

FINANCIAL DATA FOR ARKANSAS

Revenue Collections, Distributions, and Expenditures



Prepared by:

BUREAU OF LEGISLATIVE RESEARCH
FISCAL SERVICES DIVISION
#1 Capitol Mall, 5th Floor
Little Rock, Arkansas

September 2026

B

"B-Book"

B-Book

September 2026

Prepared by:

BUREAU OF LEGISLATIVE RESEARCH
FISCAL SERVICES DIVISION
#1 Capitol Mall, 5th Floor, Little Rock, Arkansas

TABLE OF CONTENTS

Arkansas Fiscal Data - "B Book"

<u>SUBJECT</u>	<u>PAGE NO.</u>
<u>All Revenue Receipts</u>	
Gross State Treasury Receipts From All Sources and Total Expenditures of All Agencies	1
Gross Revenue Collections.....	2
Percent Change in All Revenue Collections: FY2022 to FY2026	3
Arkansas Funded Budget FY2026	4
Total Expenditures of State Agencies, Departments, and Institutions	5
Net General Revenue Collected, Distributed, and Surplus.....	6
<u>General Revenue Collection</u>	
What Your Arkansas Tax Dollar Pays for FY2027	7
General Revenue Distribution Percent Change	8
General Revenue Pie Chart - Source, Off the Top & Distribution	9
General Revenue Collections - Distributions - Surplus	10
General Revenue Collection Change Levels	11
Gross General Revenue Collections by Major Category	12
General Revenue Collections by Individual Source.....	13
Gross Income Tax Collections as Paid by Corporations and Individuals	14
Year-End Recoverable General Revenue.....	15
<u>General Revenue Distribution</u>	
Distribution to Public School, DHS, Institutions, Corrections, and Health Department	16
General Revenue; Total Gross Collections, Less "Off The Top" Deductions & Net Available	17
General Revenue Distributed by Department.....	18
Revenue Stabilization History	20
Miscellaneous Agencies Fund Account Distributions.....	22
Educational Excellence Trust Fund Distribution History	23
Work Force 2000 Development Fund Distribution History.....	24
<u>Special Revenue</u>	
Special Revenue Definition	25
Special Revenue Collections by Source	26
<u>Restricted Reserve, Rainy Day Fund and GIF Rainy Day Set Aside</u>	
2025-2027 Biennium Restricted Reserve Set-Asides	29
2023-2025 Biennium Restricted Reserve Set-Asides	30
2021-2023 Biennium Restricted Reserve Set-Asides	31
2019-2021 Rainy Day Fund Summary Expenditures	31
2017-2019 Rainy Day Fund Summary Expenditures	31
2015-2017- General Improvement Rainy Day Set Aside Expenditures	31
<u>Impact of Tax Changes on State Revenues</u>	
Summary of Total Estimated Impact of Tax Changes & Enactments.....	32
Tax Changes & Enactments Impact	33

Public Schools

Local School District Funding - All Sources	39
Local School District Funding - State, Property Tax, and Local Funds Only	40
Average Classroom Teacher Salary - State and National	41
Teachers' Salaries, Number of FTE's, Student/Teacher Ratio, & Per Pupil Expenditure	42
The Matrix - K-12 Funding.....	43
Categorical Funding for K-12 - Public School Funding.....	44

County and Municipal Aid

County and Municipal Aid Funds - General Revenue Distributed.....	45
General Revenue Distributions to Counties	46
Municipal Aid Distribution Fiscal Year 2026	47

Institutions of Higher Education

General Revenue - Each Institution & % Institutions Received of Net General Revenue	54
General Revenue - Each Institution & % Institutions Received of Total to All Institutions	55
Institutions of Higher Education Distribution of Major State Funds.....	56

Corrections

Division of Correction and Community Correction General Revenue	57
Inmate Cost Per Day - Correction Department, Community Correction, Parole, County Jail	58
County Jail Reimbursement - Surplus and General Revenue Distributed through RSA	59

Department of Human Services

Department of Human Services General Revenue Funding by Division	60
Medicaid Total, Arkansas Home & Traditional State & Federal Expenditures	61
Medicaid & Arkansas Works State/Federal Match % & Number of Enrollees	62
Federal Medicaid Match Rate (FMAP).....	63

Retirement

History of Employer & Employee Contributions to State Retirement Systems.....	64
Summary of Public Employees Retirement Annuities.....	65
Summary of Teacher Retirement Annuities	66
Summary of Highway Employees Retirement Annuities	67

General Revenue Forecast, Collections, Surplus History

General Revenue - Forecast History, Year End Actual Collections, Amount Distributed & Surplus..	68
---	----

Authorized Positions

State Agencies and Institutions Authorized Positions.....	71
---	----

GROSS STATE TREASURY RECEIPTS FROM ALL SOURCES AND TOTAL EXPENDITURES OF ALL AGENCIES

Fiscal Year	Gross General Revenues	Gross Special Revenues	Total Gross Revenues	Receipts From U.S. Government	Trust and Other Non-Revenues	Cash Non-Treasury Receipts	Total All Receipts	Fiscal Year	* Total Expenditures
2000-01	4,008,427,036	913,605,660	4,922,032,696	2,684,942,425	2,314,855,104	2,323,196,835	12,245,027,060	2000-01	9,743,294,764
2001-02 *	3,983,931,016	1,169,123,885	5,153,054,900	3,121,435,106	2,663,537,426	1,601,043,583	12,539,071,015	2001-02 *	11,888,259,970
2002-03	4,070,171,561	1,146,564,334	5,216,735,895	3,403,416,400	2,656,924,341	2,949,248,482	14,226,325,117	2002-03	12,974,819,577
2003-04	4,365,407,505	1,231,042,385	5,596,449,890	3,767,491,696	2,797,503,416	3,309,461,941	15,470,906,942	2003-04	13,593,269,927
2004-05	4,756,726,527	1,560,864,197	6,317,590,725	3,769,234,300	2,391,972,836	3,556,579,989	16,035,377,850	2004-05	14,629,475,118
2005-06	5,180,059,838	1,656,660,858	6,836,720,696	3,952,819,022	2,540,912,688	3,489,121,218	16,819,573,624	2005-06	15,647,982,787
2006-07	5,474,357,622	1,699,369,763	7,173,727,385	3,983,472,866	2,544,532,154	3,545,267,515	17,246,999,920	2006-07	16,712,274,279
2007-08	5,618,456,330	1,691,902,901	7,310,359,231	4,246,431,485	2,732,221,175	3,748,891,979	18,037,903,871	2007-08	17,377,376,468
2008-09	5,593,563,630	1,667,782,253	7,261,345,883	5,010,662,097	2,790,940,482	3,659,729,289	18,722,677,751	2008-09	18,807,928,608
2009-10	5,432,931,267	1,673,533,524	7,106,464,792	5,602,564,098	3,066,749,569	3,955,954,485	19,731,732,944	2009-10	20,434,379,626
2010-11	5,686,054,768	1,734,137,099	7,420,191,867	5,818,705,141	2,987,486,824	3,453,981,054	19,680,364,886	2010-11	20,884,698,129
2011-12	5,936,050,737	1,764,811,222	7,700,861,959	5,402,480,622	3,012,580,403	3,126,493,738	19,242,416,722	2011-12	21,235,849,162
2012-13	6,224,082,674	1,770,362,469	7,994,445,143	5,292,023,681	3,066,689,230	3,046,508,115	19,399,666,169	2012-13	21,425,312,901
2013-14	6,252,745,790	1,838,484,741	8,091,230,531	5,704,400,785	3,109,865,444	3,266,299,894	20,171,796,654	2013-14	22,327,624,916
2014-15	6,522,182,785	1,883,728,897	8,405,911,682	6,646,407,607	3,337,453,537	2,985,247,374	21,375,020,200	2014-15	23,661,165,428
2015-16	6,470,019,753	2,146,243,469	8,616,263,223	6,976,126,970	3,558,359,716	3,949,248,820	23,099,998,729	2015-16	23,825,724,902
2016-17	6,570,362,651	2,185,905,070	8,756,267,721	7,576,062,508	3,738,620,557	4,060,894,967	24,131,845,753	2016-17	25,025,288,187
2017-18	6,738,324,215	2,250,304,112	8,988,628,327	7,559,222,428	3,769,176,195	4,042,304,211	24,359,331,161	2017-18	25,518,064,063
2018-19	7,238,591,278	2,293,042,053	9,531,633,331	7,546,437,763	3,823,678,231	4,396,016,950	25,297,766,275	2018-19	25,714,977,987
2019-20	6,982,557,311	2,342,351,883	9,324,909,194	8,985,149,430	4,029,739,197	3,775,401,796	26,115,199,618	2019-20	27,800,733,529
2020-21	8,146,620,023	2,666,294,315	10,812,914,338	10,069,745,500	4,368,499,804	2,422,213,244	27,673,372,886	2020-21	31,140,539,471
2021-22	8,787,709,323	2,849,070,055	11,636,779,378	11,626,459,976	4,666,869,431	4,173,222,245	32,103,331,030	2021-22	32,094,348,466
2022-23	8,874,304,567	2,981,092,216	11,855,396,783	11,413,027,564	5,078,727,298	4,228,646,822	32,575,798,467	2022-23	33,747,782,749
2023-24	8,735,108,713	2,969,691,865	11,704,800,578	10,352,181,762	5,245,941,970	4,293,578,345	30,680,804,105	2023-24	33,310,918,062
2024-25	8,379,259,463	3,026,245,249	11,405,504,712	10,261,393,435	5,469,007,158	4,778,252,742	31,914,158,047	2024-25	34,469,402,416
2025-26	8,711,235,481	3,101,762,745	11,812,998,226	9,989,389,683	5,656,510,633	5,904,811,634	33,363,710,177	2025-26	35,392,977,278

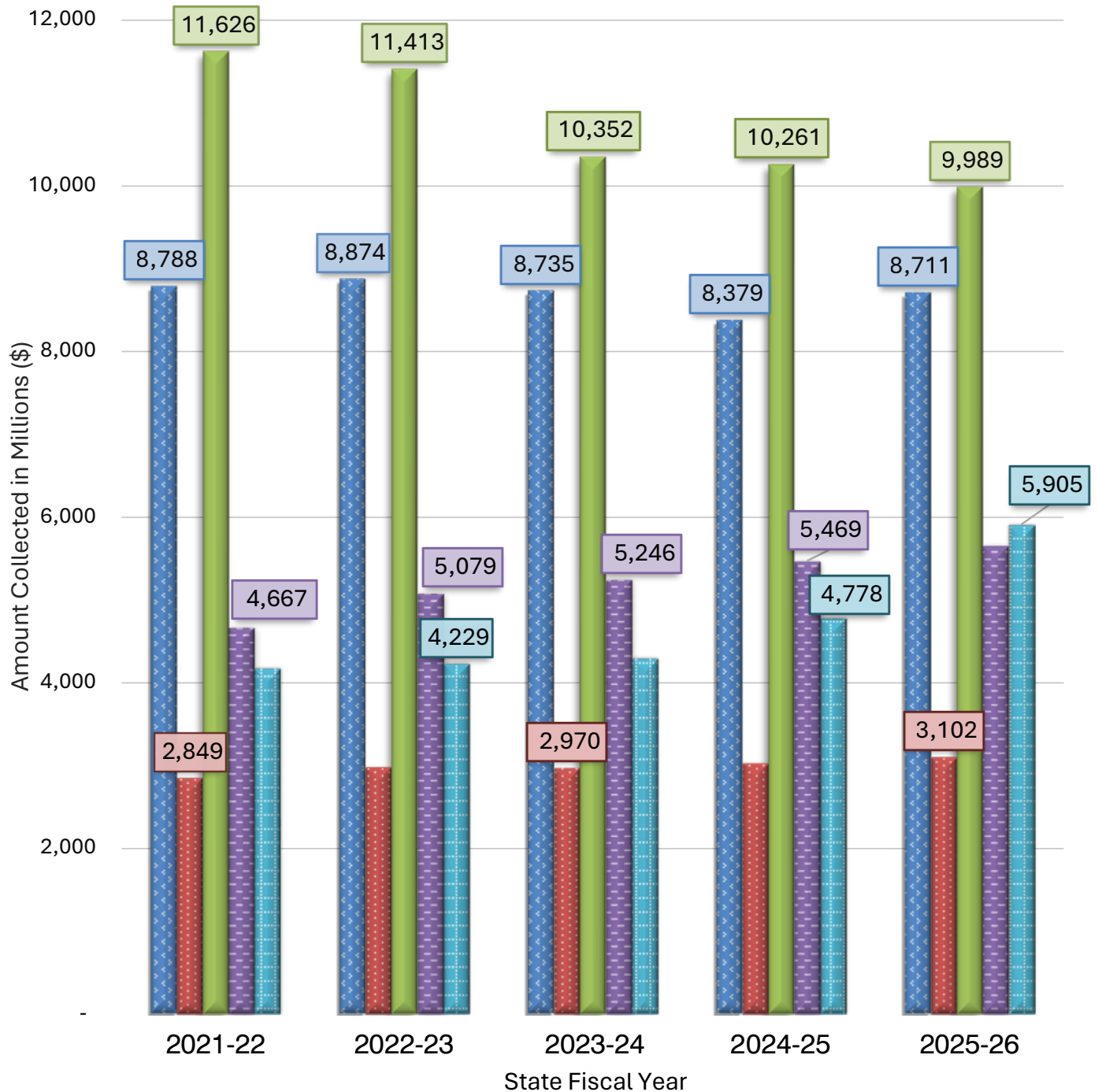
*The Gross Special Revenues collected in fiscal year 2001-02 includes \$106,384,645 incorrectly deposited as Special Revenues.

*Other Non-Revenues includes receipts to cash in-treasury funds.

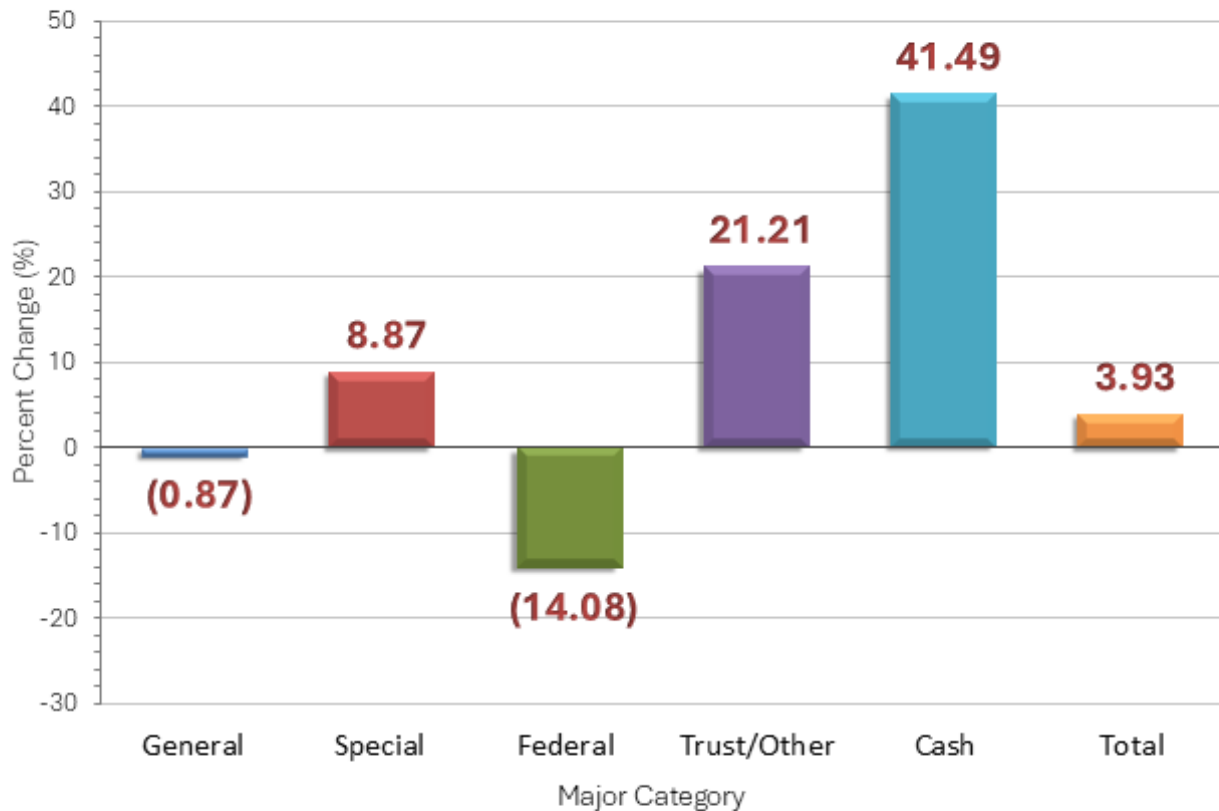
* For total expenditures for Fiscal Year 2002 through Fiscal Year 2016, all unappropriated cash funds and General Improvement Funds are excluded. Cash fund expenditures for institutions of higher education reflect the amounts reported to the Department of Finance and Administration by each institution and may not reflect total cash fund expenditures.

Gross Revenue Collections

■ Gross General Revenues ■ Gross Special Revenues ■ Federal Receipts ■ Trust ■ Cash



Percent Change in All Revenue Collections: FY2022 to FY2026

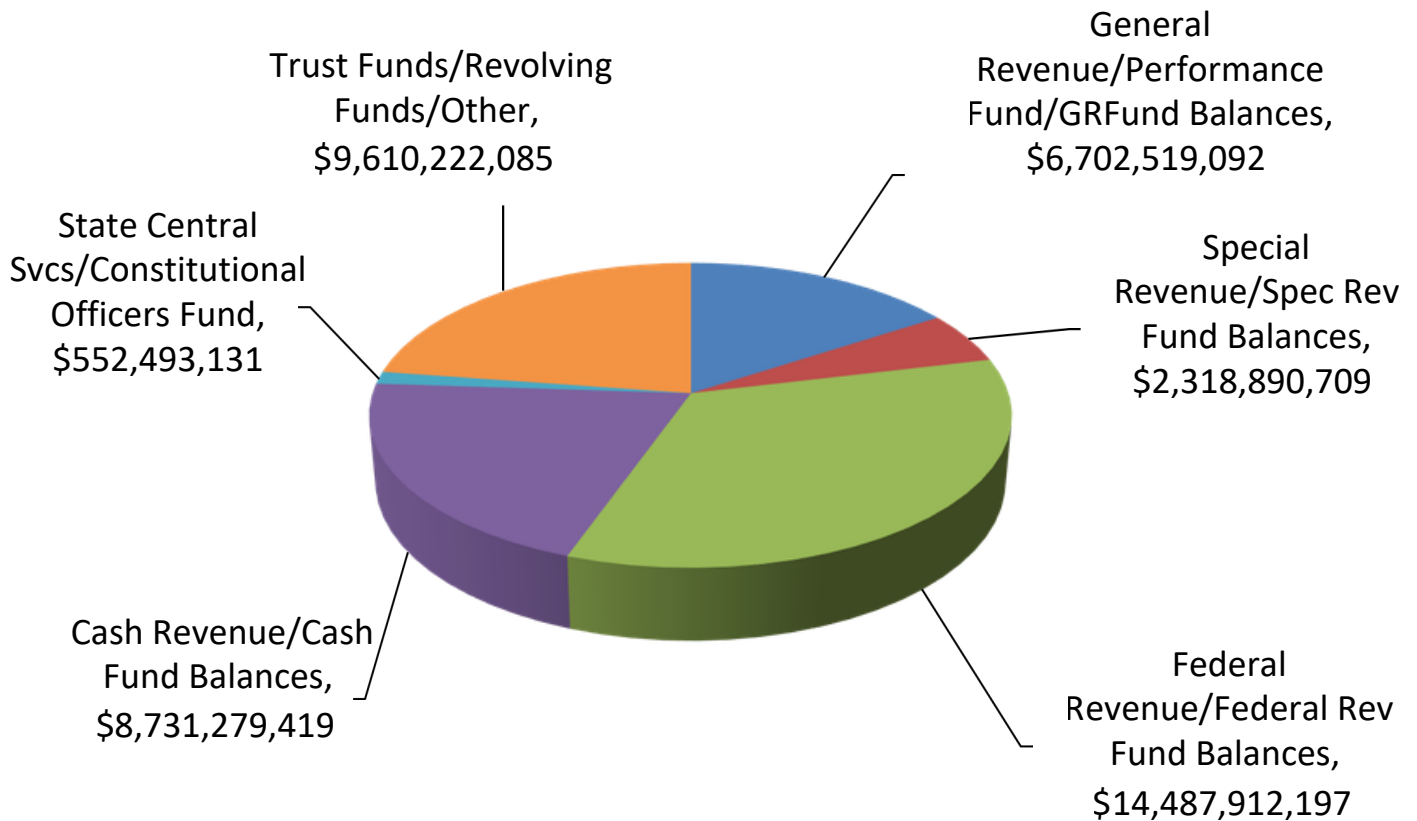


Major Category	FY2022	FY2026	Dollar Change	% Change
Gross General Revenue	8,787,709,323	8,711,235,481	(76,473,842)	(0.87%)
Gross Special Revenue	2,849,070,055	3,101,762,745	252,692,690	8.87%
Receipts from U.S. Government (Federal)	11,626,459,976	9,989,389,683	(1,637,070,293)	(14.08%)
Trust and Other Non-Revenues	4,666,869,431	5,656,510,633	989,641,202	21.21%
Cash Non-Treasury Receipts	4,173,222,245	5,904,811,634	1,731,589,389	41.49%
Total All Receipts	32,103,331,030	33,363,710,177	1,260,379,147	3.93%

