) support continued operation of the Bureau of Labor Statistics grants, Labor Market Information grants, and Unemployment Insurance programmer staff within the Division of Reemployment; (3) centralize and streamline related operations within the Division of Reemployment to enhance coordination and service delivery; and (4) implement corrective transfers to ensure positions authorizations accurately reflect programmatic needs, funding sources, and operational oversight. These changes promote transparency, strengthen internal controls, and support the effective administration of federally and state-funded programs.

Overview:

The Department of Commerce's Reallocation of Resources for FY2027 consists of the following changes:

- **Positions: Reallocation Justification**
 - (1) Consolidates all shared services functions, including human resources, fiscal, procurement, information technology, and communications, into the appropriate division to improve efficiency and accountability;
 - (2) Supports continued operations of the Bureau of Labor Statistics grants, Labor Market Information grants, and Unemployment Insurance programmer staff within the Division of Reemployment;
 - (3) Centralizes and streamlines related operations within the Division of Reemployment to enhance coordination and service delivery; and
 - (4) Implements corrective transfers to ensure positions authorizations accurately reflect programmatic needs, funding sources, and operational oversight. These changes promote transparency, strengthen internal controls, and support the effective administration of federally and state-funded programs.

- **Appropriation: Reallocation Justification**
 - The Agency is requesting to reallocate about \$3 million of Regular Salaries and Personal Services Matching appropriation to support the reallocation of positions.