FUNDED BUDGET

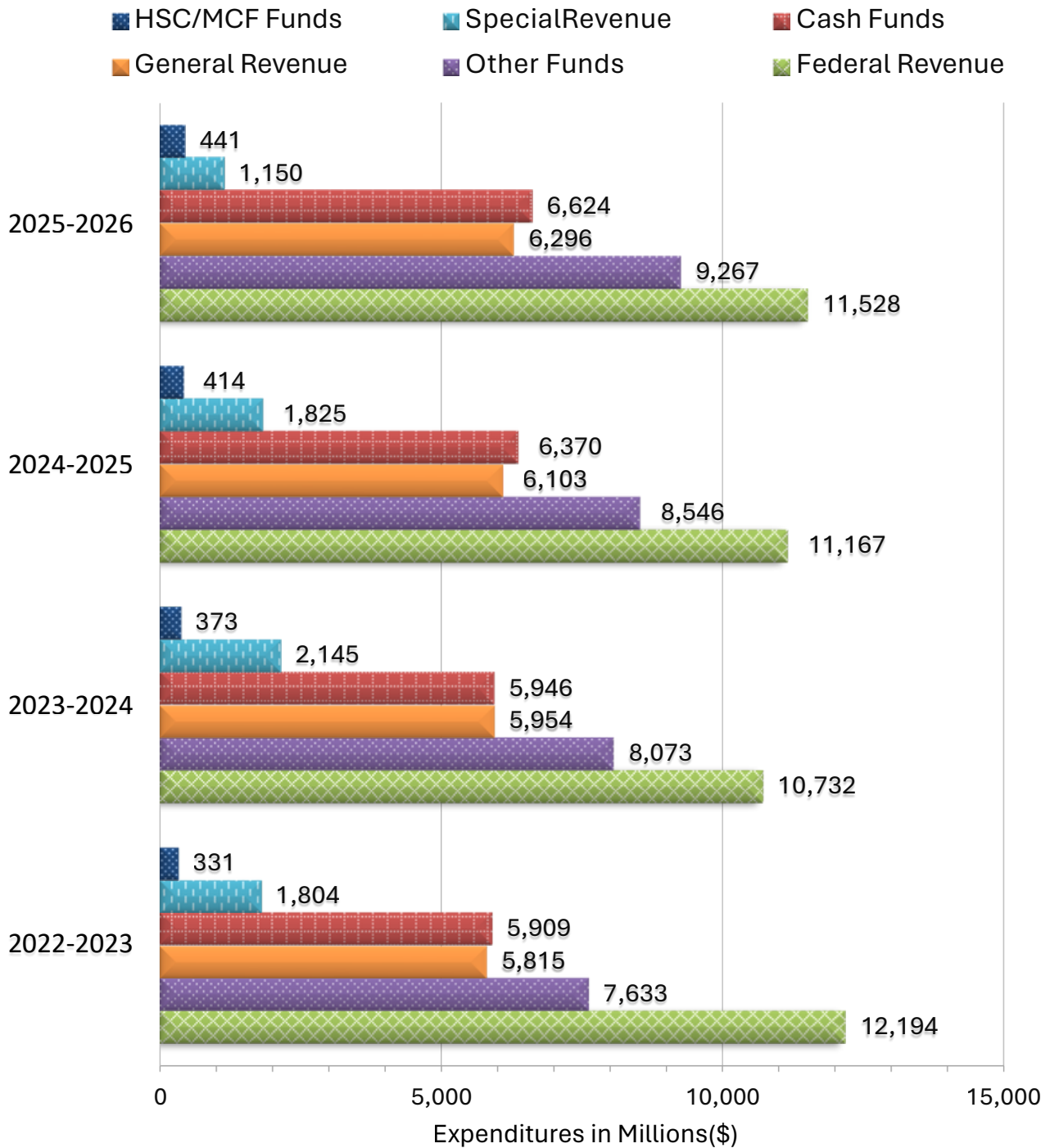
FY2026

\$43 BILLION



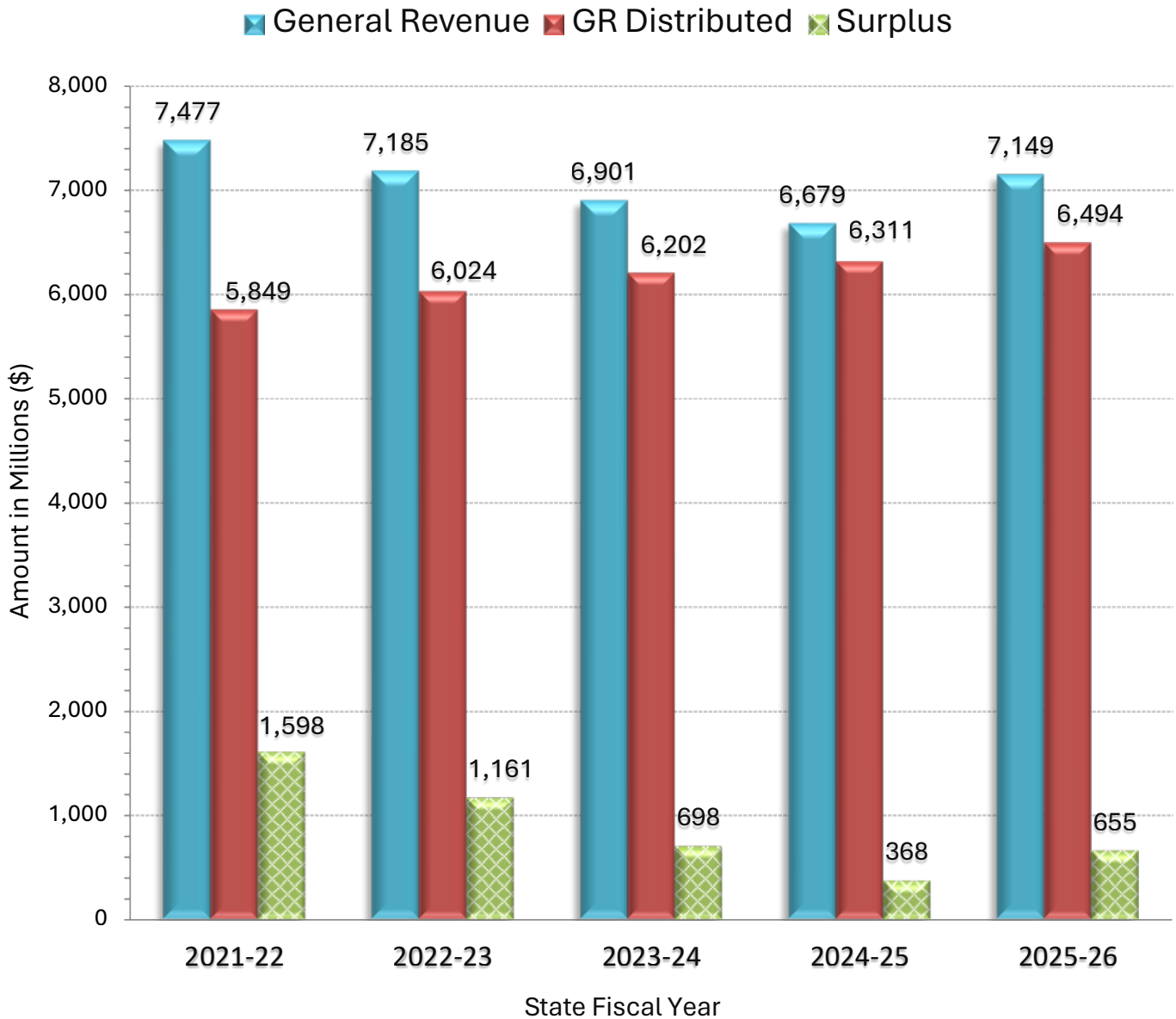
“Funded Budget” revenues include budgeted fund balances and total budgeted cash and federal appropriations. The cash and federal budget numbers reflect what Institutions and Agencies budget, which is often the total cash and federal authorized appropriation or spending authority, which will often be greater than the actual federal receipts and cash collected and expensed by the end of the Fiscal Year.

Total Expenditures of State Agencies, Departments and Institutions



Data Source: Arkansas Department of Finance and Administration - Office of Budget. (2026, August 28). Agency Actual Expenditures.

Net General Revenue Collected, Distributed, and Surplus



What Your Arkansas Tax Dollar Pays For - FY2027



2.2¢

**Dept. of
Public
Safety**

43.7¢

**Public School
Fund & Dept.
of Education**

10.1¢

**Dept. of
Corrections**

11.7¢

**Institutions
of Higher
Education**

29¢

**DHS 27.7¢ &
Dept. of
Health 1.3¢**

3.3¢

**General
Gov't &
Local Aid**

Excludes "Off The Top" deductions and payments such as income tax returns, claims, debt services, etc.

General Revenue

General Tax

- Funds received by the State from fees and taxes levied on the general population of the state.
- The proceeds are not designated to be used for a particular purpose but are allocated every year by acts of the General Assembly.
- Interest earnings are retained in the State Treasury.

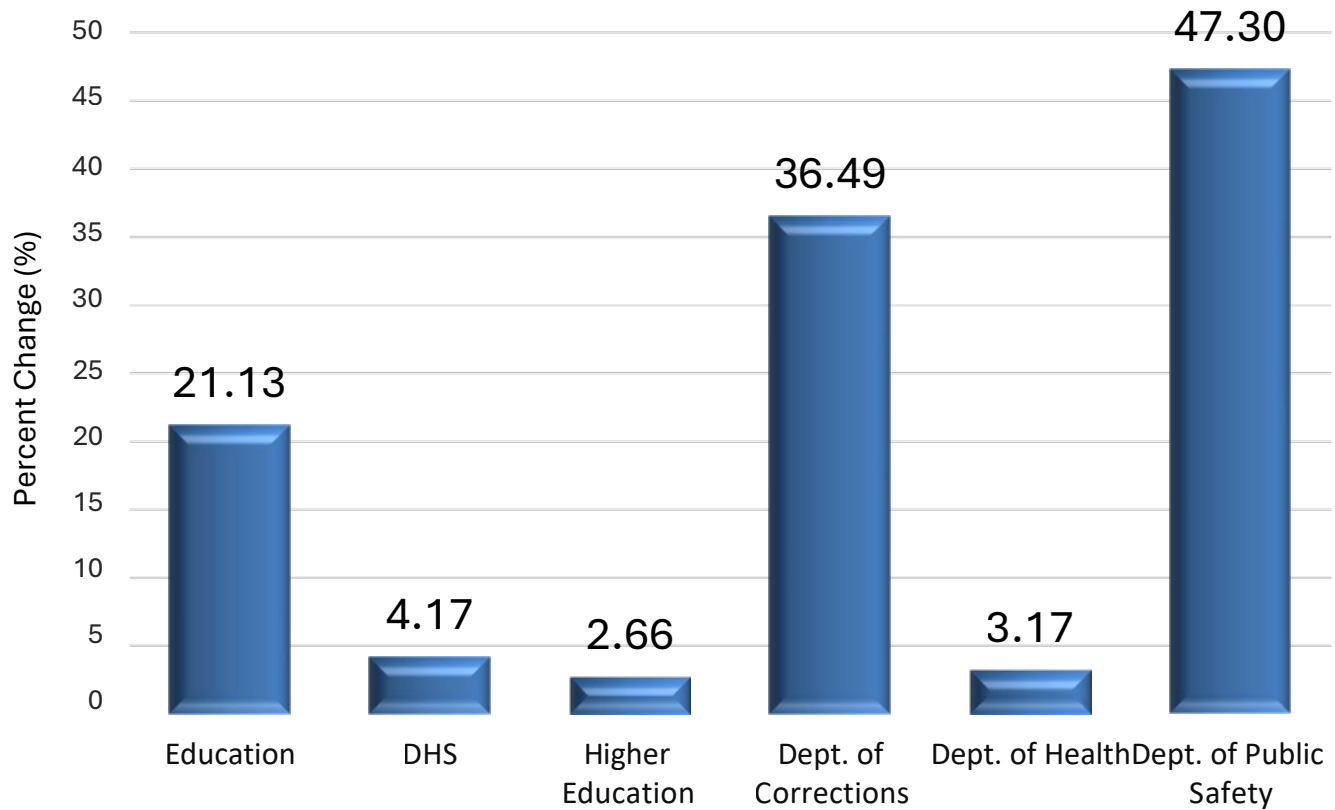
Some Characteristics are:

- There is a 3% to 4% deduction on collections for an administrative service charge
- Legislature distributes funds each year through Revenue Stabilization Law for operating budgets
- Balances not spent by the end of the Fiscal Year are recovered (with some exceptions as authorized by law)

Some Examples:

- Sales tax
- Income tax
- Insurance premium tax
- Racing taxes
- Alcoholic beverages

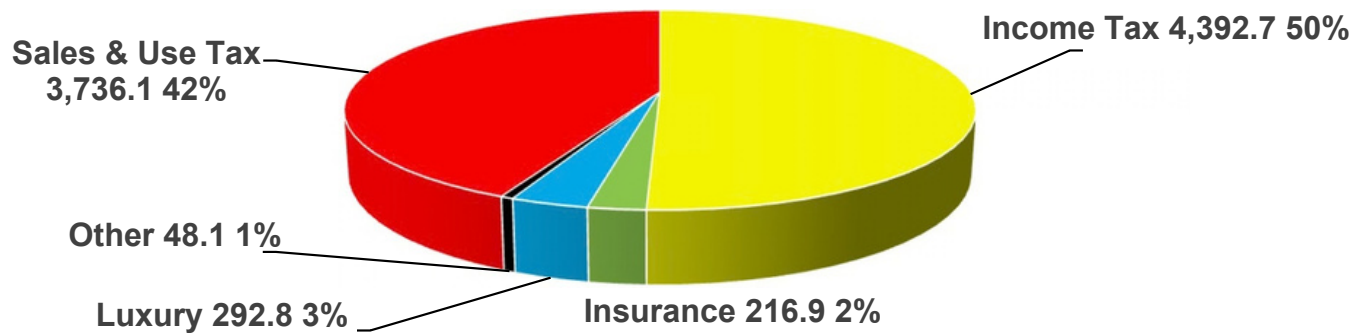
General Revenue Percent Change: FY2022 to FY2027



RSA Distributions	FY2022	FY2027	Dollar Change	% Change
Education	2,406,392,349	2,914,907,122	508,514,773	21.13%
DHS	1,783,382,813	1,857,780,197	74,397,384	4.17%
Higher Education	764,451,233	784,821,467	20,370,234	2.66%
Dept. of Corrections	494,355,537	674,746,431	180,390,894	36.49%
Dept. of Health	83,336,864	85,978,064	2,641,200	3.17%
Dept. of Public Safety	98,008,141	144,364,771	46,356,630	47.30%
Total General Revenue Distributed Through RSA	5,849,199,783	6,705,170,557	855,970,774	14.63%

FY2025-2026 Actual Gross General Revenues

\$8,686.6 Million or \$8.68 Billion

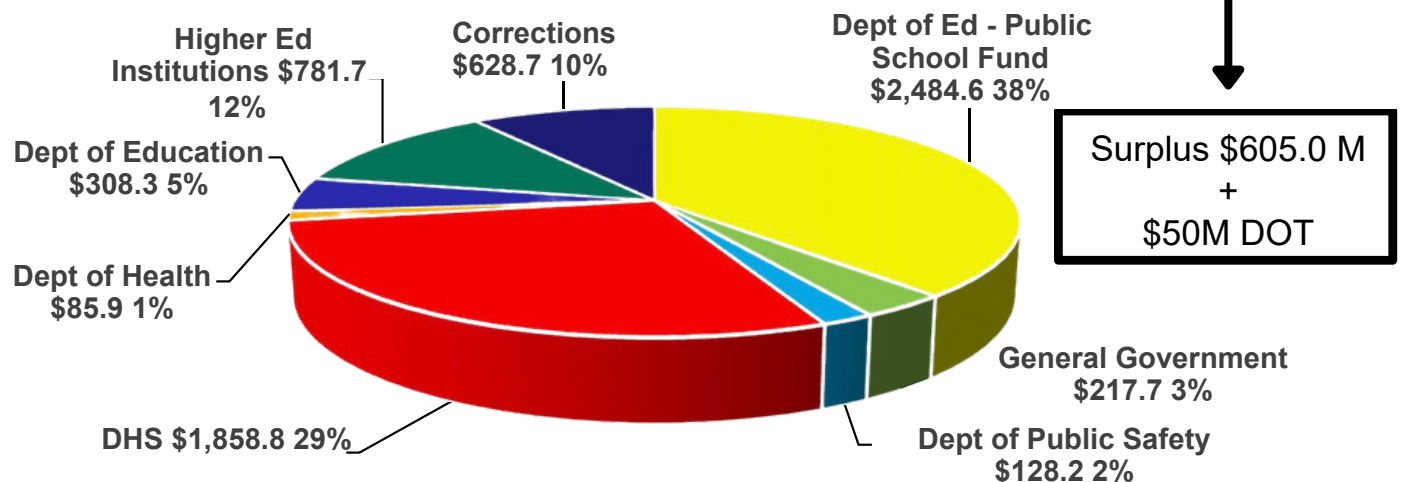


LESS

State Central Services and the
Constitutional Officers Fund \$259.9
Highway Casino Transfer \$31.2
Refunds and Claims \$624.3
Econ Develop Incentive \$21.4
Recycling Tax Credit \$30.0
City / County Tourist \$0.9
Educational Excellence \$483.9
Educational Adequacy \$42.8
Debt Service \$43.4

Distribution of Net Available General Revenue

\$7,149.0 Million or \$7.15 Billion



*Arkansas Code §19-23-104; General Revenue Allotment Reserve Fund (GAD)
Distributions to State Agencies & Institutions: \$6,494 M, RSA 100% Allocation A

GENERAL REVENUE: COLLECTIONS - DISTRIBUTIONS - SURPLUS

State Fiscal Year	GROSS - Collections & One-Time Funds				LESS: Deductions (2)	NET - Collections Available for Distribution (3)	Distributions Through RSA Allocations (4)					Other Distributions Required by Law (5) / Surplus			
	Gross General Revenue Collections (1)	% Change from Previous FY	Additional or "One Time" Funds to Supplement GR	Gross General Revenue Available for Distribution			DISTRIBUTED TO AGENCIES, INSTITUTIONS & LOCAL AID IN RSA	% Change from Previous FY	RAINY DAY FUND SUPPLEMENT IN RSA	MEDICAID SUPPLEMENT IN RSA	GENERAL REVENUE DISTRIBUTED IN RSA	RESTRICTED RESERVE FUND	25% SURPLUS TRANSFERRED TO HIGHWAY (6)	SURPLUS AND RECOVERED GENERAL REVENUE ABOVE FORECAST	
2000-01	4,008,427,036	3.28%	0	4,008,427,036	749,486,539	3,258,940,497	3,258,940,496	2.59%				3,258,940,496			0
2001-02	3,983,931,016	-0.61%	56,000,000	4,039,931,016	801,557,460	3,238,373,556	3,238,373,556	-0.63%				3,238,373,556			0
2002-03	4,070,171,561	2.16%	17,253,857	4,087,425,419	836,655,827	3,250,769,592	3,250,769,591	0.38%				3,250,769,591			0
2003-04	4,365,407,505	7.25%	64,000,000	4,429,407,505	830,564,913	3,598,842,592	3,525,966,225	8.47%				3,525,966,225			72,876,367
2004-05	4,756,726,527	8.96%	25,000,000	4,781,726,527	844,583,569	3,937,142,959	3,629,925,804	2.95%				3,629,925,804			307,217,154
2005-06	5,180,059,838	8.90%	18,133,006	5,198,212,844	970,441,500	4,227,771,344	3,825,053,006	5.38%				3,825,053,006			402,718,338
2006-07	5,474,357,622	5.88%	56,000,000	5,530,357,622	1,062,469,754	4,467,887,868	4,058,615,931	6.11%				4,058,615,931			409,271,937
2007-08	5,618,456,330	2.63%	4,740,000	5,623,196,330	1,094,001,614	4,529,194,716	4,352,672,064	7.25%				4,352,672,063			176,522,653
2008-09	5,593,563,630	-0.44%	3,380,000	5,596,943,630	1,162,273,086	4,434,670,543	4,434,670,544	1.88%				4,434,670,543			0
2009-10	5,432,931,267	-2.87%	61,049,112	5,493,980,379	1,170,857,211	4,323,123,168	4,323,123,169	-2.52%				4,323,123,168			0
2010-11	5,686,054,768	4.66%	0	5,686,054,768	1,113,207,327	4,572,847,441	4,478,899,998	3.60%				4,478,899,998			93,947,443
2011-12	5,936,050,737	4.40%	0	5,936,050,737	1,184,481,942	4,751,568,795	4,595,925,000	2.61%	\$10,000,000			4,605,925,000			145,643,795
2012-13	6,224,082,674	4.85%	0	6,224,082,674	1,197,092,064	5,026,990,612	4,727,499,998	2.86%				4,727,500,000			299,490,612
2013-14	6,252,745,790	0.46%	0	6,252,745,790	1,230,300,709	5,022,445,081	4,924,888,076	4.18%	18,891,427			4,943,779,503			78,665,578
2014-15	6,456,652,690	3.26%	65,530,095	6,522,182,785	1,271,648,803	5,250,533,983	5,046,907,248	2.48%	12,000,000			5,058,907,249			191,626,734
2015-16	6,470,019,753	0.21%	0	6,470,019,753	1,102,206,753	5,367,813,000	5,186,094,451	2.76%	4,305,547			5,190,400,000	\$3,916,043		117,413,002
2016-17	6,570,362,651	1.55%	0	6,570,362,651	1,221,598,480	5,348,764,171	5,319,299,999	2.57%	13,800,000			5,333,100,000		0	37,278,014
2017-18	6,738,324,215	2.56%	0	6,738,324,215	1,243,405,531	5,494,918,685	5,438,808,694	2.25%	15,877,476	\$2,954,500		5,457,640,671	\$47,974,039	73,851,005	173,578,976
2018-19	7,238,591,278	7.42%	0	7,238,591,278	1,317,152,643	5,921,438,635	5,604,248,140	3.04%	15,877,476	5,909,000		5,626,034,616	\$0	795,000	72,209,612
2019-20	6,982,557,311	-3.54%	0	6,982,557,311	1,229,170,557	5,753,386,754	5,658,595,666	0.97%	15,877,476	5,909,000		5,680,382,142	\$76,246,069	50,000,000	895,745,383
2020-21	8,146,620,023	16.67%	0	8,146,620,023	1,301,315,045	6,845,304,978	5,817,404,518	2.81%	0	5,909,000		5,899,559,586	\$17,158,003	50,000,000	1,578,214,901
2021-22	8,787,709,323	7.87%	0	8,787,709,323	1,310,294,639	7,477,414,684	5,849,199,783	0.55%	0	0		5,849,199,783	\$0	50,000,000	1,111,080,930
2022-23	8,850,014,352	0.71%	0	8,850,014,352	1,664,603,946	7,185,410,406	6,024,329,476	2.99%	0	0		6,024,329,476	\$0	50,000,000	648,421,674
2023-24	8,708,700,279	-1.60%	0	8,708,700,279	1,808,167,214	6,900,533,065	6,202,111,391	2.95%	0	0		6,202,111,391	\$0	50,000,000	317,923,423
2024-25	8,359,662,968	-4.01%	0	8,359,662,968	1,680,278,988	6,679,383,989	6,311,460,566	1.76%	0	0		6,311,460,566	\$0	50,000,000	605,014,561
2025-26	8,686,643,470	3.91%	0	8,686,643,470	1,537,629,928	7,149,013,542	6,493,998,981	2.89%	0	0		6,493,998,981	\$0	50,000,000	

(1) Total General Revenue collect during a fiscal year.

(2) Off the Top or Mandatory deductions (Refunds, Claims, Debt Services, State Central Services, etc.).

(3) Total "Net" General Revenue Collected is General Revenue collections less off the top or mandatory deductions.

(4) Disbursements allocated in the Revenue Stabilization Act. Includes additional general revenue allocated for the Rainy Day Fund, Medicaid or Restricted Reserve in RSA.

(5) General Revenue collected above forecast but below total RSA Allocations and General Revenue collected above RSA total allocations (surplus), plus disbursements of these funds to other funds authorized by law.

(6) 25% of General Revenue collected above the total General Revenue Allocations in RSA (surplus) is transferred to the Department of Transportation, up to a maximum of \$50 million dollars after FY2019-20.

GENERAL REVENUE COLLECTION CHANGE LEVELS

Gross and Net General Revenue Percent and Amount Change from Previous Year

GROSS GENERAL REVENUE				NET GENERAL REVENUE			
FISCAL YEAR	GROSS GENERAL REVENUE	CHANGE COMPARED TO PREVIOUS YEAR AMOUNT	PERCENT	NET GENERAL REVENUE (GROSS less DEDUCTIONS)	CHANGE COMPARED TO PREVIOUS YEAR AMOUNT	PERCENT	
2000-01	\$4,008,427,036	\$127,474,010	3.28%	\$3,258,940,497	\$82,358,980	2.59%	
2001-02	\$3,983,931,016	(\$24,496,020)	-0.61%	\$3,182,373,556	(\$76,566,941)	-2.35%	
2002-03	\$4,070,171,561	\$86,240,546	2.16%	\$3,233,515,734	\$51,142,178	1.61%	
2003-04	\$4,365,407,505	\$295,235,944	7.25%	\$3,534,842,592	\$301,326,857	9.32%	
2004-05	\$4,756,726,527	\$391,319,022	8.96%	\$3,912,142,959	\$377,300,367	10.67%	
2005-06	\$5,180,059,838	\$423,333,311	8.90%	\$4,209,618,338	\$297,475,380	7.60%	
2006-07	\$5,474,357,622	\$294,297,784	5.68%	\$4,411,887,868	\$202,269,530	4.80%	
2007-08	\$5,618,456,330	\$144,098,708	2.63%	\$4,524,454,716	\$112,566,849	2.55%	
2008-09	\$5,593,563,630	(\$24,892,701)	-0.44%	\$4,431,290,544	(\$93,164,172)	-2.06%	
2009-10	\$5,432,931,267	(\$160,632,363)	-2.87%	\$4,262,074,057	(\$169,216,488)	-3.82%	
2010-11	\$5,686,054,768	\$253,123,501	4.66%	\$4,572,847,441	\$310,773,385	7.29%	
2011-12	\$5,936,050,737	\$249,995,969	4.40%	\$4,751,568,795	\$178,721,354	3.91%	
2012-13	\$6,224,082,674	\$288,031,936	4.85%	\$5,026,990,610	\$275,421,815	5.80%	
2013-14	\$6,252,745,790	\$28,663,116	0.46%	\$5,022,445,081	(\$4,545,529)	-0.09%	
2014-15	\$6,522,182,785	\$269,436,995	4.31%	\$5,250,533,982	\$228,088,901	4.54%	
2015-16	\$6,470,019,753	(\$52,163,032)	-0.80%	\$5,367,813,000	\$117,279,018	2.23%	
2016-17	\$6,570,362,651	\$100,342,898	1.55%	\$5,348,764,170	(\$19,048,829)	-0.35%	
2017-18	\$6,738,324,215	\$167,961,564	2.56%	\$5,494,918,684	\$146,154,513	2.73%	
2018-19	\$7,238,591,278	\$500,267,063	7.42%	\$5,921,438,635	\$426,519,952	7.76%	
2019-20	\$6,982,557,311	(\$256,033,967)	-3.54%	\$5,753,386,754	(\$168,051,881)	-2.84%	
2020-21	\$8,146,620,023	\$1,164,062,712	16.67%	\$6,845,304,978	\$1,091,918,223	18.98%	
2021-22	\$8,787,709,323	\$641,089,300	7.87%	\$7,447,414,684	\$602,109,707	8.80%	
2022-23	\$8,850,014,352	\$62,305,029	0.71%	\$7,185,410,406	(\$262,004,278)	-3.52%	
2023-24	\$8,708,700,279	(\$141,314,073)	-1.60%	\$6,900,533,065	(\$284,877,341)	-3.96%	
2024-25	\$8,359,662,968	(\$349,037,311)	-4.01%	\$6,679,383,989	(\$221,149,076)	-3.20%	
2025-26	\$8,686,643,470	\$326,980,502	3.91%	\$7,149,013,542	\$469,629,553	7.03%	
GROSS General Revenue is the total amount collected.				NET General Revenue is the total amount available for distribution to Departments and Institutions			

Deductions	
To get from Gross to Net (Refunds, etc)	
749,486,539	
801,557,460	
836,655,827	
830,564,913	
844,583,569	
970,441,500	
1,062,469,754	
1,094,001,614	
1,162,273,086	
1,170,857,211	
1,113,207,327	
1,184,481,942	
1,197,092,064	
1,230,300,709	
1,271,648,803	
1,102,206,753	
1,221,598,480	
1,243,405,531	
1,317,152,643	
1,229,170,557	
1,301,315,045	
1,325,710,010	
1,664,603,946	
1,808,167,214	
1,680,278,979	
1,537,629,928	
Off the Top Deductions	

GROSS GENERAL REVENUE COLLECTIONS BY MAJOR CATEGORY

Gross Tax, Fee & Permit Collections	2021-22		2022-23		2023-24		2024-25		2025-26	
	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%
Corporate Income Tax	849,625,913		1,103,485,070		1,070,940,335		533,067,768		523,627,487	
Individual Income Tax	4,166,580,333		3,662,320,640		3,534,613,514		3,600,478,137		3,869,041,839	
Income Tax Total	\$5,016,206,246	57.1%	\$4,765,805,710	53.9%	\$4,605,553,850	52.9%	\$4,133,545,905	49.3%	\$4,392,669,326	50.4%
Sales & Use Tax Total	\$3,220,333,807	36.6%	\$3,471,483,507	39.2%	\$3,533,039,245	40.6%	\$3,596,009,538	42.9%	\$3,736,114,408	42.9%
Insurance Total	\$163,870,491	1.9%	\$186,325,418	2.1%	\$208,632,189	2.4%	\$281,887,778	3.4%	\$216,877,119	2.5%
Luxury Taxes										
Alcoholic Beverage	41,125,722		39,483,480		39,732,877		39,341,630		37,127,568	
Cigarette	143,602,166		133,792,646		120,328,567		111,120,416		109,978,407	
Cigar & Tobacco	71,914,397		71,984,033		72,964,288		71,863,680		70,087,143	
Medical Marijuana	7,756,598		6,424,263		6,525,162		8,223,562		7,409,762	
Racing	1,791,157		1,564,064		1,424,827		1,352,666		1,306,268	
Games of Skill	46,670,414		54,939,931		60,770,742		64,557,828		66,927,869	
Luxury Taxes Total	\$312,860,454	3.6%	\$308,188,415	3.5%	\$301,746,462	3.5%	\$296,459,781	3.5%	\$292,837,017	3.4%
Other Taxes										
Severance	13,293,009		12,520,290		11,472,458		10,281,134		9,070,594	
Franchise	8,000,000		8,000,000		8,000,000		8,000,000		8,000,000	
Estate	0		0		0		0		0	
Real Estate Transfer	2,607,788		2,607,788		2,607,788		2,607,788		2,607,788	
Security Dept. Fees	18,963,731		61,820,539		19,977,510		20,865,046		20,221,044	
Unclaimed Property Receipts	16,300,593		16,201,203		15,748,601		15,848,024		15,550,007	
Other Miscellaneous	15,274,204		17,061,482		1,922,176		13,754,469		17,288,179	
Other Miscellaneous Total	\$74,439,324	0.8%	\$118,211,302	1.3%	\$59,728,534	0.7%	\$71,356,461	0.9%	\$72,737,612	0.8%
Gross General Revenue Grand Total	\$8,787,710,322		\$8,850,014,353		\$8,708,700,279		\$8,379,259,463		\$8,711,235,481	

GENERAL REVENUE COLLECTIONS BY INDIVIDUAL SOURCE

Taxes, Fees, Permits, Earnings	2021-22	2022-23	2023-24	2024-25	2025-26
ABC Fines	\$374,410	\$355,250	\$217,540	\$179,285	\$214,250
Anonymous Campaign Cont.	160	0	693	50	0
Bail Bondsman Bd. Transfer	103,442	104,271	96,546	86,712	63,635
Beer Permits	1,648,438	1,237,975	1,440,877	1,420,110	1,310,848
Beer Tax	17,509,692	17,525,702	17,435,420	17,004,007	15,452,203
Beer Tax- 25 cents Per Barrel Bingo	410,730	401,218	396,062	379,485	334,189
Gross Receipts Tax	147,913	144,581	126,789	129,630	122,471
Bingo Registration Fee	41,215	44,904	42,840	45,505	51,500
Car Wash Fees	939,064	984,493	1,122,773	1,299,132	1,260,674
Casino Gaming Tax	45,834,989	54,262,842	59,076,178	62,016,032	64,357,361
Casino Licensing Fees	419,520	0	0	255,000	0
Cigar & Tobacco Tax	71,914,397	71,984,033	72,964,288	71,863,680	70,087,143
Cigarette Paper Tax	876,727	859,874	876,546	883,275	800,372
Cigarette Permits					
Cigarette Tax					
DFA Fines, Penalties and Court Cost	142,725,439	132,932,772	119,452,021	110,237,141	109,178,035
DUI Reinstatement Fee	1,569,101	962,722	448,381	947,330	718,193
DWI Reinstatement Fee	5,106	4,790	5,490	4,632	5,055
Dyed Distillate Special Fuel Tax	136,210	140,437	137,364	131,888	109,165
Electronic Games License Fees	8,261,677	9,016,984	8,699,266	8,459,944	9,077,702
Electronic Games Privilege Fee					
Employment Agency Permits Estate Tax	4,885	8,430	1,765	5,721	0
Franchise Tax					
Hard Cider Permit	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000
Income Tax-Corp.	1,650	1,250	1,300	2,000	1,500
Income Tax-Corp Final Payments	574,438,680	712,669,421	709,269,592	370,431,574	357,425,805
Income Tax-Indiv. Estimates Income	275,187,234	390,815,649	361,670,743	162,636,194	166,201,682
Tax-Indiv. Final Payments Income	452,841,073	331,082,445	219,595,467	387,147,122	410,551,412
Tax-Indiv. Withhld-Mth Insurance Premium Tax	718,199,753	425,486,081	404,300,770	402,626,904	493,770,374
	2,995,538,508	2,905,752,113	2,910,717,277	2,810,704,112	2,964,720,053
	163,870,491	186,325,418	208,632,189	281,887,778	216,877,119
Land Cmmsnr-Royalties/Leases	577,060	538,217	369,021	316,571	1,506,759
Large Trucks Speeding Fines	54,004	60,823	66,053	55,270	46,797
Layout Center Permit 3-4-601	200	200	200	300	200
Liquor Enforcement Tax	441,757	437,356	447,785	441,734	423,524
Liquor Permits	3,728,759	3,062,318	3,282,559	3,549,068	3,701,815
Liquor Tax (\$2.50 per gallon) Liquor Tax (\$1.00/.50 per gallon) Medical Marijuana	11,874,997	11,431,106	11,568,860	11,328,036	10,604,633
	954,144	1,103,854	1,190,022	1,243,819	1,532,968
	7,756,598	6,424,263	6,525,162	8,223,562	7,409,762
Miscellaneous 'Licenses & Fees' ('24)	590,818	2,475,800	515,175	1,721,611	3,375,978
Motor Carrier Fees	275,768	267,488	249,978	213,222	348,191
Oil and Gas Commission Fees	2,159,486	1,751,801	0	0	0
Paid Fantasy Sports	226,777	487,604	1,524,935	2,111,661	2,396,538
Pet Store Registration Fee	350	300	0	100	0
Prof Fnd Rsers & Solicitors Fee Racing	59,520	56,850	59,692	62,130	55,910
Taxes-Dog	500,199	304,613	206,881	189,700	179,567
Racing Taxes-Horse	1,290,958	1,259,451	1,217,946	1,162,966	1,126,701
Real Est. Transfer Tax	2,607,788	2,607,788	2,607,788	2,607,788	2,607,788
Sales Tax	3,207,288,295	3,471,483,507	3,533,039,245	3,540,712,234	3,680,538,949
Sales Tx-Liquor Excise & Mixed Drink				38,712,688	39,364,793
Sales Tx-Lg Term Vehcle Lse					
Sales Tx-Residential Moving					
Sales Tx-Short Term Rental	1,080,779	1,041,785	1,018,398	1,111,474	1,146,078
Sales Tx-Vehicle Rental	4,712,450	4,606,754	5,486,084	5,732,129	5,553,842
Sales Tx-Wholesale Vending Securities	7,122,434	8,483,691	9,597,314	9,599,418	9,403,193
Dept. Fees	129,849	133,375	125,671	141,596	107,551
Security Department - Operations	16,132,990	16,639,698	16,715,687	18,451,336	17,590,879
Severance Tax-3/4	2,830,742	55,205,450	3,261,823	2,413,710	2,630,165
Severance Tax-Natural Gas	12,618,009	11,845,290	10,797,458	966,134	8,395,594
	675,000	675,000	675,000	675,000	675,000
Unclaimed Property	16,300,593	16,201,203	15,748,601	15,848,024	15,550,007
Vending Machine Permits	535,701	686,624	329,446	447,856	718,419
Wine Permits	546,775	435,698	474,285	473,968	459,807
Wine Tax-Domestic (Small Winery)	138,600	121,529	122,081	108,223	101,103
Wine Distribution Tax-Imported	3,325,891	3,212,915	3,012,249	3,073,237	2,866,509
Wine Tax-Act 424 of '87 (Light) Wine	76,343	67,721	58,622	52,824	43,527
Enf, Act 424 of '87	7,156	6,261	5,481	4,797	3,892
Wine Enf.Tax-.05 CPer Case Wine	84,328	81,305	77,651	80,153	75,667
Tax-Native-.05C Per Case	3,702	3,273	3,383	2,886	2,633
GROSS GENERAL REVENUES	\$8,787,709,323	\$8,874,304,567	\$8,735,108,712	\$8,370,619,463	\$8,711,235,481

GROSS INCOME TAX COLLECTIONS AS PAID BY CORPORATIONS AND INDIVIDUALS

Fiscal Year	GROSS CORPORATE Income Tax					GROSS INDIVIDUAL Income Tax					Total Gross Income Taxes Collected		Less Income Tax Refunds	Total Income Taxes Collected Less Refunds (2)	
	No. of Returns	Estimates	Workforce 2000 (1)	Final Payments	Total Corporate	No. of Returns	Payroll Withholding	Estimates	Final Payments	Total Individual					
2000-01	39,253	\$199,431,867	\$16,066,487	\$35,046,515	\$250,544,868	1,067,709	\$1,358,038,982	\$271,133,605	\$176,492,094	\$1,805,664,682	\$2,056,209,550	\$2,056,209,550	\$297,341,258	\$1,758,868,292	
2001-02	34,000	\$191,849,477	\$13,701,114	\$26,629,932	\$232,180,523	1,068,972	\$1,401,777,368	\$235,869,859	\$153,846,781	\$1,791,494,008	\$2,023,674,530	\$2,023,674,530	\$333,672,299	\$1,690,002,233	
2002-03	31,521	\$189,771,695	\$11,992,786	\$36,415,126	\$238,179,607	1,075,980	\$1,449,171,171	\$232,405,831	\$150,253,920	\$1,831,830,922	\$2,070,305,530	\$2,070,305,530	\$355,869,688	\$1,714,140,842	
2003-04	33,550	\$201,277,077	\$12,398,699	\$36,858,096	\$250,533,871	1,085,388	\$1,531,202,226	\$253,913,858	\$187,656,004	\$1,972,772,088	\$2,223,305,959	\$2,223,305,959	\$315,412,475	\$1,907,893,484	
2004-05	32,214	\$262,979,318	\$13,169,755	\$35,830,987	\$331,980,060	1,102,570	\$1,637,355,085	\$315,914,092	\$215,472,153	\$2,168,741,330	\$2,480,721,389	\$2,480,721,389	\$327,408,934	\$2,153,312,456	
2005-06	31,995	\$314,419,831	\$18,801,758	\$63,819,834	\$397,041,423	1,128,132	\$1,777,213,270	\$351,734,855	\$228,353,390	\$2,357,301,515	\$2,754,342,938	\$2,754,342,938	\$371,969,237	\$2,382,373,701	
2006-07	29,778	\$351,953,930	\$24,985,857	\$38,724,915	\$415,664,702	1,149,623	\$1,900,670,883	\$388,501,118	\$248,029,695	\$2,537,201,696	\$2,952,866,398	\$2,952,866,398	\$420,311,485	\$2,532,554,913	
2007-08	32,823	\$302,968,907	\$24,610,215	\$51,075,399	\$378,654,522	1,211,119	\$2,067,421,059	\$445,963,102	\$250,779,399	\$2,764,163,560	\$3,142,818,082	\$3,142,818,082	\$454,104,381	\$2,688,713,701	
2008-09	32,494	\$333,859,713	\$23,223,461	\$48,783,894	\$405,867,068	1,207,414	\$2,092,820,615	\$374,469,961	\$240,736,514	\$2,708,027,089	\$3,113,894,158	\$3,113,894,158	\$526,189,914	\$2,587,704,244	
2009-10	32,031	\$311,080,460	\$23,473,353	\$112,558,985	\$447,112,798	1,180,020	\$2,075,791,490	\$303,219,359	\$201,687,629	\$2,580,698,478	\$3,027,811,275	\$3,027,811,275	\$549,844,066	\$2,477,967,209	
2010-11	58,593	\$293,941,568	\$26,127,716	\$97,671,760	\$417,741,044	1,222,515	\$2,193,224,480	\$264,632,842	\$287,299,639	\$2,745,156,960	\$3,162,898,004	\$3,162,898,004	\$509,439,805	\$2,653,458,199	
2011-12	72,209	\$315,890,795	\$25,552,076	\$119,375,141	\$460,818,012	1,235,118	\$2,280,750,577	\$297,912,252	\$319,208,834	\$2,897,871,663	\$3,358,689,675	\$3,358,689,675	\$549,998,587	\$2,808,691,088	
2012-13	74,306	\$322,413,613	\$27,396,850	\$108,710,778	\$458,521,241	1,235,203	\$2,385,352,401	\$348,631,033	\$414,945,904	\$3,148,929,337	\$3,607,450,578	\$3,607,450,578	\$550,462,222	\$3,056,988,356	
2013-14	78,320	\$329,083,804	\$27,314,878	\$111,124,878	\$467,523,559	1,300,038	\$2,432,768,841	\$343,140,210	\$339,322,480	\$3,115,231,532	\$3,582,755,091	\$3,582,755,091	\$578,067,118	\$3,004,687,973	
2014-15	76,957	\$374,721,609	\$27,017,823	\$118,390,585	\$520,130,018	1,321,406	\$2,485,857,342	\$365,179,870	\$381,108,946	\$3,232,146,159	\$3,752,276,176	\$3,752,276,176	\$567,900,515	\$3,184,375,661	
2015-16	78,751	\$341,809,757	\$32,310,286	\$144,899,132	\$519,019,175	1,308,744	\$2,393,491,425	\$360,310,489	\$398,357,239	\$3,152,159,153	\$3,671,178,328	\$3,671,178,328	\$435,693,955	\$3,235,484,373	
2016-17	78,084	\$307,155,870	\$30,520,788	\$126,693,653	\$464,370,312	1,306,534	\$2,521,485,016	\$356,897,915	\$341,733,705	\$3,220,116,636	\$3,684,486,948	\$3,684,486,948	\$514,361,706	\$3,170,125,242	
2017-18	78,084	\$293,661,996	\$26,915,863	\$112,991,148	\$433,569,007	1,337,843	\$2,636,785,196	\$389,391,164	\$336,489,317	\$3,362,665,677	\$3,796,234,684	\$3,796,234,684	\$535,204,280	\$3,261,030,403	
2018-19	85,191	\$415,754,631	\$26,493,281	\$154,415,347	\$596,663,259	1,370,372	\$2,772,403,682	\$337,952,690	\$496,098,204	\$3,606,454,575	\$4,203,117,834	\$4,203,117,834	\$570,273,073	\$3,632,844,761	
2019-20	84,680	\$314,820,901	\$36,199,391	\$167,346,279	\$518,366,571	1,289,471	\$2,819,290,950	\$344,792,750	\$260,319,083	\$3,424,402,784	\$3,942,769,355	\$3,942,769,355	\$552,914,831	\$3,389,854,524	
2020-21	93,127	\$436,274,992	\$31,800,148	\$215,643,066	\$683,718,206	1,605,293	\$2,789,121,562	\$464,502,203	\$725,811,133	\$3,979,434,897	\$4,663,153,103	\$4,663,153,103	\$567,331,918	\$4,095,821,186	
2021-22	90,919	\$574,438,680	\$41,931,425	\$275,187,234	\$891,557,339	1,403,843	\$2,995,538,508	\$452,841,073	\$718,199,753	\$4,166,579,333	\$5,058,136,672	\$5,058,136,672	\$505,967,458	\$4,552,169,214	
2022-23	92,738	\$712,669,421	\$56,050,487	\$390,815,649	\$1,159,535,557	1,482,356	\$2,905,752,113	\$331,082,445	\$425,486,081	\$3,662,320,640	\$4,821,856,197	\$4,821,856,197	\$828,487,301	\$3,993,368,896	
2023-24	92,866	\$709,269,592	\$56,827,293	\$361,670,743	\$1,127,767,628	1,504,908	\$2,910,717,277	\$219,595,467	\$404,300,770	\$3,534,613,514	\$4,662,381,143	\$4,662,381,143	\$918,995,529	\$3,743,385,614	
2024-25	82,549	\$370,431,574	\$45,128,287	\$162,636,194	\$578,196,055	1,476,347	\$2,810,704,112	\$220,503,079	\$336,478,737	\$3,367,685,928	\$3,945,881,982	\$3,945,881,982	\$792,282,154	\$3,153,599,828	
2025-26	82,287	\$357,425,805	\$29,892,170	\$166,201,682	\$553,519,657	1,477,534	\$2,964,720,053	\$250,031,758	\$409,907,531	\$3,624,659,342	\$4,178,178,999	\$4,178,178,999	\$624,326,126	\$3,553,852,873	

(1) Gross Workforce 2000 Collections in Corporate Income Tax are designated as a Special Revenue, all other Income Tax Collections are designated as General Revenue

(2) Total Income Taxes Collected represent Total Gross General and Gross Special Income Tax Collections less Corporate and Individual Income Tax Refunds

(3) For the years 2000-01, the number of corporate returns does not include Subchapter S returns which are now processed in the individual Returns Section.

YEAR-END RECOVERABLE GENERAL REVENUE
(General Revenue not spent, recovered & deposited into surplus)

Agency / Fund	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Agriculture Department	\$254,301	\$31,688	\$91,644	\$8,816	\$186,208	\$391,790	\$981,094	\$949,332	\$541,717	\$284,484	\$412
Arkansas State Police	147,691	126,898	79,436	127,981	146,705	40,159	3,254,187	3,495,713	7,877	10,336	0
Community Correction	68,815	63,016	45,200	88,298	1,440,677	107,379	3,978,858	4,874,135	10,171	4,161	0
Correction Department	50,297	339,385	57,764	1,974,174	60,203	21,898	15,189,952	2,807,297	22,152	16,942,515	0
Crime Information Center	0	0	0	278,788	0	2,754,588	157,745	187,980	0	0	0
ADE Ed Facilities/Transportation	214,495	240,417	326,172	295,543	193,847	223,283	320,167	304,755	168,932	261,684	116,420
Department of Information Systems	156,721	1,417	0	0	0	0	0	0	0	0	0
Department of Career Ed	238,979	418,273	378,800	555,848	552,235	505,655	502,432	6,310	9,500	0	0
DHS - Aging & Adult Svcs	45,426	72,433	711	2,331	7,561	112	0	0	0	0	0
DHS - Child Care & Early Child Ed	0	47	0	717	46	679	147	68	173	0	0
DHS - Children & Family	46,729	88,355	147,241	322,127	721,204	1,527,280	169,718	187,969	57,261	94,909	36
DHS - County Operations	11,837	12,724	5,401	11,347	14,639	28,090	26,911	6,967	1,811	2,440	0
DHS - Developmental Disabilities	4,203	22,762	4,520	5,042	345,159	352,765	6,842	3,770	5,461	6,711	0
DHS - Medical Services	457	542	547	22,057	363,222	1,445	1,274	1,627	197	0	0
DHS - Grants	50,326	229,598	183,042	380,500	117,004	2,046,402	1,148,090	60,353	1,809	0	1,000
DHS - Human Services Admin	1,300	3,575	8,010	324	1,849	20,767	36,763	6,946	247	113,751	11,743
DHS - Behavioral Health	3,993	285,739	41,778	132,348	4,355,026	294,437	60,937	37,459	4,733	340	0
DHS - Provider Services and Quality Assurance								864	344	178,410	129,347
DWS - State Services for Blind	15,295	1,734	19,699	50,074	9,200	99,979	83,846	0	0	0	0
DHS - Youth Services	24,570	10,171	99,409	35,155	162,245	105,340	26,185	37,859	6,292	100	136,013
Economic Development	369,988	542,245	1,269,707	2,694,454	67,492	683	3,538,183	2,368,374	1,120,068	1,885,233	1,543,388
Educational Television	20,133	2,334	67,732	17,617	263,342	15,546	230,653	276,243	1	151,191	0
Environmental Quality	0	0	0	0	0	0	0	0	0	0	0
Health Department	262,416	217,692	132,093	129,491	121,564	180,137	3,453,031	5,271,138	953,639	5,710,450	396,614
Heritage Department	58,502	92,618	297,392	499,576	727,217	757,494	948,715	953,050	810,397	969,872	1,011,127
Higher Education	22,698	1,426	22,232	1,015,491	267,635	2,842,335	1,147,661	730,318	600,170	148,795	426,132
Labor Department	4,208	28,584	7,363	48,081	137,133	630	135,432	367,295	150	84,316	357,309
Military Department	493,393	84,959	0	747	11,349	4,751	323,433	24,870	0	533	0
Parks and Tourism	331,239	6,989	4,599	1,925	12	10,651	945,898	2,289,051	486,018	3,423,190	1,770,344
Rehabilitation Services	995,677	44,949	15,019	120,107	14,345	19,198	560,052	742,224	493,508	463,915	0
School for the Blind	172,680	11,799	2,387	4,533	8,186	61,542	313,891	126	0	25,032	0
School for the Deaf	692,256	406,158	3,435	243	25	57,503	441,090	89	14	44,621	0
State Library	161,207	70,865	32,703	219,597	176,384	161,181	336,958	361,818	96,501	265,614	103,342
Voc. Tech. Education - Schools	0	0	0	0	0	0	0	0	0	0	0
State Miscellaneous Agencies	2,948,210	3,487,865	3,151,849	2,498,436	2,266,563	1,641,079	1,306,368	6,025,625	1,719,857	2,065,143	2,065,265
Previous Session Projects	0	0	0	29,203	925,300	228,300	0	14,725	20,847	11,489	0
TOTAL	\$7,868,041	\$6,947,256	\$12,991,771	\$23,141,943	\$13,663,574	\$14,675,330	\$39,634,392	\$32,394,351	\$7,139,846	\$33,149,235	\$8,068,491

NOTE: Adjustments may be have been made to the initial reported numbers shown here.

GENERAL REVENUE DISTRIBUTIONS

Under the Provisions of the Revenue Stabilization Law

Amount Received & the Percent of the Total Distribution for Selected Entities

Amount Received & the Percent of the Total Distribution for Selected Entities														
STATE FISCAL YEAR	* TOTAL GENERAL REVENUE DISTRIBUTED THROUGH RSA	** PUBLIC SCHOOL & GENERAL ED		DEPARTMENT OF HUMAN SERVICES		INSTITUTIONS OF HIGHER EDUCATION		CORRECTION DIVISION ONLY	COMMUNITY CORRECTION DIVISION ONLY	TOTAL CORRECTION & COMM'Y CORR'N DIVISIONS		DIVISION OF HEALTH ***		
		Amount	% of Total	Amount	% of Total	Amount	% of Total			Amount	% of Total	Amount	% of Total	
2000-01	3,258,940,496	1,580,961,193	48.51%	638,218,774	19.58%	514,909,379	15.80%	165,418,373	30,045,801	195,464,174	6.00%	53,355,343	1.64%	
2001-02	3,238,373,556	1,596,971,896	49.31%	626,263,367	19.34%	527,177,887	16.28%	167,500,505	30,871,117	198,371,622	6.13%	51,342,601	1.59%	
2002-03	3,250,769,591	1,621,933,800	49.89%	622,499,723	19.15%	511,153,808	15.72%	179,159,243	29,272,859	208,432,102	6.41%	48,684,494	1.50%	
2003-04	3,525,966,225	1,659,114,114	47.05%	733,611,281	20.81%	554,270,924	15.72%	201,830,355	43,873,760	245,704,115	6.97%	51,274,390	1.45%	
2004-05	3,629,925,804	1,659,840,379	45.73%	815,911,281	22.48%	568,558,555	15.66%	206,530,355	44,873,760	251,404,115	6.93%	52,707,340	1.45%	
2005-06	3,825,053,006	1,735,118,772	45.36%	907,330,469	(A) 23.72%	606,647,542	15.86%	244,972,956	52,950,724	297,923,680	7.79%	51,224,961	These FY are included & counted in DHS Totals	
2006-07	4,058,615,931	1,805,512,826	44.49%	1,026,516,540	(A) 25.29%	644,122,455	15.87%	251,867,752	53,000,172	304,867,924	7.51%	52,341,141		
2007-08	4,352,672,064	1,948,634,960	44.77%	989,119,995	(B) 22.72%	709,869,701	16.31%	271,313,982	68,597,520	339,911,502	7.81%	53,971,145	1.24%	
2008-09	4,434,670,544	1,987,210,905	44.81%	1,032,544,736	23.28%	710,963,752	16.03%	278,716,757	64,501,792	343,218,549	7.74%	53,367,173	1.20%	
2009-10	4,323,123,169	1,914,945,037	44.30%	979,869,660	22.67%	700,597,645	16.21%	275,838,321	62,179,748	338,018,069	7.82%	87,844,605	2.03%	
2010-11	4,478,899,998	1,981,050,412	44.23%	1,014,693,388	22.65%	725,496,284	16.20%	290,303,309	66,411,671	356,714,980	7.96%	90,966,527	2.03%	
2011-12	4,595,925,000	2,038,965,728	44.36%	1,029,501,809	22.40%	733,501,246	15.96%	296,737,360	70,484,604	367,221,964	7.99%	92,326,264	2.01%	
2012-13	4,727,499,998	2,093,609,651	44.29%	1,131,626,691	23.94%	729,571,705	15.43%	298,842,000	69,975,623	368,817,623	7.80%	90,838,467	1.92%	
2015-16	5,190,399,998	2,268,871,620	43.71%	1,333,248,875	25.69%	733,562,404	14.13%	336,663,255	78,610,629	415,273,884	8.00%	78,896,794	1.52%	
2016-17	5,333,100,000	2,292,597,650	42.99%	1,445,193,167	27.10%	733,562,404	13.75%	340,723,785	78,610,629	419,334,414	7.86%	78,896,794	1.48%	
2017-18	5,457,640,671	2,298,375,523	42.11%	1,562,067,989	28.62%	733,562,404	13.44%	349,646,130	86,273,392	435,919,522	7.99%	78,491,994	1.44%	
2018-19	5,626,034,616	2,298,196,559	40.85%	1,668,800,679	29.66%	745,610,919	13.25%	353,186,149	87,984,370	441,170,519	7.84%	78,491,994	1.40%	
2019-20	5,680,382,142	2,372,482,951	41.77%	1,673,279,777	29.46%	749,767,042	13.20%	381,878,946	91,115,363	472,994,309	8.33%	84,758,459	1.49%	
2020-21	5,899,559,586	2,377,715,128	40.30%	1,802,963,242	30.56%	755,184,160	12.80%	362,884,165	96,252,137	459,136,302	7.78%	82,895,813	1.41%	
2021-22	5,849,199,783	2,406,392,349	41.14%	1,783,382,813	30.49%	764,451,233	13.07%	375,058,996	96,899,889	471,958,885	8.07%	83,336,864	1.42%	
2022-23	6,024,329,476	2,504,632,542	41.58%	1,829,699,565	30.37%	777,002,109	12.90%	378,956,016	97,653,507	476,609,523	7.91%	83,860,896	1.39%	
2023-24	6,202,111,391	2,538,458,054	40.93%	1,832,694,853	29.55%	781,291,567	12.60%	434,337,302	104,739,443	539,076,745	8.69%	81,845,348	1.32%	
2024-25	6,311,460,566	2,642,586,805	41.87%	1,837,182,893	29.11%	778,835,582	12.34%	434,873,587	105,311,074	540,184,661	8.56%	81,954,072	1.30%	
2025-26	6,493,998,981	2,733,291,580	42.09%	1,858,775,310	28.62%	777,510,147	11.97%	483,073,407	107,773,354	590,846,761	9.10%	82,752,300	1.27%	

* Total actual General Revenue distribution to fund and fund accounts as allocated through Revenue Stabilization. Does not include other funding sources.

** Public School Fund and General Education does not include Technical Institutions or Institutions of Higher Education. 2023-24 value includes \$31,701,900 for Division of Early Childhood and Secondary Education - Education Freedom Accounts

*** Health Division numbers do not include Boards and Commission as established in the creation of the Department of Health through Transformation

(A) Department of Health merged into Department of Human Services pursuant to Act 1954 of 2005.

(B) Department of Health was demerged from the Department of Human Services pursuant to Act 384 of 2007.

**GENERAL REVENUE TOTAL COLLECTIONS, DEDUCTIONS AND
NET AVAILABLE FOR DISTRIBUTION TO AGENCIES AND INSTITUTIONS**

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
INCOME:						
GROSS GENERAL REVENUE	\$8,146,620,023	\$8,787,709,323	\$8,874,304,567	\$8,735,108,713	\$8,379,259,463	\$8,711,235,481
PLUS: Additional One Time Money (Various Sources)						
ADJUSTED GENERAL REVENUE AVAILABLE INCLUDING ONE TIME FUNDS	\$8,146,620,023	\$8,787,709,323	\$8,874,304,567	\$8,735,108,713	\$8,379,259,463	\$8,711,235,481
LESS "OFF THE TOP" DISBURSEMENTS:						
Refunds and Claims:						
Claims & Taxes Erroneously Paid	255,437	134,910	1,227,270	415,214	645,787	437,852
Uncollected Checks	3,629,029	901,090	2,276,850	2,108,932	1,706,100	3,003,469
Other Claims & Payments	21,692,231	13,548,629	20,786,095	23,884,288	17,244,608	21,150,690
Individual and Corporate Income Tax Refunds	567,331,918	505,967,457	828,487,301	918,995,529	792,282,155	624,326,126
Refunds and Claims Total	\$592,908,615	\$520,552,086	\$852,777,516	\$945,403,963	\$811,878,650	\$648,918,137
Debt Services:						
College Savings Bond Fund	23,198,488	20,443,988	18,276,713	23,310,499	23,292,690	23,288,139
Water Waste Pollutn Abatmnt Bnd	14,800,000	14,800,000	14,800,000	14,800,000	14,800,000	14,800,000
Debt Service Total	\$37,998,488	\$35,243,988	\$33,076,713	\$38,110,499	\$38,092,690	\$38,088,139
Educational Excellence Trust Fund	\$348,524,807	\$395,129,648	\$432,253,050	\$468,374,822	\$477,358,006	\$483,886,241
City-County Tourist Facilities	\$887,908	\$887,908	\$887,908	\$887,908	\$887,908	\$887,908
Constitutional Officers Fund & State Central Services Fund	\$250,108,485	\$271,638,658	\$272,287,027	\$269,972,195	\$250,484,007	\$259,855,693
Educational Adequacy Fund	\$30,810,184	\$37,930,131	\$38,211,903	\$41,405,129	\$42,199,258	\$42,776,365
Economic Development & Incentive Fund	\$29,188,879	\$33,467,377	\$32,830,881	\$39,170,750	\$44,802,043	\$51,360,074
Amendment 82 Bond Payments	\$5,288,595	\$5,288,808	\$5,286,885	\$5,278,063	\$5,285,436	\$5,285,049
Highway Casino Gaming	\$5,599,085	\$13,156,037	\$21,282,278	\$25,972,319	\$28,887,477	\$31,164,334
GRAND TOTAL "OFF THE TOP" DEDUCTIONS	1,301,315,045	1,325,710,010	1,688,894,161	1,834,575,648	1,699,875,475	1,562,221,939
NET AVAILABLE FOR DISTRIBUTION	\$6,845,304,978	\$7,447,414,684	\$7,185,410,406	\$6,900,533,065	\$6,679,383,989	\$7,149,013,542
Actually Distributed to Agencies, Institutions, Local, Rainy Day & Other	\$5,899,559,586	\$5,849,199,783	\$6,024,329,476	\$6,202,111,391	\$6,311,460,566	\$6,493,998,981
SURPLUS: Collections over Distributions Plus Amount Recouped	\$945,745,392	\$1,598,214,901	\$1,161,080,930	\$698,421,674	\$367,923,423	\$655,014,561

General Revenue Distribution by Department - Numbers in Red Underline Represent Funding From the Miscellaneous Agencies Fund

General Revenue (Underline, Italic and Numbers in Red are funded from "Miscellaneous Agencies Fund")	FY2022	FY2023	FY2024	FY2025	FY2026
Department of Agriculture	18,277,498	18,293,095	19,466,991	19,479,187	19,870,371
<u>Department of Agriculture - Natural Resources Commission</u>	<u>\$6,468,625</u>	<u>\$6,469,241</u>	<u>\$6,654,698</u>	<u>\$6,655,267</u>	<u>\$6,715,203</u>
<u>Department of Agriculture - Fair Related Expenses - Aqi Fair Fund</u>	<u>\$789,272</u>	<u>\$789,272</u>	<u>\$789,272</u>	<u>\$1,519,272</u>	<u>\$1,519,272</u>
<u>Department of Agriculture - State Meat Inspection Program</u>	<u>\$250,000</u>	<u>\$250,000</u>	<u>\$250,000</u>	<u>\$250,000</u>	<u>\$250,000</u>
<u>Department of Agriculture - Rural Fire Protection</u>	<u>\$50,000</u>	<u>\$50,000</u>	<u>\$50,000</u>	<u>\$50,000</u>	<u>\$50,000</u>
<u>Department of Agriculture - L & P - Show Premiums</u>					
Total Department of Agriculture	\$25,835,395	\$25,851,608	\$27,210,961	\$27,953,726	\$28,404,846
Economic Development Commission	15,233,684	21,035,903	21,238,499	21,339,734	20,660,189
Rehabilitation Services	11,596,466	11,641,802	11,922,857	11,942,101	11,942,101
Skills Development Fund	3,585,793	3,586,921	3,608,348	3,608,348	3,608,348
State Services for the Blind (Transferred FY2020)	1,897,471	1,900,926	1,962,217	1,972,456	1,972,456
Div. of Workforce Services - Adult Ed	918,273	918,996	1,025,268	1,026,253	1,057,391
Div. of Workforce Services - TANF	3,682,210	3,685,419	3,685,419	150,000	150,000
<u>Department of Commerce - Waterways Commission</u>	<u>\$254,535</u>	<u>\$254,535</u>	<u>\$274,195</u>	<u>\$274,195</u>	<u>\$274,195</u>
<u>Department of Commerce - Wine Prod Council</u>	<u>\$1,750</u>	<u>\$4,750</u>	<u>\$4,750</u>	<u>\$4,750</u>	<u>\$4,750</u>
Services for the Blind (Transferred FY2020)					
<u>Department of Commerce - AEDC - DST Research Grants</u>					
<u>Department of Commerce - AEDC - Rural Services Division</u>					
<u>Commerce - AEDC - Science & Technology Authority</u>					
Total Department of Commerce	\$21,936,498	\$21,993,349	\$22,483,054	\$18,978,103	\$19,009,241
Division of Correction	375,058,996	378,956,016	434,337,302	434,873,587	483,073,407
Division of Community Correction	96,899,889	97,653,507	104,739,443	105,311,074	107,773,354
County Jail Reimbursement	19,365,944	25,765,944	25,765,944	25,765,944	34,800,000
<u>Dept of Corrections - Post Prison Transfer Board (Parole Board)</u>	<u>\$2,413,085</u>	<u>\$2,413,945</u>	<u>\$2,547,479</u>	<u>\$2,548,467</u>	<u>\$2,607,124</u>
<u>Department of Corrections - Sentencing Commission</u>	<u>\$416,363</u>	<u>\$416,363</u>	<u>\$519,717</u>	<u>\$519,717</u>	<u>\$524,936</u>
<u>Department of Corrections</u>	<u>\$201,260</u>	<u>\$205,639</u>	<u>\$205,639</u>	<u>\$0</u>	<u>\$0</u>
Total Department of Corrections	\$494,355,537	\$505,411,414	\$568,115,524	\$569,018,789	\$628,778,821
DESE - Education Freedom Accounts			31,701,900	97,487,318	187,487,318
Higher Education Grants	40,619,625	40,619,625	40,619,625	40,619,625	43,619,625
Division of Elementary & Secondary Education	17,149,189	17,196,441	18,260,460	18,282,199	18,282,199
Division of Higher Education	11,644,080	11,645,808	11,955,601	11,989,758	12,066,588
School for the Deaf	11,070,981	11,092,319	11,808,489	11,812,933	12,098,079
School for the Blind	7,703,572	7,721,552	8,210,740	8,218,836	8,218,836
Child Care Grant (Transferred to Ed FY2024)			7,056,193	7,056,193	7,056,193
Educational Television	5,459,958	5,472,881	5,823,608	5,825,736	5,986,636
State Library	3,695,744	3,696,730	3,858,205	3,859,435	3,923,088
Northwest TI	3,059,189	3,066,434	3,304,826	3,308,152	3,388,836
Div of Academic Facilities & Transportation	2,658,305	2,662,495	2,854,502	2,857,204	3,052,280
Child Care/Early Childhood Ed (Trans from DHS FY2024)			2,576,668	2,589,553	2,589,553
Crowley's Ridge TI (Merged with East AR CC FY2019)					
DESE - Succeed Scholarship	3,300,000	3,300,000			
Division of Career and Technical Education	9,500	9,500			
Education Facilities Partnership	41,828,951	70,328,951			
Institution Productivity Funding					
Riverside VTS (Transferred to Education FY2022)					
<u>Department of Education - Martin Luther King, Jr. Commission</u>	<u>\$300,494</u>	<u>\$297,741</u>	<u>\$336,950</u>	<u>\$338,179</u>	<u>\$366,460</u>
Total Department of Education	148,499,588	177,110,477	148,367,767	\$214,245,121	\$308,135,691
Division of Elementary & Secondary Education	2,221,385,390	2,291,011,525	2,409,366,375	2,443,582,431	2,443,582,431
Career and Technical Education	22,730,476	22,730,645	22,809,819	26,883,872	26,883,872
Career & Tech Ed-Adult Education	8,137,976	8,137,976	8,489,176	8,489,176	8,489,176
State Library	5,641,919	5,641,919	5,641,919	5,641,919	5,641,919
Total Department of Education Public School Fund	\$2,257,895,761	\$2,327,522,065	\$2,446,307,289	\$2,484,597,398	\$2,484,597,398
Division of Environmental Quality	4,045,277	4,047,126	4,201,485	4,202,841	4,297,361
<u>Department of Energy and Environment - Geological Survey</u>	<u>\$2,106,032</u>	<u>\$2,107,262</u>			
<u>Department of Energy and Environment - PC&E - Comm. Exps</u>					
Total Department of Energy and Environment	\$6,151,309	\$6,154,388	\$4,201,485	\$4,202,841	\$4,297,361
Department of Health	80,387,021	80,910,069	81,845,348	81,954,072	92,752,300
<u>Department of Health - Health Services Agency</u>	<u>\$412,456</u>	<u>\$412,456</u>	<u>\$438,172</u>	<u>\$438,172</u>	<u>\$438,172</u>
<u>Department of Health - Minority Health Commission</u>	<u>\$237,583</u>	<u>\$237,583</u>	<u>\$260,584</u>	<u>\$262,564</u>	<u>\$211,174</u>
<u>Department of Health - Spinal Cord Commission</u>	<u>\$2,299,804</u>	<u>\$2,300,788</u>	<u>\$2,428,237</u>	<u>\$2,429,102</u>	<u>\$2,476,418</u>
Total Department of Health	\$83,336,864	\$83,860,896	\$84,972,341	\$85,083,910	\$95,878,064
Aging, Adult and Behavioral Health	95,165,518	101,232,260	103,583,993	103,643,589	104,981,456
Child Care/Early Childhood Ed(Transferred to Ed FY2024)	2,167,125	2,573,405			
Children and Family Services	119,946,575	130,997,824	138,690,275	139,333,393	139,733,393
County Operations	47,383,974	52,470,649	53,784,108	57,419,886	58,700,789
Developmental Disabilities Services	65,234,278	65,306,674	65,496,503	65,603,057	65,603,057
DHS - Grants (Medicaid)	1,373,215,466	1,396,781,898	1,389,725,705	1,389,725,705	1,402,725,705
DHS Administration	23,733,915	\$23,778,727	24,487,611	24,518,586	25,037,046
Medical Services	2,325,764	2,333,276	2,439,870	2,442,596	2,564,587
Provider Services and Quality Assurance	5,312,733	5,321,846	5,510,773	5,515,977	5,998,017
Youth Services	48,897,465	48,903,006	48,976,015	48,980,104	53,431,260
Total Department of Human Services	\$1,783,382,813	\$1,829,699,565	\$1,832,694,853	\$1,837,182,893	\$1,858,775,310
<u>Department of Inspector General - Fair Housing Commission</u>	<u>\$261,312</u>	<u>\$278,799</u>	<u>\$293,718</u>	<u>\$294,702</u>	<u>\$462,702</u>
<u>Inspector General - Office of Medicaid Inspector General</u>	<u>\$1,180,616</u>	<u>\$1,205,758</u>	<u>\$1,268,459</u>	<u>\$1,269,320</u>	<u>\$1,101,320</u>
Total Department of Inspector General	\$1,441,928	\$1,484,557	\$1,562,177	\$1,564,022	\$1,564,022

General Revenue Distribution by Department (con't) - Numbers in Red Underline Represent Funding From the Miscellaneous Agencies Fund

General Revenue (Underline, Italic and Numbers in Red are funded from "Miscellaneous Agencies Fund")	FY2022	FY2023	FY2024	FY2025	FY2026
Parks and Tourism	20,614,754	20,630,801	22,067,735	22,082,257	22,082,257
Division of Arkansas Heritage	7,324,050	7,327,148	7,752,638	7,755,838	7,755,838
<u>Parks, Heritage, & Tourism - War Memorial Stadium Comm.</u>	<u>\$425,264</u>	<u>\$425,264</u>	<u>\$425,264</u>	<u>\$425,264</u>	<u>\$425,264</u>
<u>Department of Parks, Heritage, & Tourism - Capitol Zoning Commission</u>	<u>\$254,672</u>	<u>\$254,672</u>	<u>\$254,672</u>	<u>\$254,672</u>	<u>\$254,672</u>
Total Department of Parks, Heritage, and Tourism	\$28,618,740	\$28,637,885	\$30,500,309	\$30,518,031	\$30,518,031
Division of Arkansas State Police	70,554,741	78,118,514	88,687,527	92,596,808	94,140,872
Crime Information Center	2,541,309	2,143,658	2,182,877	2,186,443	2,204,581
<u>Department of Public Safety - Crime Laboratory</u>	<u>\$11,654,316</u>	<u>\$11,963,387</u>	<u>\$14,093,854</u>	<u>\$14,703,215</u>	<u>\$15,009,259</u>
<u>Department of Public Safety - Emergency Management</u>	<u>\$9,401,907</u>	<u>\$9,403,409</u>	<u>\$9,696,019</u>	<u>\$9,697,499</u>	<u>\$9,697,499</u>
<u>Department of Public Safety - Law Enf. Standards & Trng.</u>	<u>\$3,746,848</u>	<u>\$4,048,319</u>	<u>\$4,260,400</u>	<u>\$4,357,881</u>	<u>\$5,201,651</u>
<u>Department of Public Safety - Crime Victims Reparation</u>		<u>\$2,300,000</u>	<u>\$2,300,000</u>	<u>\$2,300,000</u>	<u>\$1,600,000</u>
<u>Public Safety Crim Detn Facil Review & Trans Juvnl Offndr</u>				<u>\$110,639</u>	<u>\$50,639</u>
<u>Department of Public Safety - LESO</u>	<u>\$79,020</u>	<u>\$75,984</u>	<u>\$85,101</u>	<u>\$85,761</u>	<u>\$102,085</u>
<u>Public Safety - Emergency Management Fire Prevention</u>	<u>\$30,000</u>	<u>\$30,000</u>	<u>\$30,000</u>	<u>\$30,000</u>	<u>\$30,000</u>
Total Department of Public Safety	\$98,008,141	\$108,083,271	\$121,335,778	\$126,068,246	\$128,036,586
Department of Military	7,745,921	7,748,372	9,992,198	10,109,327	8,931,344
<u>Department of Military - Nat'l Guard Museum</u>	<u>\$139,452</u>	<u>\$140,446</u>	<u>\$155,386</u>	<u>\$157,696</u>	<u>\$0</u>
Total Department of Military	\$7,885,373	\$7,888,818	\$10,147,584	\$10,267,023	\$8,931,344
<u>DSAS - Building Authority Division</u>	<u>\$2,174,898</u>	<u>\$2,179,145</u>	<u>\$2,156,852</u>	<u>\$2,175,412</u>	<u>\$2,212,759</u>
<u>DSAS - Office of Geographic Information</u>	<u>\$1,282,979</u>	<u>\$1,283,225</u>	<u>\$1,425,764</u>	<u>\$1,408,927</u>	<u>\$1,888,356</u>
Total Department of Shared Administrative Services	\$3,457,877	\$3,462,370	\$3,582,616	\$3,584,339	\$4,101,115
<u>Department of Veterans' Affairs</u>	<u>\$2,912,760</u>	<u>\$3,212,991</u>	<u>\$3,255,106</u>	<u>\$3,255,956</u>	<u>\$3,605,183</u>
<u>Veterans' Affairs - Disabled Veterans Service Office</u>	<u>\$38,709</u>	<u>\$38,709</u>	<u>\$42,190</u>	<u>\$42,487</u>	<u>\$52,902</u>
<u>Veterans' Affairs - Veterans Child Welfare Serv. Off.</u>	<u>\$151,799</u>	<u>\$151,799</u>	<u>\$162,810</u>	<u>\$163,056</u>	<u>\$137,937</u>
Total Department of Veterans' Affairs	\$3,103,268	\$3,403,499	\$3,460,106	\$3,461,499	\$3,796,022
Child Support Enforcement	12,619,632	12,631,574	13,246,341	13,288,801	13,288,801
<u>DFA - Alcohol Beverage & Tobacco Control</u>	<u>\$2,710,908</u>	<u>\$2,693,036</u>	<u>\$2,763,940</u>	<u>\$2,832,263</u>	<u>\$3,691,605</u>
<u>DFA - Alcohol Beverage Control</u>	<u>\$822,982</u>	<u>\$822,982</u>	<u>\$859,342</u>	<u>\$859,342</u>	<u>\$0</u>
<u>DFA - Assessment Coordination</u>	<u>\$493,220</u>	<u>\$531,946</u>	<u>\$586,950</u>	<u>\$591,144</u>	<u>\$591,144</u>
<u>DFA - Child Advocacy Centers</u>	<u>\$1,131,791</u>	<u>\$2,331,791</u>	<u>\$2,331,791</u>	<u>\$2,331,791</u>	<u>\$2,331,791</u>
<u>DFA - Child Welfare Restructuring</u>	<u>\$259,810</u>	<u>\$259,810</u>	<u>\$259,810</u>	<u>\$259,810</u>	<u>\$259,810</u>
<u>DFA - Children's Hospital</u>	<u>\$3,322,715</u>	<u>\$3,322,715</u>	<u>\$3,322,715</u>	<u>\$3,322,715</u>	<u>\$3,322,715</u>
<u>DFA - Department Justice Non-Victim Assistance</u>	<u>\$950,000</u>	<u>\$950,000</u>	<u>\$950,000</u>	<u>\$950,000</u>	<u>\$950,000</u>
<u>DFA - Developmental Disabilities Council</u>	<u>\$34,984</u>	<u>\$34,984</u>	<u>\$35,896</u>	<u>\$35,896</u>	<u>\$35,896</u>
<u>DFA - Racing Commission</u>	<u>\$1,973,553</u>	<u>\$1,994,800</u>	<u>\$2,077,434</u>	<u>\$2,012,923</u>	<u>\$2,012,923</u>
<u>DFA - Tobacco Control Board</u>					
<u>DFA - UAMS-Child Abuse/Violence</u>	<u>\$60,377</u>	<u>\$60,377</u>	<u>\$60,377</u>	<u>\$60,377</u>	<u>\$60,377</u>
<u>DFA - Various Grants & Expenses</u>	<u>\$1,063,406</u>	<u>\$1,063,406</u>	<u>\$1,063,406</u>	<u>\$1,063,406</u>	<u>\$913,406</u>
<u>DFA - Victims of Crime Justice Assistance</u>	<u>\$341,237</u>	<u>\$341,237</u>	<u>\$341,237</u>	<u>\$341,237</u>	<u>\$341,237</u>
<u>DFA State's Contribution Obligations</u>	<u>\$1,349,723</u>	<u>\$1,511,595</u>	<u>\$1,576,427</u>	<u>\$1,622,927</u>	<u>\$1,772,927</u>
Total Department of Finance and Administration	\$27,134,338	\$28,550,253	\$29,475,666	\$29,572,632	\$29,572,632
Department of Labor and Licensing	3,777,575	3,777,575	3,908,028	3,909,567	4,019,479
County Aid	21,428,616	21,428,616	21,428,616	21,428,616	21,428,616
Motor Vehicle Acquisition					
Municipal Aid	29,372,099	29,372,099	29,372,099	29,372,099	29,372,099
Performance Fund		10,000,000			
<u>Election Commissioners, State Board</u>	<u>\$4,766,850</u>	<u>\$629,850</u>	<u>\$4,822,903</u>	<u>\$876,351</u>	<u>\$5,013,351</u>
<u>Ethics Commission</u>	<u>\$956,370</u>	<u>\$956,986</u>	<u>\$1,038,550</u>	<u>\$1,044,042</u>	<u>\$1,152,605</u>
<u>Judicial Discipline & Disability Commission</u>	<u>\$679,049</u>	<u>\$679,049</u>	<u>\$723,047</u>	<u>\$723,047</u>	<u>\$764,292</u>
<u>Transportation Department</u>	<u>\$332,874</u>	<u>\$332,874</u>	<u>\$332,874</u>	<u>\$332,874</u>	<u>\$332,874</u>
<u>UAMS - AR Center for Health Improvement</u>	<u>\$500,000</u>	<u>\$500,000</u>	<u>\$500,000</u>	<u>\$500,000</u>	<u>\$500,000</u>
<u>UAMS - Child Abuse/Rape/Domestic Violence</u>	<u>\$350,000</u>				
<u>UAMS - Various Programs</u>	<u>\$825,035</u>	<u>\$825,035</u>	<u>\$825,035</u>	<u>\$825,035</u>	<u>\$825,035</u>
<u>Miscellaneous Agencies</u>			<u>\$2,212,663</u>	<u>\$1,419,061</u>	<u>\$1,138,812</u>
Sustainable Bldng Maint Prog for Inst of Higher Ed Revoln Loan				4,555,985	2,881,420
TOTAL ALL INSTITUTIONS OF HIGHER EDUCATION	762,776,198	775,677,074	781,291,567	778,835,582	777,510,147
DISTRIBUTED TO AGENCIES & INSTITUTIONS	\$5,832,041,780	\$6,024,329,476	\$6,202,111,391	\$6,311,460,566	\$6,493,998,981
INCLUDED IN RSA ALLOCATION:					
RAINY DAY FUND (Rainy Day Set-Aside in GIF until FY18)					
Medicaid Trust Fund					
Restricted Reserve Fund Allocation	\$ 17,158,003				
TOTAL DISTRIBUTED (Plus Rainy Day/Medicaid Trust/Restricted Restricted when in RSA)	\$ 5,849,199,783	\$ 6,024,329,476	\$ 6,202,111,391	\$ 6,311,460,566	\$ 6,493,998,981
SURPLUS / GR ALLOTMENT RESERVE / RECOUPED	\$ 1,578,214,901	\$ 1,111,080,931	\$ 648,421,674	\$ 317,923,423	\$ 605,014,561
25% SURPLUS TRANSFERRED TO TRANSPORTATION DEPARTMENT (Capped at \$50 Million as of FY2021)	\$ 50,000,000	\$ 50,000,000	\$ 50,000,000	\$ 50,000,000	\$ 50,000,000
RESTRICTED RESERVE FUND (AFTER RSA DISTRIBUTIONS)					
GRAND TOTAL NET GENERAL REVENUE COLLECTED (Includes Surplus and Transfers)	\$ 7,477,414,684	\$ 7,185,410,406	\$ 6,900,533,065	\$ 6,679,383,989	\$ 7,149,013,542

Revenue Stabilization History

General Revenue	2022-2023	2023-2024	2024-2025	2025-2026	% Change	2026-2027	% Change
Public School Fund:							
Division of Elementary & Secondary Education	2,291,011,525	2,409,366,375	2,443,582,431	2,443,582,431	0.00%	2,443,582,431	0.00%
State Library	5,641,919	5,641,919	5,641,919	5,641,919	0.00%	5,641,919	0.00%
Career and Technical Education	22,730,645	22,809,819	26,883,872	26,883,872	0.00%	26,883,872	0.00%
Career & Tech Ed-Adult Education	8,137,976	8,489,176	8,489,176	8,489,176	0.00%	8,489,176	0.00%
Total Public School Fund	\$2,327,522,065	\$2,446,307,289	\$2,484,597,398	\$2,484,597,398	0.00%	\$2,484,597,398	0.00%
General Education Fund:							
Division of Elementary & Secondary Education	17,196,441	18,260,460	18,282,199	18,282,199	0.00%	18,282,199	0.00%
DESE - Succeed Scholarship	3,300,000	-	-	-	-	-	-
Education Facilities Partnership	70,328,951	-	-	-	-	-	-
Div of Academic Facilities & Transportation	2,662,495	2,854,502	2,857,204	3,052,280	6.83%	3,052,280	0.00%
Educational Television	5,472,881	5,823,608	5,825,736	5,986,636	2.76%	5,986,636	0.00%
School for the Blind	7,721,552	8,210,740	8,218,836	8,218,836	0.00%	-	-100.00%
School for the Deaf	11,092,319	11,808,489	11,812,933	12,098,079	2.41%	20,490,948	69.37%
State Library	3,696,730	3,858,205	3,859,435	3,923,088	1.65%	3,923,088	0.00%
Division of Career and Technical Education	9,500	-	-	-	-	-	-
Rehabilitation Services	11,641,802	11,922,857	11,942,101	11,942,101	0.00%	11,942,101	0.00%
Child Care Grant (Transferred to Ed FY2024)	-	7,056,193	7,056,193	7,056,193	0.00%	7,056,193	0.00%
Child Care/Early Childhood Education (Transferred from DHS FY2024)	-	2,576,668	2,589,553	2,589,553	0.00%	2,589,553	0.00%
Northwest TI	3,066,434	3,304,826	3,308,152	3,388,836	2.44%	3,388,836	0.00%
Total General Education Funds	136,189,105	\$75,676,548	\$75,752,342	\$76,711,834	1.27%	\$76,711,834	0.00%
Department of Human Services:							
DHS Administration	23,778,727	24,487,611	24,518,586	25,037,046	2.11%	25,037,046	0.00%
Children and Family Services	130,997,824	138,690,275	139,333,393	139,733,393	0.29%	139,733,393	0.00%
Child Care/Early Childhood Education (Transferred to Ed FY2024)	2,573,405	-	-	-	-	-	-
Youth Services	48,903,006	48,976,015	48,980,104	53,431,260	9.09%	53,431,260	0.00%
Developmental Disabilities Services	65,306,674	65,496,503	65,603,057	65,603,057	0.00%	65,603,057	0.00%
Medical Services	2,333,276	2,439,870	2,442,596	2,564,587	4.99%	2,564,587	0.00%
DHS - Grants (Medicaid)	1,396,781,898	1,389,725,705	1,389,725,705	1,402,725,705	0.94%	1,402,725,705	0.00%
Aging, Adult and Behavioral Health	101,232,260	103,583,993	103,643,589	104,981,456	1.29%	104,981,456	0.00%
Provider Services and Quality Assurance	5,321,846	5,510,773	5,515,977	5,998,017	8.74%	5,998,017	0.00%
County Operations	52,470,649	53,784,108	57,419,886	58,700,789	2.23%	57,705,676	-1.70%
Total Department of Human Services	\$1,829,699,565	\$1,832,694,853	\$1,837,182,893	\$1,858,775,310	1.18%	\$1,857,780,197	-0.05%
General Government Fund:							
Division of Arkansas Heritage	7,327,148	7,752,638	7,755,838	7,755,838	0.00%	7,755,838	0.00%
Department of Agriculture	18,293,095	19,466,991	19,479,187	19,870,371	2.01%	23,149,099	16.50%
Department of Labor and Licensing	3,777,575	3,908,028	3,909,567	4,019,479	2.81%	4,019,479	0.00%
Division of Higher Education	11,645,808	11,955,601	11,989,758	12,066,588	0.64%	12,066,588	0.00%
Higher Education Grants	40,619,625	40,619,625	40,619,625	43,619,625	7.39%	43,619,625	0.00%
Economic Development Commission	21,035,903	21,238,499	21,339,734	20,660,189	-3.18%	20,660,189	0.00%
Division of Correction	378,956,016	434,337,302	434,873,587	343,674,492	-20.97%	431,457,721	25.54%
Division of Correction-Medical Contract	-	-	-	139,398,915	-	144,398,915	3.59%
Division of Community Correction	97,653,507	104,739,443	105,311,074	107,773,354	2.34%	60,957,735	-43.44%
Department of the Military	7,748,372	9,992,198	10,109,327	8,931,344	-11.65%	8,931,344	0.00%
Parks and Tourism	20,630,801	22,067,735	22,082,257	22,082,257	0.00%	22,082,257	0.00%
Division of Environmental Quality	4,047,126	4,201,485	4,202,841	4,297,361	2.25%	4,297,361	0.00%
Miscellaneous Agencies	73,043,955	81,349,685	78,026,413	83,280,732	6.73%	107,818,033	29.46%
Total General Government Funds	\$684,778,931	\$761,629,230	\$759,699,208	\$817,430,545	7.60%	\$891,214,184	9.03%
Other Funds:							
DESE - Education Freedom Accounts	-	31,701,900	97,487,318	187,487,318	92.32%	309,487,318	65.07%
County Aid	21,428,616	21,428,616	21,428,616	21,428,616	0.00%	21,428,616	0.00%
County Jail Reimbursement	25,765,944	25,765,944	25,765,944	34,800,000	35.06%	34,800,000	0.00%
Crime Information Center	2,143,658	2,182,877	2,186,443	2,204,581	0.83%	2,204,581	0.00%
Child Support Enforcement	12,631,574	13,246,341	13,288,801	13,288,801	0.00%	13,288,801	0.00%
Department of Health	80,910,069	81,845,348	81,954,072	82,752,300	0.97%	82,852,300	0.12%
Performance Fund	10,000,000	0	-	3,150,000	-	-	-100.00%
Municipal Aid	29,372,099	29,372,099	29,372,099	29,372,099	0.00%	29,372,099	0.00%
Division of Arkansas State Police	78,118,514	88,687,527	92,596,808	94,140,872	1.67%	110,469,057	17.34%
Div. of Workforce Services - TANF	3,685,419	3,685,419	150,000	150,000	0.00%	150,000	0.00%
Div. of Workforce Services - Adult Ed	918,996	1,025,268	1,026,253	1,057,391	3.03%	1,057,391	0.00%
Div. of Workforce Services - Manufacturing Ext Net	-	-	-	679,546	-	679,545	0.00%
State Services for the Blind (Transferred to Commerce FY2020)	1,900,926	1,962,217	1,972,456	1,972,456	0.00%	1,972,456	0.00%
Skills Development Fund	3,586,921	3,608,348	3,608,348	3,608,348	0.00%	3,608,348	0.00%
Sustainable Bldg Maint Prog for Inst of Higher Ed Revolv Loan	-	-	4,555,985	2,881,420	-36.76%	-	-100.00%
Total Other Funds	\$270,462,736	\$304,511,904	\$375,393,143	\$478,973,748	27.59%	\$611,370,512	27.64%

Revenue Stabilization History (con't)

General Revenue	2022-2023	2023-2024	2024-2025	2025-2026	% Change	2026-2027	% Change
HIGHER EDUCATION INSTITUTIONS							
Four Year Institutions							
Arkansas State University	62,119,174	62,541,672	62,150,956	62,862,957	1.15%	64,866,267	3.19%
Arkansas Tech University	38,234,177	37,098,010	36,356,050	35,628,929	-2.00%	36,461,729	2.34%
Henderson State University	19,333,283	19,215,030	18,832,354	18,457,299	-1.99%	17,971,602	-2.63%
Southern Arkansas University	17,278,600	16,933,028	16,861,877	17,733,361	5.17%	19,015,278	7.23%
UA-Fayetteville	130,852,704	134,196,542	134,584,010	136,032,727	1.08%	140,385,133	3.20%
UA - System	3,479,474	3,479,474	3,479,474	3,479,474	0.00%	3,479,474	0.00%
UA - Archeological Survey	2,369,274	2,369,274	2,369,274	2,369,274	0.00%	2,369,274	0.00%
UA - Agriculture	65,800,138	65,800,138	65,800,138	65,800,138	0.00%	65,800,138	0.00%
UA - Clinton School	2,336,896	2,336,896	2,336,896	2,336,896	0.00%	2,336,896	0.00%
UA - Criminal Justice Institute	2,458,634	2,458,634	2,458,634	2,458,634	0.00%	2,458,634	0.00%
UA - Math, Science and Arts School	1,133,048	1,133,048	1,133,048	1,133,048	0.00%	1,133,048	0.00%
U of A - Fort Smith	21,913,603	21,475,331	21,045,824	20,886,786	-0.76%	21,146,708	1.24%
UA-Little Rock	60,401,230	60,589,063	60,049,349	58,929,169	-1.87%	57,476,668	-2.46%
UA-Medical Sciences	88,012,881	93,012,881	93,012,881	93,012,881	0.00%	93,012,881	0.00%
UAMS - Child Abuse/Rape/Domestic Violence	350,000	350,000	350,000	350,000	0.00%	350,000	0.00%
UAMS - Child Safety Center (Funding Moved to							
UAMS - Indigent Care	5,438,340	5,438,340	5,438,340	5,438,340	0.00%	5,438,340	0.00%
UA-Monticello	17,385,204	17,037,500	16,696,750	16,362,815	-2.00%	16,362,815	0.00%
UA-Pine Bluff	26,608,560	26,150,654	21,902,693	21,464,639	-2.00%	21,233,745	-1.08%
UA Pine Bluff Land Grant			5,800,000	5,800,000	0.00%	5,800,000	0.00%
Two Year Institutions							
Arkansas Northeastern College	8,885,744	8,944,734	8,765,839	8,845,933	0.91%	8,612,168	-2.64%
Arkansas State University - Beebe	11,410,153	11,356,380	11,356,380	11,333,296	-0.20%	11,333,296	0.00%
Arkansas State University - Mountain Home	3,537,885	3,558,951	3,695,854	3,571,700	-3.36%	3,630,147	1.64%
Arkansas State University - Newport	6,586,715	6,550,910	6,559,812	6,451,670	-1.65%	6,872,106	6.52%
Cossatot CC of UA	3,808,951	3,783,425	3,757,578	3,750,333	-0.19%	3,859,461	2.91%
East Arkansas Community College	8,843,480	8,801,435	8,749,489	8,708,498	-0.47%	8,809,839	1.16%
Arkansas State University - Mid-South	4,015,302	4,132,171	4,013,696	4,058,019	1.10%	3,950,780	-2.64%
ASU - Mid-South AR Delta Training & Ed Consortium (ADTEC)	1,527,000	1,527,000	1,527,000	1,527,000	0.00%	1,527,000	0.00%
National Park College	9,445,631	9,225,070	9,040,569	8,995,082	-0.50%	9,098,158	1.15%
North Arkansas College	7,583,685	7,605,726	7,605,726	7,529,669	-1.00%	7,787,709	3.43%
NorthWest Arkansas Community College	12,058,971	11,646,737	11,649,679	11,479,213	-1.46%	11,701,713	1.94%
Phillips Community College of the UA	9,255,217	9,105,931	8,923,812	8,756,310	-1.88%	8,756,826	0.01%
U of A - Community College at Rich Mountain	3,512,634	3,482,077	3,546,964	3,656,930	3.10%	3,549,348	-2.94%
Southern Arkansas University - Tech	5,568,684	5,457,310	5,530,868	5,525,530	-0.10%	5,528,091	0.05%
SAU - Tech - Environmental Control Center	375,036	375,036	375,036	375,036	0.00%	375,036	0.00%
SAU - Tech - Fire Training Academy	1,680,943	1,680,943	1,780,943	1,780,943	0.00%	1,780,943	0.00%
South Arkansas College	6,207,822	6,208,533	6,084,362	5,962,675	-2.00%	5,962,675	0.00%
U of A - Community College at Batesville	4,586,958	4,577,437	4,406,596	4,318,464	-2.00%	4,393,950	1.75%
U of A - CC at Hope-Texarkana	4,839,322	4,742,486	4,647,636	4,554,683	-2.00%	4,440,099	-2.52%
Technical Colleges							
Black River	5,807,841	5,955,612	6,321,306	7,187,648	13.71%	6,659,119	-7.35%
ASU - Three Rivers	3,350,898	3,381,360	3,381,360	3,347,546	-1.00%	3,547,197	5.96%
Ozarka College	3,336,267	3,411,991	3,248,284	3,183,318	-2.00%	3,099,194	-2.64%
U of A - Pulaski Tech	14,380,567	14,725,798	14,765,510	14,694,332	-0.48%	14,854,668	1.09%
Southeast Arkansas College	5,354,958	5,354,958	5,354,958	5,301,408	-1.00%	5,388,403	1.64%
Total Institutions of Higher Education	\$775,677,074	\$781,291,567	\$778,835,582	\$777,510,147	-0.17%	\$783,496,432	0.77%
GENERAL REVENUE DISTRIBUTED TO AGENCIES AND INSTITUTIONS	\$6,024,329,476	\$6,202,111,391	\$6,311,460,566	\$6,493,998,981	2.89%	\$6,705,170,557	3.25%
INCLUDED IN RSA ALLOCATION:							
RAINY DAY FUND							
Medicaid Trust Fund							
Restricted Reserve Fund Allocation							
TOTAL GENERAL REVENUE DISTRIBUTED	\$ 6,024,329,476	\$ 6,202,111,391	\$ 6,311,460,566	\$6,493,998,981	2.89%	\$6,705,170,557	3.25%
GENERAL REVENUE NOT INCLUDED IN RSA							
SURPLUS / GENERAL REVENUE ALLOTMENT RESERVE / RECOUPED	\$ 1,111,080,931	\$ 648,421,674	\$ 317,923,423	\$ 605,014,561	90.30%	\$ 339,600,000	-43.87%
25% SURPLUS TRANSFERRED TO TRANSPORTATION DEPARTMENT (Capped at \$50 Million as of FY2021)	\$ 50,000,000	\$ 50,000,000	\$ 50,000,000	\$ 50,000,000	0.00%	\$ 50,000,000	0.00%
GRAND TOTAL GENERAL REVENUE COLLECTED (Includes Surplus and Transfers)	\$ 7,185,410,406	\$ 6,900,533,065	\$ 6,679,383,989	\$ 7,149,013,543	7.03%	\$ 7,094,770,557	-0.76%

Miscellaneous Agencies Fund	FY2023	FY2024	FY2025	FY2026	FY2027
General Revenue Distributed to Departments/Divisions through the Miscellaneous Agencies Fund Allocation in Revenue Stabilization.	Actual Distribution	Actual Distribution	Actual Distribution	Actual Distribution	TOTAL ALLOCATION
Administrative Office of the Courts					3,390,177
APERS-State Police Retirement					1,545,068
Dept. of Agriculture - Fair Related Expenses - Agi Fair Fund	789,272	789,272	1,519,272	1,519,272	1,519,272
Dept. of Agriculture - Natural Resources Commission	6,469,241	6,654,698	6,655,267	6,715,203	6,799,059
Dept. of Agriculture - Rural Fire Protection	50,000	50,000	50,000	50,000	50,000
Dept. of Agriculture - State Meat Inspection Program	250,000	250,000	250,000	250,000	250,000
Dept. of Commerce - Waterways Commission	254,535	274,195	274,195	274,195	274,195
Dept. of Corrections	205,639	205,639	0	0	0
Dept. of Corrections - Post Prison Transfer Board (Parole Board)	2,413,945	2,547,479	2,548,467	2,607,124	2,607,124
Dept. of Corrections - Sentencing Commission	416,363	519,717	519,717	524,936	524,936
Dept. of Education - Martin Luther King, Jr. Commission	297,741	336,950	356,343	366,460	366,460
Dept. of Energy and Environment - Geological Survey	2,107,262	0	0	0	0
Dept. of Health - Health Services Agency	412,456	438,172	438,172	438,172	438,172
Dept. of Health - Spinal Cord Commission	2,300,788	2,428,237	2,429,102	2,476,418	2,476,418
Dept. of Health - Minority Health Commission	237,583	260,584	262,564	211,174	211,174
Dept. of Inspector General					5,000,000
Dept. of Inspector General - Fair Housing Commission	278,799	293,718	444,702	462,702	294,702
Dept. of Inspector General - Office of Medicaid Inspector General	1,205,758	1,268,459	1,119,320	1,101,320	1,269,320
Dept. of Military - Nat'l Guard Museum	140,446	155,386	157,696	0	0
Dept. of Parks, Heritage, & Tourism - Capitol Zoning Commission	254,672	254,672	254,672	254,672	254,672
Dept. of Parks, Heritage, & Tourism - War Memorial Stadium Comm.	425,264	425,264	425,264	425,264	425,264
Dept. of Parks, Heritage, & Tourism - Wine Prod Council	4,750	4,750	4,750	4,750	4,750
Dept. of Public Safety - Crime Laboratory	11,963,387	14,093,854	14,703,215	15,009,259	15,009,259
Dept. of Public Safety - Crime Victims Reparation	2,300,000	2,300,000	2,290,500	1,600,000	1,600,000
Dept. of Public Safety - Emergency Management	9,403,409	9,696,019	9,697,499	9,697,499	9,697,499
Dept. of Public Safety - Emergency Management Fire Prevention	30,000	30,000	30,000	30,000	30,000
Dept. of Public Safety - Law Enf. Standards & Trng.	4,048,319	4,260,400	4,417,881	5,201,651	5,201,651
Dept. of Public Safety - LESO	75,984	85,101	95,261	102,085	102,085
Dept. of Public Safety - Crim Detn Facil Review & Trans Juvnl Offndr		0	50,639	50,639	50,639
Dept. of Veterans' Affairs	3,212,991	3,255,106	3,248,816	3,605,183	3,584,947
Dept. of Veterans' Affairs - Disabled Veterans Service Office	38,709	42,190	49,627	52,902	48,019
Dept. of Veterans' Affairs - Veterans Child Welfare Serv. Off.	151,799	162,810	163,056	137,937	163,056
DFA State's Contribution Obligations	1,511,595	1,576,427	1,622,927	1,622,927	1,622,927
DFA-Administration of Justice Fund					5,204,654
DFA - Alcohol Beverage & Tobacco Control	2,693,036	2,763,940	2,832,263	3,691,605	3,691,605
DFA - Alcohol Beverage Control	822,982	859,342	859,342	0	0
DFA - Assessment Coordination	531,946	586,950	591,144	591,144	591,144
DFA - Child Advocacy Centers	2,331,791	2,331,791	2,331,791	2,331,791	2,331,791
DFA - Child Welfare Restructuring	259,810	259,810	259,810	259,810	259,810
DFA - Children's Hospital	3,322,715	3,322,715	3,322,715	3,322,715	3,322,715
DFA - Dept Justice Non-Victim Assistance	950,000	950,000	950,000	950,000	950,000
DFA - Developmental Disabilities Council	34,984	35,896	35,896	35,896	35,896
DFA - Racing Commission	1,994,800	2,077,434	2,012,923	2,012,923	2,012,923
DFA - UAMS-Child Abuse/Violence	60,377	60,377	60,377	60,377	60,377
DFA - Various Grants & Expenses	1,063,406	1,063,406	1,063,406	913,406	913,406
DFA - Victims of Crime Justice Assistance	341,237	341,237	341,237	341,237	341,237
DFA-Drivers Services					450,546
DFA-Drug Task Force					7,000,000
DFA-10:33 Initiative					6,000,000
DTSS - Building Authority Division	2,179,145	2,156,852	2,175,412	2,212,759	2,212,759
DTSS - Office of Geographic Information	1,283,225	1,425,764	1,468,927	1,888,356	1,888,356
Election Commissioners, State Board	629,850	4,822,903	876,351	5,013,351	876,351
Ethics Commission	956,986	1,038,550	1,111,521	1,152,605	1,152,605
Judicial Discipline & Disability Commission	679,049	723,047	723,047	764,292	764,292
Transportation Department	332,874	332,874	332,874	332,874	332,874
UAMS - AR Center for Health Improvement	500,000	500,000	500,000		
UAMS - Certified Nurse Midwifery Program				500,000	500,000
UAMS - Various Programs	825,035	825,035	825,035	825,035	825,035
Unallocated		2,212,663	1,333,418	1,138,812	1,138,812
Total	73,043,955	81,349,685	78,086,413	83,130,732	107,668,033

EDUCATIONAL EXCELLENCE TRUST FUND DISTRIBUTIONS

(Arkansas Code 6-5-301 to 6-5-308)

Fund or Fund Account / Institution	2019-2020	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Public School Fund	\$226,827,803	\$234,068,325	\$265,368,010	\$290,299,988	\$314,559,273	\$320,592,356	\$324,976,701
Department of Education Fund Account	\$1,111,263	\$1,146,735	\$1,300,077	\$1,422,222	\$1,541,072	\$1,570,629	\$1,592,109
Career Education Fund Acct.	\$4,160,944	\$4,293,764	\$4,867,928	\$5,325,282	\$5,770,295	\$5,880,967	\$5,961,393
Career Education Public School Fund Acct.	\$13,864,292	\$14,306,851	\$16,219,967	\$17,743,873	\$19,226,662	\$19,595,419	\$19,863,402
Higher Education Grants Fund Acct.	\$15,294,268	\$15,782,473	\$17,892,909	\$19,573,992	\$21,209,718	\$21,616,509	\$21,912,131
<u>INSTITUTIONS OF HIGHER EDUCATION:</u>							
ARKANSAS STATE UNIVERSITY	\$6,988,489	\$7,211,567	\$8,175,900	\$8,944,046	\$9,691,467	\$9,877,344	\$10,012,424
ARKANSAS STATE UNIVERSITY - BEEBE	1,667,324	1,720,546	1,950,618	2,133,883	2,312,204	2,356,551	2,388,779
ARKANSAS TECH UNIVERSITY	2,342,589	2,417,366	2,740,617	2,998,105	3,248,645	3,310,952	3,356,232
HENDERSON STATE UNIVERSITY	2,423,298	2,500,651	2,835,039	3,101,398	3,360,570	3,425,024	3,471,864
SOUTHERN ARKANSAS UNIVERSITY	1,432,707	1,478,440	1,676,137	1,833,614	1,986,843	2,024,949	2,052,642
SOUTHERN ARKANSAS UNIVERSITY - TECH	374,065	386,005	437,622	478,738	518,744	528,694	535,924
UNIVERSITY OF ARKANSAS FAYETTEVILLE	17,341,608	17,895,166	20,288,113	22,194,231	24,048,920	24,510,166	24,845,361
U OF A AT FORT SMITH	3,550,812	3,664,157	4,154,129	4,544,419	4,924,179	5,018,623	5,087,256
UNIVERSITY OF ARKANSAS AT LITTLE ROCK	6,153,980	6,350,420	7,199,600	7,876,020	8,534,190	8,697,871	8,816,821
UAMS	10,859,616	11,206,264	12,704,769	13,898,412	15,059,852	15,348,692	15,558,596
U OF A AT MONTICELLO	1,236,471	1,275,940	1,446,559	1,582,467	1,714,708	1,747,595	1,771,495
UNIVERSITY OF ARKANSAS AT PINE BLUFF	2,146,487	2,215,005	2,511,196	2,747,129	2,976,696	3,033,788	3,075,277
UNIVERSITY OF CENTRAL ARKANSAS	5,333,242	5,503,483	6,239,411	6,825,619	7,396,010	7,537,862	7,640,948
EAST ARKANSAS COMMUNITY COLLEGE	872,552	900,405	1,020,807	1,116,714	1,210,034	1,233,242	1,250,107
NATIONAL PARK COLLEGE	1,305,024	1,346,682	1,526,761	1,670,204	1,809,776	1,844,487	1,869,712
ARKANSAS NORTHEASTERN COLLEGE	835,829	862,509	977,844	1,069,715	1,159,107	1,181,338	1,197,494
NORTH ARKANSAS COLLEGE	515,319	531,768	602,877	659,518	714,632	728,338	738,299
NORTHWEST ARKANSAS CC	1,153,305	1,190,120	1,349,263	1,476,029	1,599,375	1,630,051	1,652,343
PHILLIPS COMMUNITY COLLEGE- UA	849,748	876,872	994,128	1,087,529	1,178,409	1,201,010	1,217,435
RICH MOUNTAIN COMMUNITY COLLEGE - UA	230,322	237,674	269,456	294,772	319,405	325,531	329,983
SOUTH ARKANSAS COLLEGE	596,763	615,812	698,159	763,753	827,577	843,449	854,984
UA - SCHOOL FOR MATH, SCIENCE & ARTS	8,275,641	8,539,806	9,681,752	10,591,376	11,476,458	11,696,570	11,856,530
TOTAL - INST. OF HIGHER EDUCATION	\$76,485,191	\$78,926,658	\$89,480,757	\$97,887,691	\$106,067,801	\$108,102,127	\$109,580,506
GRAND TOTAL DISTRIBUTED	\$337,743,761	\$348,524,806	\$395,129,648	\$432,253,048	\$468,374,821	\$477,358,007	\$483,886,242

Note: Source of funds for the Educational Excellence Trust Fund until 2001-2002 came from an additional one-half cent sales and use tax and used car tax authorized by Act 3 of 1991. Since 2001-2002 the source is 14.4% of previous year's sales and use tax collection.

WORK FORCE 2000 DEVELOPMENT FUND DISTRIBUTIONS

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
TOTAL AVAIL. FOR DISTRIBUTION	\$35,077,210	\$30,814,343	\$40,631,551	\$54,312,922	\$55,065,647	\$43,774,438	\$28,995,405
DISTRIBUTIONS							
Arkansas Northeastern College	730,954	730,954	730,954	730,954	730,954	730,954	730,954
Arkansas Tech	794,490	794,492	794,490	794,492	794,492	794,492	794,490
ASU Mid-South	2,190,914	2,190,914	2,190,914	2,190,914	2,190,914	2,190,914	2,190,914
ASU-Beebe	\$801,945	\$801,945	\$801,945	\$801,945	\$801,945	\$801,945	\$801,945
ASU-Mountain Home	823,929	823,929	823,929	823,929	823,929	823,929	823,929
ASU-Newport	1,417,628	1,417,628	1,417,628	1,417,628	1,417,628	1,417,628	1,417,628
Black River Tech. College	2,245,209	2,245,209	2,245,209	2,245,209	2,245,209	2,245,209	2,245,208
College of the Ouachitas (ASU Three Rivers)	1,156,386	1,156,386	1,156,386	1,156,386	1,156,386	1,156,386	1,156,386
Cossatot CC of U of A	1,350,337	1,350,337	1,350,337	1,350,337	1,350,337	1,350,337	1,350,337
Crowley's Ridge Tech. Inst./East Ark. CC	783,221	783,221	783,221	783,221	783,221	783,221	783,221
National Park College	668,021	668,021	668,021	668,021	668,021	668,021	668,021
North Arkansas College	575,177	575,177	575,177	575,177	575,177	575,177	575,177
Northwest Tech. Institute	883,206	883,206	883,206	883,206	883,206	883,206	883,206
Ozarka College	1,271,841	1,271,841	1,271,841	1,271,841	1,271,841	1,271,841	1,271,841
Phillips County CC of U of A	529,856	529,856	529,856	529,856	529,856	529,856	529,856
Pulaski Tech. College of U of A	2,273,772	2,273,772	2,273,772	2,273,772	2,273,772	2,273,772	2,273,772
South Arkansas Comm. College	461,389	461,389	461,389	461,389	461,389	461,389	461,389
Southeast Ark. College	1,975,199	1,975,199	1,975,199	1,975,199	1,975,199	1,975,199	1,975,199
UA Community College Batesville	866,760	866,760	866,760	866,760	866,760	866,760	866,760
UA Community College- Hope- Texarkana	1,958,947	1,958,947	1,958,947	1,958,947	1,958,947	1,958,947	1,958,947
UA Community College- Morrilton	1,291,186	1,291,186	1,291,186	1,291,186	1,291,186	1,291,186	1,291,186
UA Monticello	1,363,120	1,363,118	1,363,121	1,363,118	1,363,118	1,363,118	1,363,121
DISTRIBUTIONS TO INSTITUTIONS	\$26,413,487	\$26,413,487	\$26,413,487	\$26,413,487	\$26,413,487	\$26,413,487	\$26,413,487
Transfer to Office of Skills Development	\$8,663,723	\$4,400,856	\$14,218,064	\$27,899,435	\$28,652,160	\$17,360,951	\$2,581,918
TOTAL DISTRIBUTIONS	\$35,077,210	\$30,814,343	\$40,631,551	\$54,312,922	\$55,065,647	\$43,774,438	\$28,995,405

Notes: Source of funds for the Work Force 2000 Development Fund since FY2002 is 6.78% of previous year's corporate income tax collections. Since FY2014 amounts collected in excess of the 2014 amount (\$26,413,487) are distributed to Career Education - Skills Development Fund. This fund was originally authorized by Act 1052 of 1991 and was funded with an additional corporate income tax (until FY2002).

Special Revenues

Taxes, Fees, Permits & Earning

- Taxes and fees in the State Treasury which are designated or earmarked by law to be used for a particular purpose.
- The State Treasury retains most of the interest earnings.
- Funds earmarked to support specified programs cannot be used for anything else

Characteristics:

- 1 1/2 to 2% or 3% to 4% deducted for administrative service charge as set out by law.
- Agencies retain all balances

Examples:

- Gasoline tax
- Hunting & fishing licenses
- Various regulatory fees or fines which are required to be deposited in the State Treasury

SPECIAL REVENUE COLLECTIONS BY SOURCE

TAXES, FEES, PERMITS & EARNINGS	2021-22	2022-23	2023-24	2024-25	2025-26
Aboveground Storage Tank Registration	\$49,000	\$37,400	\$41,974	\$32,300	\$44,705
Abstractors Examining Fees	21,085	5,405	11,120	12,210	7,216
Alcohol Beverage Control Fines		31,774	21,566	20,960	20,989
Alcohol Beverage Control Permits	242,940	360,780	286,845	355,485	385,230
Amusement Machine Tax		164,360	164,608	164,869	152,900
Arkansas Corn & Grain Promotion Fee	1,515,170	1,054,888	1,318,536	1,039,088	1,378,107
Asbestos Fees - D.E.Q.	326,676	292,365	282,116	298,640	292,895
Asset Forfeiture	477,345	578,574	459,470	564,559	538,733
Bail Bond Fees	639,982	634,676	592,932	553,315	582,575
Bank Department Fees	12,058,983	14,450,126	15,790,188	16,446,539	16,905,021
Beef Council Assessment	439,007	444,617	434,678	411,589	386,341
Boiler Inspection Fees	741,187	780,526	645,339	680,996	733,238
Brucellosis Control - Fee	616,256	612,244	583,647	545,251	503,301
Catfish Assessment	23,795	23,852	22,727	24,945	23,049
Child Care Facility License Fee	186,511	82,635	141,200	106,650	110,380
Child Passenger Protection Fines	111,324	112,019	119,798	144,024	123,438
Cigarette Fire Safety Fees	58,000	7,000	14,000	55,000	11,000
Cigarette Paper Tax	1,751,319	1,715,731	1,755,589	1,761,805	1,584,216
Commercial Dvrs Lic - Expedited Title	2,405,415	2,196,025	2,367,319	3,365,612	2,550,202
Commercial Dvrs Lic - License Fee	901,483	971,853	974,445	885,229	744,596
Commercial Dvrs Lic - Search Fee	2,131,087	2,521,575	2,458,285	2,212,530	2,383,361
Commercial Dvrs Lic - Test Fee	823,219	624,214	573,414	527,506	518,081
Community Corrections Parole Fees	13,595,814	13,648,067	13,816,379	13,692,667	14,211,387
Concealed Weapons License Fee	1,041,329	1,097,863	890,076	746,238	915,436
Cosmetology Board Fees	825,680	1,006,939	477,325	103,691	438,732
Cotton Trailer Registration Fee	48,652	45,833	41,573	41,252	42,422
County Assessors Continuing Education	45,600	44,400	46,875	45,000	44,400
Court Fee-Law Enforcement	2,521,353	2,160,398	2,276,213	2,332,716	2,311,494
Criminal History Search Fee	6,700,821	6,611,395	6,501,603	6,417,680	6,513,748
DHS/DCFS Grant1698/01	2,067,508	1,947,502	1,786,237	1,667,966	1,646,212
Dispensing Optician's Fees	38,830	40,640	35,217	16,260	13,258
Drive-Out License	1,276	1,586	1,916	1,976	2,064
Drivers License Fees	6,051,043	9,588,221	6,579,551	9,808,846	14,174,071
Drivers License Reinstatement	7,508,214	7,051,406	6,777,110	6,755,017	6,019,022
Drivers License - Special Fees	1,148,197	1,103,781	1,052,134	1,071,622	1,322,826
Drivers Records Search Fees	8,249,079	9,587,781	9,644,680	8,627,570	8,485,953
Drivers License Vision Test	1,429,332	1,446,761	1,978,853	2,822,327	2,712,741
Driver Monitoring	71,466	86,607	6,898	78,752	101,421
Drivers Test Fee	773,572	778,295	781,127	776,073	778,870
DWI - Fees	3,404	3,194	3,660	3,088	3,370
DWI - Reinstatement Fee	544,840	561,899	549,313	527,552	436,265
Dyed Distillate Special Fuel Tax	2,525,112	2,753,201	2,655,787	2,582,391	2,771,335
Egg & Poultry Grading/Inspection Fees	2,216,688	2,908,946	2,746,747	2,993,539	3,510,066
Electrical Examiner's Licenses	444,679	595,185	733,806	647,030	622,665
Electric / Hybrid Vehicle Registration	2,383,161	2,462,820	0	0	0
Elevator Inspection Fees	429,564	368,553	450,190	439,063	342,985
Equine Infectious Anemia Control Fee	103,511	94,029	82,854	87,938	132,044
Fireworks License Fees	72,275	77,800	73,273	115,185	88,022
Franchise Tax-Educational Adequacy	31,102,821	28,398,095	28,005,793	31,129,570	33,171,816
Game & Fish Commission Fees	30,722,097	30,808,195	34,585,821	34,806,336	33,986,139
Game & Fish Commission Fines	541,420	550,294	626,217	653,052	536,063
HACVR Board Fees	710,867	704,502	886,180	643,730	730,600
Handicapped Parking Fees	10,898	15,206	18,580	21,104	16,589
Hazardous Materials Fee-O.E.S.	215,350	198,397	213,487	178,705	280,605
Hazardous Waste Permits	1,232,326	811,752	1,049,302	735,009	1,139,870
Health Department Fees	9,853,376	9,929,029	10,054,345	10,745,227	11,215,237

SPECIAL REVENUE COLLECTIONS BY SOURCE (con't)

TAXES, FEES, PERMITS & EARNINGS	2021-22	2022-23	2023-24	2024-25	2025-26
Trans. Dept. Misc. Income	\$535,161	\$588,240	\$549,053	\$155,062	\$690,733
In God We Trust License Plate Fee	115,504	121,770	124,815	133,225	141,172
Income Tax - Corporate Estimates	41,931,425	56,050,487	56,827,293	45,128,287	29,892,170
Individ. Sewage Disposal Sys. Permits	525,288	490,765	844,856	1,278,107	1,469,447
Industrial Hemp	52,350	18,250	13,800	14,200	5,850
Insurance Agent Fees & Licenses	22,303,790	21,559,925	17,682,915	25,075,735	23,714,238
(State) Insurance Department Fees	40,972,239	40,037,186	36,372,458	46,105,641	44,465,818
Insurance Premium Tax	78,141,927	83,988,867	90,832,821	110,051,042	107,449,992
Insurance Tax - Fire Protection	17,191,609	18,954,064	21,643,270	25,033,624	25,771,341
Landfill Closure Fee - D.E.Q.	3,311,138	3,553,415	3,464,196	3,341,385	3,567,958
Law Enforcement Training Act 372 of 2019	97,520	94,957	97,033	108,254	97,877
Lie Detector Tests	750	485	950	230	565
Liquefied Petroleum Gas Fees	676,168	663,695	390,965	365,910	386,415
Livestock & Poultry Commission	1,333,588	1,338,975	1,460,331	1,629,203	1,975,034
Manufactured Home Inspection Fees	214,640	171,627	204,876	202,559	222,170
Massage Therapy License Fees	141,913	110,911	76,915	0	0
Marriage License Fee-Children's Trust Fund	260,780	252,130	255,418	263,915	257,079
Marriage License Fee-Domestic Peace Fund	342,352	329,688	333,742	340,135	333,309
Medical Marijuana	39,309,125	37,954,259	36,817,223	38,803,790	40,265,442
Milk Inspection Fees	409,007	401,077	415,723	412,183	385,372
Miscellaneous Reimbursements	1,203,381	1,228,087	1,470,209	1,702,995	1,826,703
Mixed Drink Tax -4%	6,334,951	7,258,761	7,510,517	7,787,003	8,078,350
Motor Boat Registration	920,134	915,154	951,057	889,020	895,137
Motor Carrier - Insurance Regis.	1,819,383	1,817,360	1,817,360	1,696,493	1,900,174
Motor Fuels Tax	458,231,923	452,873,330	462,508,650	440,102,902	439,651,271
Motor Fuels Tax Increase/1973	21,853,179	22,300,316	22,545,105	21,373,716	21,521,455
Motor Fuel Tax-Act 437 of 1979	21,583,179	22,300,325	22,545,105	21,373,716	21,521,455
Motor Vehicle Title Transfer	11,468,609	10,939,488	10,978,737	12,494,360	13,518,480
Motor Vehicle License Fees	150,586,748	148,593,030	152,863,996	150,241,255	150,468,428
Motor Vehicle License Plate Fee-Organ Donation	36,459	37,138	37,985	39,401	40,300
Motor Vehicle Trip Permits	468,996	414,645	399,630	388,892	478,170
Motor Vehicle Fines - Act 988 of '91	91,474	86,243	104,722	114,833	137,617
Motor Vehicle Insurance Fine	340,568	390,982	482,279	593,364	578,753
Motor Vehicle Comm. Fees	390,300	481,240	491,563	429,599	426,376
Motor Vehicle Validation Decal Fee	2,777,053	2,834,883	2,826,182	2,891,940	2,937,402
Nursing Home Admintr. License Fee	62,125	60,410	66,941	61,970	50,810
Oil and Gas Commission Fees	2,804,480	2,435,030	4,220,194	3,645,833	3,532,341
Overweight Permits & Penalties	15,932,050	16,857,825	17,644,309	19,284,668	23,004,801
Permit Fees - D.E.Q.	10,641,518	10,764,498	11,908,236	11,910,857	11,784,814
Plant Board Fees	9,475,058	8,930,455	10,119,789	10,502,146	8,976,566
Plumbers License Fees	883,048	780,967	805,429	910,916	938,912
Private Career College Fee	215,856	200,349	217,257	213,443	200,802
Property Tax Relief (Sales Tax)	351,029,855	380,669,847	388,430,861	392,580,110	409,199,396
Prostate Cancer		121,203	114,960	109,410	107,323
Public Service Commission Fees	8,361,363	9,808,036	9,440,150	9,509,194	9,392,794
Public Service-Utility Safety	206,089	640,171	104,790	523,899	326,682
Racing Taxes-Dog-Human Dev. Centers	9,309	8,055			
Racing Taxes - Dog - Indigent Patients	17,266	14,648			
Racing - Dog - Mid South Comm. College	35,943	25,052	6,884	6,935	7,120
Racing - Dog - Municipal	4,796	4,237			
Radiation Protection Fees	2,222,219	2,502,257	2,643,033	2,641,721	2,820,427

SPECIAL REVENUE COLLECTIONS BY SOURCE (con't)

TAXES, FEES, PERMITS & EARNINGS	2021-22	2022-23	2023-24	2024-25	2025-26
Real Estate Transfers	\$85,144,535	\$51,600,668	\$52,791,122	\$70,789,189	\$76,802,979
Recycling Fees - D.E.Q.	5,555,487	5,799,092	5,613,600	5,865,803	5,819,949
Reg Substance Storage Tank Lic Fee	652,238	574,005	595,765	547,280	657,771
Rice Board Tax	5,531,488	4,694,449	6,390,233	5,608,695	5,168,765
Sales & Use Tax	361,735,902	392,501,921	396,186,628	400,888,474	419,053,356
Sales Tax - Educational Adequacy	614,425,140	666,491,930	679,884,231	689,607,860	722,741,761
Sales Tax-Aviation	12,473,075	16,732,063	14,222,798	20,072,249	23,058,909
Sales Tax- Conservation Tax	98,845,582	107,709,564	109,072,452	111,147,087	112,244,885
Sales Tax - Vehicle Rental	7,350,824	8,483,629	9,596,110	9,599,658	9,403,928
Secretary of State-Sales & Fees	5,343,732	5,241,534	5,306,031	5,205,401	5,737,638
Security Department Fees	6,259,587	6,724,811	6,734,296	6,815,998	7,145,085
Security Guard/Private Invest. Fees	506,006	463,083	502,819	594,220	547,230
Seedling Sales-Forestry Department	1,496,750	1,391,393	1,647,934	1,270,759	1,564,687
Severance Tax	5,647,962	5,453,043	5,117,384	4,366,433	4,615,107
Severance Tax - Natural Gas	60,881,096	76,230,255	15,735,021	18,866,332	25,623,369
Severance Tax - Oil Museum-310 of 77	24,706	22,930	22,458	19,657	21,960
Severance Tax-Oil Museum-759 of '79	47,406	42,488	40,780	44,918	45,316
Severance Tax - Timber	4,165,691	3,882,651	3,781,722	3,722,864	3,949,803
Sex and Child Offender Fine	124,409	59,376	60,268	63,903	62,989
SHARE - Health Record Fee - 891 of '11	4,272,801	2,815,183	3,571,846	2,625,258	2,842,756
Social Work Licensing Fees	206,630	239,150	30,013	16,427	17,980
Soybean Tax	8,992,100	10,256,661	9,954,243	8,343,582	7,052,841
State Board of Nursing	3,885,389	3,902,432	3,922,494	4,108,776	4,244,997
State Police Fees	3,971,114	4,179,238	4,696,504	5,145,402	4,409,269
Swine Testing Fee	13	1,392	2,470	1,112	147
Timber Land Tax	2,891,900	2,877,124	2,922,797	2,869,487	2,868,674
Timber Sale - State	613,165	708,579	509,178	1,523,613	845,748
Tobacco Tax-Breast Cancer Contro/ Resrch	4,775,507	4,466,691	4,235,638	4,040,700	3,967,280
Tobacco Permits	748,077	738,070	710,515	692,830	694,830
Tourism Tax - 2%	22,984,331	25,217,027	26,425,526	26,113,118	27,004,349
Uniform Court Filing Fee	2,631,250	2,827,957	3,037,965	3,428,540	4,022,271
Used Motor Vehicle Dealer Fee	847,743	850,645	837,400	825,030	842,480
Used Tire Recycling Fund	7,838,817	8,831,045	9,044,794	8,500,551	5,842,561
Veterinary Examining Board Fees	117,634	120,469	116,008	123,706	139,537
Waste Tire Fee - D.E.Q.	588,395	666,577	758,574	637,606	437,636
Wheat Promotion Board Assessment	84,490	99,191	115,022	59,325	43,855
Wine Grants	1,285,000	1,050,250	1,181,907	1,238,670	1,315,650
Earnings-Institutions & Depts.:					
Dept. of Correction Industry Income	7,575,329	8,394,641	8,391,822	7,887,798	8,470,027
Dept. of Correction-See table below	9,104,415	9,643,768	9,026,178	8,239,029	7,507,692
Heritage Department - Royalties	250,011	339,130	80,123	93,173	128,140
Highway Dept.-Rents Oil & Gas Leases	85,308	93,536	12,386	11,867	34,488
Human Development Centers	24,757	42,903	14,114	19,815	25,922
Parks & Tourism-Rents Royalties	8,573	11,458	9,913	8,123	8,109
U of A Fayetteville	58	58	2	0	0
Educational Television - Lease Bonus	1,226	1,697	508	540	739
Telecommunications Equipment Fees	450,875	452,455	553,997	608,042	617,136
Funds Deposited Into the State Treasury as Special Revenue in error	1,360,446,525	1,442,926,209	1,403,463,591	1,442,258,899	1,507,650,601
TOTAL GROSS SPECIAL REVENUES	\$2,849,070,056	\$2,981,092,213	\$2,969,691,865	\$3,026,245,249	\$3,101,762,745

2025-2027 Biennium - 95th General Assembly

Distributions as of August 31, 2026

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.

Surplus Funds Transferred Directly to a Department or Trust Fund:	Transfer Amount Allocated	Amount Distributed	Remaining Balance
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	\$ -
Sub Total - Surplus Funds Transferred Directly to a Department or Trust Fund	\$ 210,100,000	\$ 210,100,000	\$ -

Discretionary Restricted Reserve Fund Set-Asides:	Set-Aside Amount Allocated	Amount Distributed	Remaining Balance
D-1. Various General Discretionary Majority Vote Set-Aside* ¹	\$ 122,400,000	\$ 62,068,000	\$ 60,332,000
D-2. Arkansas Reserve Fund Set-Aside*	\$ 1,000,612,508	\$ -	\$ 1,000,612,508
Sub Total - Discretionary Restricted Reserve Fund Set-Asides	\$ 1,123,012,508	\$ 62,068,000	\$ 1,060,944,508

Education Related Restricted Reserve Fund Set-Asides:	Set-Aside Amount Allocated	Amount Distributed	Remaining Balance
E-1. Children's Educational Freedom Account Set-Aside ²	\$ 160,000,000	\$ 90,000,000	\$ 70,000,000
E-2. Arkansas School for the Blind/Deaf Set-Aside	\$ 35,000,000	\$ 35,000,000	\$ -
E-3. Educational Facilities Set-Aside* [^]	\$ 409,292,826	\$ 95,000,000	\$ 314,292,826
E-4. Teacher Academy Scholarship Set-Aside*	\$ 24,000,000	\$ 12,000,000	\$ 12,000,000
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
Sub Total - Education Related Restricted Reserve Set-Asides	\$ 632,492,826	\$ 232,000,000	\$ 400,492,826

Other Restricted Reserve Fund Set-Asides:	Set-Aside Amount Allocated	Amount Distributed	Remaining Balance
O-1. Medicaid Sustainability Set-Aside ³	\$ 200,000,000	\$ -	\$ 200,000,000
O-2. Economic Stimulus Programs Set-Aside - Site Infrastructure Grants	\$ 50,000,000	\$ 50,000,000	\$ -
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* ⁴	\$ 18,000,000	\$ 4,332,105	\$ 13,667,895
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
Sub Total - Other Restricted Reserve Fund Set-Asides	\$ 800,070,000	\$ 195,385,238	\$ 604,684,762

Total Surplus Funded Set-Asides \$ 2,555,575,334 \$ 489,453,238 \$ 2,066,122,096

Total - All Set-Asides and Transfers \$ 2,765,675,334 \$ 699,553,238 \$ 2,066,122,096

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

[^] Set-Aside accrues interest payable to the Set-Aside account. Original amount allocated \$396.2 million.

¹ Funds added during 2026 Fiscal Session. Original amount \$78.7 million.

² Funds added during 2026 Fiscal Session. Original amount \$90 million.

³ Funds added during 2026 Fiscal Session. Original amount \$100 million.

⁴ Funds added during 2026 Fiscal Session. Original amount \$13 million.

2023-2025 Biennium - 94th General Assembly

FUNDS TRANSFERRED	AMOUNT ALLOCATED	AMOUNT DISTRIBUTED	BALANCE
Transfer for the Arkansas Major Historic Rehabilitation Income Tax Credit Act	\$ 40,000,000	\$ 40,000,000	\$ -
Transfer to UAMS various expenses for hospital expansion in South Arkansas	\$ 12,000,000	\$ 12,000,000	\$ -
Transfer to Quick Action Closing Fund	\$ 35,000,000	\$ 35,000,000	\$ -
Total Transfers	\$ 87,000,000	\$ 87,000,000	\$ -

FUNDS SET ASIDE AND HELD IN THE RESTRICTED RESERVE FUND	AMOUNT ALLOCATED	AMOUNT DISTRIBUTED	BALANCE
Education Related Restricted Reserve Fund Set-Asides:	Set-Aside Amount Allocated	Amount Distributed	Remaining Balance
E-1. Educational Facilities Set-Aside	\$ 500,000,000	\$ 148,800,000	\$ 351,200,000
E-2. School Safety Set-Aside	\$ 50,000,000	\$ 50,000,000	\$ -
E-3. Adequacy Set-Aside	\$ 45,000,000	\$ -	\$ 45,000,000
E-4. Teacher Academy Scholarship Set-Aside	\$ 24,000,000	\$ 12,000,000	\$ 12,000,000
E-5. Education Freedom Account Set-Aside	\$ 15,000,000	\$ 15,000,000	\$ -
E-6. Charter School Facilities Set-Aside	\$ 12,000,000	\$ 10,000,000	\$ 2,000,000
E-7. Teacher Education Program Set-Aside	\$ 2,200,000	\$ -	\$ 2,200,000
Sub Total - Education Related Restricted Reserve Set-Asides	\$ 648,200,000	\$ 235,800,000	\$ 412,400,000
Other Restricted Reserve Fund Set-Asides:	Set-Aside Amount Allocated	Amount Distributed	Remaining Balance
O-1. Various General Discretionary Majority Vote Set-Aside	\$ 100,000,000	\$ 67,294,433	\$ 32,705,567
O-2. EBD or Contingency Set-Aside	\$ 47,115,845	\$ 21,136,173	\$ 25,979,672
O-3. Correctional Facilities Set-Aside	\$ 330,000,000	\$ -	\$ 330,000,000
O-4. State Crime Lab Building Set-Aside	\$ 200,000,000	\$ 19,400,000	\$ 180,600,000
O-5. Infrastructure Investment and Jobs Act Grants Matching Set-Aside	\$ 200,000,000	\$ 48,397,215	\$ 151,602,785
O-6. UAMS National Cancer Institute (NCI) Set-Aside	\$ 100,000,000	\$ 100,000,000	\$ -
O-7. Motor Vehicle Set-Aside	\$ 20,000,000	\$ 11,700,000	\$ 8,300,000
O-8. Performance Fund Set-Aside	\$ 10,000,000	\$ -	\$ 10,000,000
O-9. Game and Fish Grants Set-Aside	\$ 10,000,000	\$ 10,000,000	\$ -
O-10. Economic Stimulus Programs Set-Aside	\$ 10,000,000	\$ 10,000,000	\$ -
O-11. Human Development Center Master Plan Upgrades Set-Aside	\$ 8,000,000	\$ 8,000,000	\$ -
O-12. State Police Troop School and Recruitment Set-Aside	\$ 6,445,000	\$ 6,445,000	\$ -
O-13. UAPB Land Grant Set-Aside	\$ 4,000,000	\$ 2,000,000	\$ 2,000,000
O-14. Drug Task Force Set-Aside	\$ 2,500,000	\$ 2,500,000	\$ -
O-15. Pregnancy Help Organization Grants Set-Aside	\$ 1,000,000	\$ 1,000,000	\$ -
O-16. Rapid ID DNA Set-Aside	\$ 370,000	\$ -	\$ 370,000
O-17. Economic Development Districts Set-Aside	\$ 240,000	\$ 240,000	\$ -
Sub Total - Other Restricted Reserve Fund Set-Asides	\$ 1,049,670,845	\$ 308,112,822	\$ 741,558,023
P-1. Arkansas Reserve Fund Set-Aside	\$ 1,000,612,508	\$ -	\$ 1,000,612,508
Total Surplus Funded Set-Asides	\$ 2,698,483,353	\$ 543,912,822	\$ 2,154,570,531
Set-Asides in the Restricted Reserve Funded with Money other than Surplus:	Set-Aside Amount Allocated	Amount Distributed	Remaining Balance
NS-1. Food Insecurities and Health Needs Set-Aside	\$ 24,189,406	\$ 14,768,225	\$ 9,421,181
NS-2. Law Enforcement Stipend Set-Aside	\$ 12,111,557	\$ 2,288,100	\$ 9,823,456
Sub Total - Set-Asides in the Restricted Reserve Funded with Money other than Surplus	\$ 36,300,963	\$ 17,056,325	\$ 19,244,638
Total - All Set-Asides and Transfers	\$ 2,821,784,316	\$ 647,969,147	\$ 2,173,815,169

2021-2023 Biennium - 93rd General Assembly

FUNDS SET ASIDE AND HELD IN THE RESTRICTED RESERVE FUND		AMOUNT FUNDED	AMOUNT DISTRIBUTED	BALANCE
Rainy Day Fund		\$16,571,176	\$16,571,176	\$0
Restricted Reserve Fund:				
A	Unallocated Restricted Reserve Majority Vote Set-Aside	\$33,343,346	\$33,140,782	\$202,564
B	Executive/Legislative 3/5 Vote Set-Aside	\$97,627,819	\$97,627,819	\$0
C	State Police Vehicles Set-Aside	\$3,000,000	\$3,000,000	\$0
D	Economic Stimulus Programs Set-Aside (<i>reporting only</i>)	\$5,800,000	\$5,800,000	\$0
E	Department of Correction Lease Payments (<i>reporting only</i>)	\$14,105,000	\$14,105,000	\$0
F	Restricted Reserve FY22 Category D Allocation (<i>transferred to State Highway and Transportation Department Fund</i>)	\$17,158,003	\$17,158,003	\$0
G	Majority Vote Various Improvements and Projects Set-Aside	\$150,000,000	\$148,405,500	\$1,594,500
H	School Safety Set-Aside or Contingency Vote 3/5 Set-Aside	\$50,000,000	\$50,000,000	\$0
I	EBD or Contingency Vote 3/5 Set-Aside	\$50,000,000	\$2,764,155	\$47,235,845
J	Infrastructure Investment and Jobs Act Grants Matching Set-Aside	\$200,000,000	\$0	\$200,000,000
Total - All Set-Asides (Rainy Day and Restricted Reserve)		\$637,605,344	\$388,572,435	\$249,032,909

2019-2021 Biennium - 92nd General Assembly

MANDATORY FUNDS SET ASIDE AND HELD IN THE RAINY DAY FUND		AMOUNT FUNDED	AMOUNT DISTRIBUTED	BALANCE
A	Department of Correction Lease Payments~	\$10,500,000	\$7,860,568	\$2,639,432
B	Quick Action Closing Fund	\$30,000,000	\$30,000,000	\$0
C	U of A Agriculture	\$1,869,598	\$1,869,598	\$0
D	Succeed Scholarships - Dept of Education	\$1,800,000	\$1,800,000	\$0
E	Youth Challenge Program - Dept of Military	\$500,000	\$500,000	\$0
F	UAMS National Cancer Institute Designation Trust Fund	\$10,000,000	\$10,000,000	\$0
Mandatory Rainy Day Fund Projects (Funded First)		\$54,669,598	\$52,030,166	\$2,639,432
Other Deposits & Discretionary Projects Funded with the Rainy Day Fund		\$64,931,914	\$61,000,170	\$3,931,744
Total - All Deposits and Projects of the 92nd General Assembly		\$119,601,512	\$113,030,336	\$6,571,176

2017-2019 Biennium - 91st General Assembly

MANDATORY FUNDS SET ASIDE AND HELD IN THE RAINY DAY FUND		AMOUNT FUNDED	AMOUNT RELEASED	BALANCE
A	Department of Correction Lease Payments	\$10,500,000	\$10,089,504	\$410,496
B	Funding for Medicaid (\$34 million released to unobligated Rainy Day Fund)	\$90,000,000	\$90,000,000	\$0
C	Education Facilities Biennial Funding for School District Improvements	\$60,000,000	\$60,000,000	\$0
D	Quick Action Closing Fund	\$30,000,000	\$30,000,000	\$0
E	Economic Development Commission Accelerator Program	\$2,000,000	\$2,000,000	\$0
F	Highway Department Transfer for State Match of Federal Funding	\$20,000,000	\$20,000,000	\$0
Mandatory Rainy Day Fund Projects (Funded First)		\$212,500,000	\$212,089,504	\$410,496
Other Deposits & Discretionary Projects Funded with the Rainy Day Fund		\$86,354,952	\$69,372,989	\$16,981,963
Total - All Deposits and Projects of the 91st General Assembly		\$298,854,952	\$281,462,493	\$17,392,459

2015-2017 Biennium - 90th General Assembly

		AMOUNT FUNDED	AMOUNT RELEASED	BALANCE
Total - All Deposits and Projects of the 90th General Assembly		\$161,939,856	\$124,898,280	\$37,041,576

Summary of Total Estimated Impact of Tax Changes and other Legislation on General Revenue Collections

Negative numbers/reductions are in parentheses

Fiscal Year	Reductions in General Revenue	Additions to General Revenue	Total General Revenue Change
2008	(\$135,954,000)	\$8,562,000	(\$127,392,000)
2009	(\$131,330,000)	\$8,615,000	(\$122,715,000)
2010	(\$38,765,900)	\$86,362,000	\$47,596,100
2011	\$0	\$0	\$0
2012	(\$31,520,000)	\$0	(\$31,520,000)
2013	\$0	\$0	\$0
2014	(\$11,738,000)	\$0	(\$11,738,000)
2015	(\$88,592,053)	\$0	(\$88,592,053)
2016	(\$31,701,046)	\$5,200,000	(\$26,501,046)
2017	(\$105,967,066)	\$5,200,000	(\$100,767,066)
2018	(\$2,341,046)	\$8,600,000	\$6,258,954
2019	(\$28,014,961)	\$9,480,000	(\$18,534,961)
2020	(\$71,621,554)	\$24,603,027	(\$47,018,527)
2021	(\$207,277,833)	\$17,297,585	(\$189,980,248)
2022	(\$342,405,222)	\$3,920,000	(\$338,485,222)
2023	(\$535,328,388)	\$6,040,000	(\$529,288,388)
2024	(\$479,072,823)	\$0	(\$479,072,823)
2025	(\$864,749,432)	\$4,406,418	(\$860,343,014)
2026	(\$388,240,067)	\$0	(\$388,240,067)
2027	(\$196,210,905)	\$0	(\$196,210,905)
2028	(\$144,800,000)	\$0	(\$144,800,000)
Total	(\$3,835,630,296)	\$188,286,030	(\$3,647,344,266)

Tax Reductions & Other Legislation Impacting General Revenue

Reductions/Negative Numbers are in Parentheses

ACT	SUBJECT	FY2027	FY2028
1 & 2 2026 1st Special Session	Reduces the top individual income tax rate to three and seven-tenths percent (3.7%) for tax years beginning on or after January 1, 2026. The acts also reduce the top corporate income tax rate to four and one-tenth percent (4.1%) for tax years beginning on or after January 1, 2027.	(\$191,800,000)	(\$144,800,000)
2026 1st Special Session Subtotal		(\$191,800,000)	(\$144,800,000)

ACT	SUBJECT	
2026 Fiscal Session		\$0

ACT	SUBJECT	FY2026	FY2027
443 of 2025	Amends the law concerning payments to localities.	(\$887,908)	(\$887,908)
696 of 2025	Provides an income tax exemption for certain payments by the USDA.	(\$15,801,978)	(\$1,368,878)
781 of 2025	Sales tax exemption for Arkansas Museum of Fine Arts; and Foundation.	(\$18,643)	(\$25,930)
802 of 2025	Arkansas Brighter Future Fund Act - created tax deferred savings accounts for higher education	(\$190,000)	(\$190,000)
874 of 2025	Creates an excise tax credit on certain beer and sake using Arkansas rice.	(\$1,000,000)	(\$1,000,000)
875 of 2025	Reduces the top individual income tax rate to three and seven-tenths percent (3.7%) for tax years beginning on or after January 1, 2026. The acts also reduce the top corporate income tax rate to four and one-tenth percent (4.1%) for tax years beginning on or after January 1, 2027.	(\$20,000)	(\$20,000)
878 of 2025	Increases the amount of the income tax deduction for teacher's classroom investment	(\$350,000)	(\$350,000)
879 of 2025	Amends sales tax exemption for aircraft held for resale and used for rental or charter	(\$671,538)	(\$568,189)
2025 Session Subtotal		(\$18,940,067)	(\$4,410,905)

ACT	SUBJECT	FY2025	FY2026
1 & 4 2024 2nd Special Session	Reduced the Individual Income Tax top rate from 4.4% to 3.9% (Revenue Impact; -\$384.2M FY25 & -\$256.1M FY26). Reduced the Corporate Income Tax top rate from 4.8% to 4.3% (Revenue Impact; -\$99.3M FY25 & -\$66.2M FY26).	(\$483,500,000)	(\$322,300,000)
3 & 5 2024 2nd Special Session	Increase the Homestead Property Tax Credit for tax payers from \$425 to 500 effective for assessment years beginning January 1, 2024.	(\$46,000,000)	(\$47,000,000)
2024 2nd Special Session		(\$529,500,000)	(\$369,300,000)

ACT	SUBJECT	
2024 Fiscal Session		\$0

ACT		SUBJECT	FY2024	FY2025
2023 1st 6 Special Session		Reduced the Individual Income Tax top rate from 4.7% to 4.4% (Revenue Impact; -\$75 M FY24 & -\$150 M FY25). Reduced the Corporate Income Tax top rate from 5.1% to 4.8% (Revenue Impact; -\$17.2 M FY24 & -\$34.5 M FY25). Provides a \$150 nonrefundable income tax credit for individual taxpayers with net income up to \$89,600 which phases out for individual taxpayers with net income up to \$103,600. The credit is created through temporary language and will be effective only for tax year 2023 (Revenue Impact; -\$156.3 M FY24).	(\$248,500,000)	(\$184,500,000)
532 of 2023		The act reduces the top Individual Income Tax rate to 4.7%, from 4.9%, and reduces the top Corporate Income Tax rate to 5.1% from 5.3%. The act is effective for tax years beginning on or after January 1, 2023.	(\$186,000,000)	(\$124,000,000)
41 of 2023		Extends vehicle registration deadline from 30 days to 60 days. On-going shift of sales tax and vehicle license revenue resulting in one-time revenue loss.	(\$28,631,698)	\$4,406,418
485 of 2023		Repeals throwback rule through phase-out. The act phases out the income tax apportionment throwback rule over 7 years so that business income from sales of tangible personal property are sourced as follows: for tax year 2024, 85.71% within the state and 14.29% outside the state, fiscal impact -\$10.6M; for tax year 2025, 71.42% within the state and 28.58% outside the state, fiscal impact -\$21.1M; for tax year 2026, 57.13% within the state and 42.87% outside the state, fiscal impact -\$31.7M; for tax year 2027, 42.84% within the state and 57.16% outside the state, fiscal impact -\$42.3M; for tax year 2028, 28.55% within the state and 71.45% outside the state, fiscal impact -\$52.9M; for tax year 2029, 14.26% within the state and 85.74% outside the state, fiscal impact -\$63.4M; and for tax years beginning on or after January 1, 2030, 100% outside the state, fiscal impact -\$74M.	(\$10,600,000)	(\$21,100,000)
237 of 2023		LEARNS Act includes \$4M increase in income tax credits for nonpublic scholarship contribution.	(\$4,000,000)	(\$4,300,000)
278 of 2023		Sales tax exemption for certain revenues collected by a net-metering facility.	(\$855,195)	(\$855,195)
517 of 2023		Increased/additional incentives for Digital Product and Motion Picture Industry Development Act. If incentive is provided as rebate, loss likely not from general revenue; if as tax credit, loss is from general revenue	(\$395,444)	(\$395,444)
358 of 2023		Amends the military retirement exemption to allow exemption amount greater than military income	(\$66,000)	(\$66,000)
446 of 2023		Sales tax exemption for concession stand sales operated by nonprofit youth organization.	(\$23,815)	(\$31,890)
518 of 2023		Sales tax exemption for Disabled American Veterans Organization.	(\$671)	(\$903)
2023 Session and 2023 First Extraordinary Session Subtotal			(\$479,072,823)	(\$330,843,014)
ACT		SUBJECT		
2022 Fiscal Session			\$0	
ACT		SUBJECT	FY2022	FY2023
1 2022- 3rd Special Session		Made the Individual Income Tax rate reductions that was to be phased in by Act 2 of the 2021 2nd Special Session to 4.9% on January 1, 2025 effective on January 1, 2022 and the Corporate Income Tax rate that was to be phased in to 5.3% 2025 effective January 1, 2022, and adopted Arkansas to follow the federal law IRC 179 on depreciation and expensing of property for tax purposes, and creates a temporary one time inflationary relief \$150 Income Tax Credit for Full-Year Arkansas Residents.		(\$500,150,000)
2 2021-2nd Special Session		Provided graduated reductions to Individual Income Tax from 5.9% to 5.5% for January 1, 2022; then 5.3% January 1, 2023; then 5.1% January 1, 2024; then 4.9% January 1, 2025. Provided graduated Corporate Income Tax reductions from 5.9% to 5.7% January 1, 2023; then 5.5% January 1, 2024; then 5.3% January 1, 2025; low income \$60 dollar tax credit reduction for taxpayers starting at or below \$23,600 and each \$100 dollars above \$23,600 credit is reduced by \$5 dollars until the credit is exhausted, and standard deduction increased by consumer price index	(\$135,250,000)	
248 of 2021		exempt certain forgiven small business loans; provide deduction for certain loan expenses	(\$179,000,000)	
594 of 2021		create Arkansas Wood Energy Products and Forest Maintenance income tax credit	(\$5,000,000)	(\$5,000,000)
1013 of 2021		provide a reduced sales/use tax rate for certain used motor vehicles	(\$4,966,125)	(\$9,337,571)
967 of 2021		income tax credit for railroad track maintenance expenses	(\$4,900,000)	
154 of 2021		exempt unemployment benefits from income tax for tax years 2020 and 2021	(\$3,100,000)	
914 of 2021		expand "instructional materials" for purposes of sales tax exemption	(\$2,968,494)	(\$2,585,436)
880 of 2021		sales tax exemptions for items sold for use in printing	(\$1,744,200)	(\$2,414,952)
944 of 2021		expand sales tax holiday to certain electronic devices	(\$1,308,150)	(\$1,106,826)
970 of 2021		sales tax exemption for water used in poultry farming	(\$1,207,523)	(\$1,625,447)
840 of 2021		increase annual cap on Historic Rehabilitation Income Tax Credit	(\$1,000,000)	(\$2,000,000)
1109 of 2021		sales tax exemption for coins, currency, and bullion	(\$514,316)	(\$692,320)

Tax Reductions & Other Legislation Impacting General Revenue

Reductions/Negative Numbers are in Parentheses

915 of 2021	tax coal used by manufacturers at reduced sales tax rate	(\$398,568)	(\$551,728)
875 of 2021	increase tax credits for water resource conservation/development projects	(\$301,866)	(\$603,732)
971 of 2021	increase income tax deduction for teachers qualified classroom investment expense	(\$237,000)	(\$237,000)
935 of 2021	income tax credit for a stillborn child	(\$139,500)	
873 of 2021	sales tax exemption on school fund-raising events and parent-teacher organization purchases	(\$125,000)	(\$188,000)
972 of 2021	to allow sales tax exemption for isolated sales to apply at special events	(\$120,628)	(\$162,377)
807 of 2021	extend sales tax exemption for charitable organizations from 3 annual events to 10	(\$69,768)	(\$93,915)
966 of 2021	amend Arkansas Tax-Deferred Tuition Savings Program	(\$28,660)	(\$28,660)
882 of 2021	amend law concerning contributions to an ABLE account	(\$25,424)	(\$25,424)
895 of 2021	amend income tax credit for waste reduction, reuse, or recycling equipment	\$0	(\$6,500,000)
904 of 2021	tax credit for contributions to organization under Philanthropic Investment in Ark. Kids Program	\$0	(\$2,000,000)
841 of 2021	create income tax credit for retired law enforcement officers working cold cases	\$0	(\$25,000)
911 of 2021	amend requirements for Consolidated Incentive Act of 2003 (projected annual impacts of up to \$5.2M, \$3.4M general revenue, for FY24-28)	\$0	\$0
362 of 2021	create the Elective Pass-Through Entity Tax Act; impose a tax on pass-through entities	\$2,120,000	\$4,240,000
437 of 2021	extend through FY23 deposit of 4.5 mills gas assessment to general revenue	\$1,800,000	\$1,800,000
2021 Regular Session Total (Plus 2021 2nd & 2022 3rd Extraordinary Session)		(\$338,485,222)	(\$529,288,388)

ACT	SUBJECT	
2020 Fiscal Session		\$0

ACT	SUBJECT	FY2020	FY2021
248 of 2021	exempt certain forgiven small business loans; provide deduction for certain loan expenses		(\$33,000,000)
154 of 2021	exempt unemployment benefits from income tax for tax years 2020 and 2021		(\$51,000,000)
-	Casino Amendment	(\$38,518,872)	(\$38,518,872)
182 of 2019	Tax Competitiveness and Relief Act of 2019 (income tax)	(\$25,600,000)	(\$74,100,000)
201 of 2019	adopt IRC provisions for Opportunity Zones; provide state tax incentives	(\$2,600,000)	(\$2,600,000)
580 of 2019	increase cigarette paper tax; raise tobacco age to 21; abolish border zone	(\$1,691,000)	(\$1,775,000)
870 of 2019	adopt recent changes to the internal revenue code	(\$1,500,000)	\$320,600
110 of 2019	amend distribution of security dept fees	(\$1,000,000)	(\$1,200,000)
1073 of 2019	amend the water resource conservation & development incentives act	(\$294,000)	(\$587,000)
583 of 2019	provide exemption of sales and use tax on certain withdrawals of stock	(\$291,000)	(\$391,311)
772 of 2019	sales tax refund for machinery used to modify/replace/repair molds & dies	(\$78,265)	(\$132,172)
819 of 2019	AR Tax Reform Act of 2019; reforms sales, income, property & franchise taxes	(\$25,157)	(\$33,542)
1066 of 2019	provide tax incentives for art projects along designated Hwys	(\$25,000)	(\$25,000)
840 of 2019	create sales tax exemption for washer-extractors used by a fire department	(\$13,417)	(\$17,028)
825 of 2019	creates a inc. tax deduction for contributions to disability savings (ABLE) acct	(\$10,000)	(\$10,000)
869 of 2019	online insurance verification; transfers \$1.5M yearly from Insurance Fund	\$0	(\$3,000,000)
1006 of 2019	extend tourist facilities payments through FY2025	\$0	(\$887,908)
822 of 2019	remote sellers; corporate NOL; sales factor; car washes	\$21,543,027	\$11,076,985
705 of 2019	amend distribution of gas assessment fees	\$2,200,000	\$2,000,000
457 of 2019	reduce salary credit for insurance premium tax	\$860,000	\$3,900,000
2019 Regular Session Total (Plus two 2021 Regular Session Bills)		(\$47,043,684)	(\$189,980,248)

ACT	SUBJECT	
2018 Fiscal Session		\$0

ACT	SUBJECT	FY2018	FY2019
78/79 of 2017	Tax Reform and Relief	\$0	(\$25,250,000)
393 of 2017	Historic Rehabilitation Income Tax Credit	(\$1,000,000)	(\$1,000,000)
1125 of 2017	Amend Carry-Forward on Credit Allowed for Water Impoundments	(\$500,000)	(\$600,000)
666 of 2017	Tax Deduction for Teacher's Classroom Investment	(\$430,000)	(\$430,000)
734 of 2017	Amend Laws Associated with Unemployment Taxes and Benefits	(\$295,000)	(\$590,000)
665 of 2017	Sales and Use Tax Exemption for Sales by Charitable Organizations	(\$83,546)	(\$112,461)
763 of 2017	Income Tax Exemption - Rural Physician Recruitment Incentives	(\$20,000)	(\$20,000)
671 of 2017	Amend Excise Tax Rate for Hard Cider	(\$12,500)	(\$12,500)
141 of 2017	Amend Taxation of Military Retirement, Candy, Soft Drinks, Digital	\$3,000,000	\$5,900,000
465 of 2017	Eliminate InvestArk / Reduce Sales Tax on Equipment Repair	\$1,200,000	\$680,000
668 of 2017	Amend Disposition of Security Fees	\$1,500,000	\$0
977 of 2017	Amend Disposition of Gas Assessment Fees	\$2,900,000	\$2,900,000
2017 Regular Session Total		\$6,258,954	(\$18,534,961)

ACT	SUBJECT	
2016 Fiscal Session		\$0

ACT	SUBJECT	FY2016	FY2017
22 of 2015	Middle Class Tax Relief Act -- lowers selected rates	(\$22,900,000)	(\$90,300,000)
1173 of 2015	Amend Capital Gains Language (50% + \$10 million)	(\$6,000,000)	(\$11,800,000)
536 of 2015	Amend distribution & use of natural gas severance	(\$2,600,000)	(\$2,700,000)
1126 of 2015	Sales Tax Exemption for Solid Wastes from Resource Exploration	(\$201,046)	(\$255,158)
684 of 2015	City, County, Tourist (MLA) -- extends AR State Fair Transfer through FY17 - FY20	\$0	(\$887,908)
1238 of 2015	Better Life Experience Program for Arkansans with Disabilities	\$0	(\$24,000)
896 of 2015	Fairness of Tax Administration (provides a one-time shift in Fiscal Year collections)	\$0	\$0
1046 of 2015	Alters Distribution of Gas Assessment Fees, FY16 & 17 only	\$5,200,000	\$5,200,000
2015 Regular Session Total		(\$26,501,046)	(\$105,967,066)

ACT	SUBJECT	FY2014	FY2015
300 of 2014	Provides that sand and other proppants used in oil and gas wells are considered machinery and equipment used directly in the manufacturing process for purposes of the sales tax exemption for certain machinery and equipment.		(\$3,424,846)

2014 Fiscal Session Total (3,424,846)

1459 of 2013	Reduce the income tax rates by 1/10 of 1%	(\$2,500,000)	(\$30,400,000)
1488 of 2013	Increase capital gains exclusion from 30% to 50% and increase standard deduction by \$200	(\$600,000)	(\$18,100,000)
1411 of 2013	Sales & Use tax exemption - reduction in rate for electricity and natural gas in manufacturing	\$0	(\$12,610,000)
1408 of 2013	Income tax exemption for service pay or allowances received by active duty members of the armed services	(\$3,600,000)	(\$7,200,000)
1441 of 2013	Sales & Use tax exemption - utilities used by qualifying agricultural structures and qualifying aquaculture and horticulture equipment	(\$4,000,000)	(\$6,300,000)

Tax Reductions & Other Legislation Impacting General Revenue

Reductions/Negative Numbers are in Parentheses

1404 of 2013	Sales & Use tax exemption - reduction of 1% in rate for partial replacement and repair of manufacturing machinery and equipment	\$0	(\$5,130,000)
1401 of 2013	Sales & Use tax exemption - utilities used by Grain Drying	\$0	(\$2,440,000)
1414 of 2013	Sales & Use tax exemption - dental appliances	\$0	(\$1,410,000)
1392 of 2013	Sales & Use tax exemption - certain supplies for farm machinery	(\$750,000)	(\$665,000)
1402 of 2013	Sales & Use tax exemption - timber harvesting machinery and equipment	\$0	(\$528,875)
510 of 2013	Limits tobacco products tax on cigars to 50 cents per cigar	(\$135,000)	(\$134,790)
1284 of 2013	Enacts the Claim of Right Doctrine (IRS code)	(\$100,000)	(\$125,000)
233 of 2013	Sales & Use tax exemption - pollution control equipment required by federal regulation to be used in refining of petroleum based products to remove sulfur pollutants from refined products	(\$53,000)	(\$74,840)
1452 of 2013	Income tax deduction for volunteer firefighters	\$0	(\$48,702)
139 of 2013	Increase in Timberland Tax for Forestry Commission	\$0	\$0
1474 of 2013	New Markets Jobs Act	\$0	\$0
2013 Regular Session Total		(\$11,738,000)	(\$88,592,053)
ACT	SUBJECT	FY2013	
2012 Fiscal Session		\$0	
ACT	SUBJECT	FY2012	
755 of 2011	Reduces the rate of sales and use tax on food and food ingredients.	(\$15,500,000)	
754 of 2011	Decreases the sales and use tax on natural gas and electricity used by manufacturers.	(\$5,230,000)	
753 of 2011	Increases the threshold on the sales tax exemption for used cars, trailers and semitrailers.	(\$4,390,000)	
736 of 2011	Income Tax relief to head of household taxpayers with two or more dependents.	(\$3,700,000)	
757 of 2011	Creates a sales tax holiday for clothing, clothing accessories, school supplies and materials.	(\$1,540,000)	
1166 of 2011	Establishes an investment tax credit for the rehabilitation and development of central business improvement districts.	(\$700,000)	
787 of 2011	Technical corrections to income tax laws.	(\$382,000)	
738 of 2011	Extends the expiration date of the Delta Geotourism Incentive Act and increases the tax credit.	(\$75,000)	
998 of 2011	Provides a sales and use tax exemption for the Arkansas Black Hall of Fame Foundation, Inc.	(\$2,000)	
1226 of 2011	Exempts wholesale manufacturers of beer from paying sales and use tax on kegs used to sell beer wholesale.	(\$1,000)	
2011 Regular Session Total		(\$31,520,000)	
ACT	SUBJECT	FY2011	
2010 Fiscal Session		\$0	
ACT	SUBJECT	FY2010	
436 of 2009	To reduce the state sales and use tax rate on food and food ingredients.	(\$30,100,000)	
1274 of 2009	To repeal the gross receipts tax on mini-warehouse and self-storage rental services upon certain conditions	(\$4,260,000)	
695 of 2009	To reduce the sales and use tax rate on utilities used by a manufacturer.	(\$2,900,000)	
498 of 2009	To encourage and foster economic development and revitalize communities by allowing a tax credit for the rehabilitation of historic structures located in Arkansas	(\$1,100,000)	
1205 of 2009	To clarify that the sale of raw products at a farmer's market where the raw products are produced and sold by the producer are exempted from the gross receipts tax.	(\$150,000)	
940 of 2009	To allow a city that adjoins a border city that is separated by a river from a city in another state to sell cigarettes at the rate used by the border city	(\$140,000)	
795 of 2009	To amend the Nonprofit Incentive Act of 2007	(\$70,000)	
1192 of 2009	To amend the delta geotourism incentive act of 2007 to expand the geographical qualifications for a geotourism tax credit.	(\$20,000)	
351 of 2009	To amend the Arkansas private wetland and riparian zone creation and restoration incentives act and to provide conservation tax credits.	(\$15,000)	
767 of 2009	To exempt the purchase of thermal imaging equipment to be used by law enforcement aircraft when purchased by a county government.	(\$9,900)	
1176 of 2009	To exempt the Arkansas Search Dog Association, Inc., a private nonprofit entity, from payment of sales and use tax.	(\$1,000)	
180 of 2009	To increase the tax on cigarettes and certain tobacco products and to authorize the Department of Finance and administration to pay the commission to the stamp deputies for certain cigarette taxes.	\$86,200,000	
372 of 2009	To make technical corrections to the Arkansas income tax laws by adopting current internal revenue code provisions	\$162,000	
2009 Regular Session		\$47,596,100	
ACT	SUBJECT	FY2008	FY2009
110 of 2007	Act 110 (SB185) Reduces the state sales tax on food and groceries	(\$90,800,000)	(\$83,600,000)
185 of 2007	Act 185 (HB1420) Reduces the state sales tax on natural gas and electricity utilized by manufacturers	(\$15,000,000)	(\$20,300,000)
195 of 2007	Act 195 (HB1443) Low income tax credit	(\$14,700,000)	(\$16,800,000)
87 of 2007	Act 87 (HB1202) Replaces the sales tax on dyed diesel with a volume-based tax	(\$9,700,000)	(\$6,400,000)
160 of 2007	Act 160 (HB1184) Extends income tax exemption to military officers	(\$350,000)	(\$360,000)
196 of 2007	Act 196 (SB5) Allows tax-free distributions from IRAs to charitable contributions	(\$270,000)	(\$120,000)
218 of 2007	Act 218 (HB1484) Technical corrections to state income tax law -- adopts specific Internal Revenue Code	(\$240,000)	(\$206,000)
518 of 2007	Act 518 (HB2278) Geotourism investment tax credit applicable to Lower Mississippi River Delta	(\$50,000)	(\$50,000)
1607 of 2007	Act 1607 (HB2800) Increases the income tax credit, from 50% to 100%, associated with the liability for college donations	(\$50,000)	(\$60,000)
657 of 2007	Act 657 (HB2692) Allows counties (like cities) tax benefits of selling admission tickets	(\$24,000)	(\$24,000)
154 of 2007	Act 154 (SB273) Gross receipts tax exemption applied to free passes to recreational events and attractions	(\$15,000)	(\$15,000)
1203 of 2007	Act 1203 (HB2564) Provides a tax credit for small manufacturers of beer	(\$15,000)	(\$15,000)
613 of 2007	Expands allowances on depreciable assets to match IRS code	(\$4,200,000)	(\$2,500,000)
1003 of 2007	Provides financial assistance to workforce training	(\$300,000)	(\$300,000)

1596 of 2007	Provides financial assistance to amend Consolidation Incentive Act	(\$240,000)	(\$580,000)
793 of 2007	Transfer an amount of the Real Estate Transfer Tax to general revenue (only for FY08 & FY09)	\$4,500,000	\$4,500,000
869 of 2007	Levies a 1% retail beer tax	\$3,000,000	\$3,000,000
388 of 2007	Requires additional administration of charitable bingo games and raffles	\$586,000	\$586,000
732 of 2007	Tax winnings paid from electronic games of skill	\$212,000	\$265,000
368 of 2007	Clarifies the sales tax law on portable toilets	\$131,000	\$131,000
856 of 2007	Provides authority to the Arkansas Racing Commission to set licensing fees	\$120,000	\$120,000
668 of 2007	Provides fewer restrictions on foreign and domestic wineries	\$12,000	\$12,000
1011 of 2007	Clarifies the taxation of guided fishing trips	\$1,000	\$1,000
		(\$127,392,000)	(\$122,715,000)

LOCAL SCHOOL DISTRICTS FUNDING
State Funds, Federal Funds, Local Funds and Other Various
(Exclusive of Building Funds)

Education - School District Funding	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Local Funds	\$2,270,484,372	\$2,341,391,073	\$2,583,511,491	\$2,798,180,558	\$2,989,098,748	\$3,133,177,151
State Funds						
Unrestricted	\$2,146,302,088	\$2,156,081,529	\$2,203,036,442	\$2,195,147,188	\$2,176,223,149	\$2,254,624,139
Restricted	\$579,681,907	\$585,983,353	\$590,093,978	\$837,433,051	\$888,869,823	\$863,051,747
Total State Funds	\$2,725,983,995	\$2,742,064,882	\$2,793,130,420	\$3,032,580,239	\$3,065,092,972	\$3,117,675,885
Federal Funds						
Unrestricted Federal Funds	\$6,207,936	\$8,724,825	\$6,921,873	\$6,820,417	\$3,802,475	\$10,983,046
Restricted/Other Federal Funds	\$1,004,981,211	\$1,390,849,898	\$1,338,827,443	\$1,083,244,815	\$878,338,561	\$829,950,637
Other Federal Funds	\$95,002	\$0	\$0	\$0	\$0	\$0
Total Federal Funds	\$1,011,284,148	\$1,399,574,723	\$1,345,749,316	\$1,090,065,232	\$882,141,036	\$840,933,683
Other Funds	\$23,687,761	\$25,101,005	\$33,705,282	\$42,473,561	\$29,441,892	\$39,037,902
TOTAL ALL FUNDS	\$6,031,440,276	\$6,508,131,683	\$6,756,096,509	\$6,963,299,590	\$6,965,774,648	\$7,130,824,621

Source: Annual Statistical Report published by the Arkansas Department of Education and special reports provided by the Arkansas Public School Computer Network.

Local Funds can include property taxes, property tax relief, tax accruals, delinquent taxes, excess commissions, land redemptions and income tax penalties and interest on delinquent taxes and other local taxes. In addition, can also include local sources other than property taxes including but not limited to revenue in lieu of taxes, interest on investments, rental income, donations, food service revenues, vending machine revenues, miscellaneous local revenue, revenue from the county including, general apportionment, severance tax, and other local county revenue.

State Funds include State Equalization Aid, which as of the 2nd Extraordinary Session of 2003-2004 became known as State Foundation Aid, and other miscellaneous State Aid categories from the Annual Statistical Report of the Public Schools of Arkansas, Department of Education.

Unrestricted Federal Funds can include School Federal Assistance - M&O, Wildlife Refuge, Revenue in Lieu of Taxes, Forest Reserve, Flood Control, Mineral Leases, Federal Grazing, Impact Aid, other miscellaneous unrestricted federal aid. Unrestricted federal funds do not include restricted federal aid received from the federal government either directly or through a state agency.

Restricted Federal Funds includes restricted funds provided by the federal government through the State as agents to the School Districts, which must be used for specific categorical purposes, such as: Elementary/Secondary Education Programs, Title I, Carl Perkins Vocational Aid, Adult Education, School Food Services, and IDEA Title VI.

Other Federal Funds can include Grants-In-Aid from Federal Government through intermediary Agencies and Revenue in Lieu of Taxes

Other Funds are non-revenue receipts and can include proceeds from sale of bonds, revolving loans, postdated warrants, current loans, installment/lease purchase, temporary state loan, School Board Assn Anticipation Tax Note, refunding savings, miscellaneous non-revenue sources, consolidation/annexation, indirect cost reimbursement, sale of equipment, sale of building and grounds, and compensation for loss of fixed assets.

LOCAL SCHOOL DISTRICT
STATE RECEIPTS, PROPERTY TAX AND OTHER LOCAL RECEIPTS
(Does not include Federal Funding)

Fiscal Year	RECEIPTS OF LOCAL SCHOOL DISTRICTS			
	State (A)	URT / Local (B)	Non-Revenue (C)	Total State, URT & Local
2024-25	3,065,092,972	2,989,098,748	29,441,892	\$6,083,633,611
2023-24	3,032,580,239	2,798,180,558	42,473,561	\$5,873,234,359
2022-23	2,793,130,420	2,583,511,491	33,705,282	\$5,410,347,193
2021-22	2,742,064,882	2,341,391,073	25,101,005	\$5,108,556,960
2020-21	2,725,983,995	2,270,484,372	23,687,761	5,020,156,128
2019-20	2,703,969,502	2,210,163,285	22,588,759	4,936,721,546
2018-19	2,642,657,579	2,191,272,987	11,898,608	4,845,829,174
2017-18	2,676,787,260	2,134,827,010	15,896,593	4,827,510,863
*2016-17	2,650,610,856	2,034,268,379	30,060,602	4,714,939,837
*2015-16	2,647,804,288	1,985,668,016	24,254,635	4,657,726,939
2014-15	2,537,521,310	1,925,228,022	17,578,653	4,480,327,985
2013-14	2,491,246,697	1,846,435,030	20,914,436	4,358,596,163
2012-13	2,441,173,047	1,832,291,232	20,313,449	4,293,777,728
2011-12	2,401,190,600	1,638,570,176	18,857,020	4,058,617,796
2010-11	2,436,603,501	1,682,408,147	19,228,991	4,138,240,639
2009-10	2,422,291,460	1,629,660,862	37,634,904	4,089,587,226
2008-09	2,424,140,216	1,555,155,163	21,107,679	4,000,403,058
2007-08	2,435,169,530	1,493,447,188	25,750,971	3,954,367,689
2006-07	2,371,268,414	1,382,460,541	45,903,492	3,799,632,447
2005-06	2,260,460,032	1,345,945,402	17,855,104	3,624,260,538
2004-05	2,134,511,046	1,092,490,875	32,046,887	3,259,048,808
2003-04	1,732,635,984	1,000,880,397	43,186,497	2,776,702,878
2002-03	1,698,359,175	955,943,565	33,662,874	2,687,965,614
2001-02	1,685,886,093	946,187,000	22,729,023	2,654,802,116
2000-01	1,647,854,225	861,397,998	11,403,453	2,520,655,676

Source: Annual Statistical Report published by the Arkansas Department of Education and special reports provided by the Arkansas Public School Computer Network.

A (STATE) Includes State Equalization Aid, which as of the 2nd Extraordinary Session of 2003-2004 became known as State Foundation Aid, and other miscellaneous State Aid categories from the Annual Statistical Report of the Public Schools of Arkansas, Department of Education.

B (URT & LOCAL) Can include property taxes, property tax relief, tax accruals, delinquent taxes, excess commissions, land redemptions and income tax penalties and interest on delinquent taxes and other local taxes. In addition, can also include local sources other than property taxes including but not limited to revenue in lieu of taxes, interest on investments, rental income, donations, food service revenues, vending machine revenues, miscellaneous local revenue, revenue from the county including, general apportionment, severance tax, and other local county revenue.

C (NON-REVENUE) Non-revenue receipts can include proceeds from revolving loans, postdated warrants, current loans, installment/lease purchase, temporary state loan, School Board Assn Anticipation Tax Note, refunding savings, miscellaneous non-revenue sources, consolidation/annexation, indirect cost reimbursement, sale of equipment, sale of building and grounds, and compensation for loss of fixed assets.

* Data from FY2015-16 forward include Regular School Districts and Charter Schools. Data prior to 2015 consists of Regular School Districts only.

AVERAGE CLASSROOM TEACHER SALARY

YEAR	ARKANSAS	UNITED STATES	DIFFERENCE
2000	\$33,888	\$41,754	(\$7,866)
2001	\$34,729	\$43,400	(\$8,671)
2002	\$36,026	\$44,632	(\$8,606)
2003	\$37,536	\$45,810	(\$8,274)
2004	\$39,266	\$46,735	(\$7,469)
2005	\$41,489	\$47,659	(\$6,170)
2006	\$43,088	\$49,026	(\$5,938)
2007	\$44,493	\$50,758	(\$6,265)
2008	\$45,393	\$52,800	(\$7,407)
2009	\$45,797	\$54,274	(\$8,477)
2010	\$46,601	\$55,241	(\$8,640)
2011	\$46,823	\$55,623	(\$8,800)
2012	\$46,946	\$55,418	(\$8,472)
2013	\$47,316	\$56,103	(\$8,787)
2014	\$48,060	\$56,610	(\$8,550)
2015	\$48,575	\$57,420	(\$8,845)
2016	\$48,976	\$58,064	(\$9,088)
2017	\$49,104	\$59,660	(\$10,556)
2018	\$49,840	\$60,477	(\$10,637)
2019	\$50,295	\$61,730	(\$11,435)
2020	\$51,336	\$64,172	(\$12,836)
2021	\$52,552	\$65,293	(\$12,741)
2022	\$53,416	\$66,745	(\$13,329)
2023	\$55,156	\$69,544	(\$14,388)
2024	\$59,022	\$72,030	(\$13,008)
2025	\$59,814	\$74,177	(\$14,363)

Arkansas Salaries compiled from the Annual Statistical Report of the Public Schools of Arkansas, Arkansas Department of Education. United States Salaries compiled from SREB Data Library-Elementary and Secondary Teachers Salaries, and National Education Association, Rankings and Estimates.

**TEACHERS SALARIES AND NUMBER OF STUDENTS FOR
PUBLIC SCHOOLS IN ARKANSAS
(Excludes Federal Data)**

YEAR	AVERAGE TEACHER SALARY K-12 (1)	ALL CERTIFIED SCHOOL PERSONNEL AVERAGE SALARY (2)	NUMBER OF STUDENTS K-12 Average Daily Attendance (3)	NUMBER OF TEACHERS K-12 FTE (4)	STUDENT/ TEACHER RATIO K-12 (5)	EXPENDITURE /PUPIL Average Daily Attendance (6)
2000-01	34,729	36,463	418,906	31,109	13.47	5,531
2001-02	36,026	37,819	420,015	33,780	12.43	5,867
2002-03	37,536	39,675	415,525	33,014	12.59	6,168
2003-04	39,266	41,070	422,788	31,662	13.35	6,475
2004-05	41,489	43,518	426,136	32,552	13.09	7,307
2005-06	43,088	45,157	432,368	32,676	13.23	7,687
2006-07	44,493	46,616	433,952	33,112	13.11	7,992
2007-08	45,393	47,609	433,333	33,161	13.07	8,256
2008-09	45,797	48,081	436,033	33,438	13.04	8,294
2009-10	46,601	48,914	432,529	33,039	13.09	9,112
2010-11	46,823	49,433	433,949	32,553	13.33	9,315
2011-12	46,946	49,308	433,614	33,201	13.06	9,379
2012-13	47,316	49,715	436,471	33,316	13.10	9,324
2013-14	48,060	50,473	438,132	33,213	13.19	9,457
2014-15	48,575	50,978	435,556	33,077	13.17	9,642
2015-16	48,976	51,466	435,225	32,883	13.24	9,701
2016-17	49,104	51,670	434,853	33,061	13.15	9,807
2017-18	49,840	52,349	432,503	33,359	12.97	10,039
2018-19	50,295	52,861	430,705	33,455	12.87	10,229
2019-20	51,336	53,991	436,116	33,329	13.09	10,155
2020-21	52,552	55,241	421,997	32,335	13.05	11,232
2021-22	53,416	56,181	414,984	32,523	12.76	12,203
2022-23	55,156	57,995	416,836	32,309	12.90	9,324
2023-24	59,022	61,745	415,029	33,072	12.55	13,326
2024-25	59,814	62,603	410,423	33,283	12.33	13,519

(1) As of the 2008-09 Department of Education Annual Statistical Report (ASR) Report - this category is entitled and defined as follows: Avg. Salary – Non-Federal Certified Clsm FTEs. The average salary of K-12 certified personnel employed by the district as K-12 classroom teachers, librarians, counselors, psychologists, and other K-12 certified, non-administrative employees and paid from the Teacher Salary Fund. Certified employees paid from federal funds are not included. For 2010-11 - Bureau of Legislative Research - Research Staff provided revised FTE counts that replaced the ASR FTE data, and this resulted in a revised Average Teacher Salary K-12 and a revised All Certified School Personnel Average Salary.

(2) As of the 2008-09 ASR Report, this category is entitled and defined as follows: Personnel – Non-Federal Certified FTEs. The number of all certified personnel including administrative FTEs, K-12 Classroom FTEs and other non-administrative personnel employed by the district and paid from the Teacher Salary Fund. Adult Education employees and certified employees paid from federal funds are not included. For 2010-11 - Bureau of Legislative Research - Research Staff provided revised FTE counts that replaced the ASR FTE data, and this resulted in a revised Average Teacher Salary K-12 and a revised All Certified School Personnel Average Salary.

(3) As of the 2008-09 ASR Report, this category is entitled and defined as follows: ADA (Average Daily Attendance K-12). The annual average of the total days in attendance divided by the number of days taught. It includes students who attend school outside the district on a tuition agreement between the respective districts. This report uses the four-quarter average ADA.

(4) As of the 2008-09 ASR Report, this category is entitled and defined as follows: Personnel – Non-Federal Certified Clsm FTEs. The number of K-12 certified personnel employed by the district as K-12 classroom teachers, librarians, counselors, psychologists, and other K-12 certified, non-administrative employees and paid from the Teacher Salary Fund. Certified employees paid from federal funds are not included. For 2010-11 - Bureau of Legislative Research - Research Staff provided revised FTE counts that replaced the ASR FTE data, and this resulted in a revised Average Teacher Salary K-12 and a revised All Certified School Personnel Average Salary.

(5) Student /Teacher Ratio K-12 is the average daily attendance defined in (3) divided by the number of teachers defined in (4).

(6) As of the 2008-09 ASR Report, this category is entitled and defined as follows: Per Pupil Expenditures. Per Pupil Expenditures is the Net Current Expenditures divided by the Average Daily Attendance. The Per Pupil Expenditure (PPE) is calculated using the four-quarter average ADA in compliance with NCES guidelines. Arkansas uses the three-quarter Average Daily Membership for funding and other analytical purposes.

THE MATRIX - K-12 FUNDING

Updated July, 2026	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
Matrix Calculations											
School Size	500	500	500	500	500	500	500	500	500	500	500
K = 8% of students	40	40	40	40	40	40	40	40	40	40	40
Grades 1-3 = 23% of students	115	115	115	115	115	115	115	115	115	115	115
Grades 4-12 = 69% of students	345	345	345	345	345	345	345	345	345	345	345
Staffing Ratios											
K P:T ratio = 20:1	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Grades 1-3 P:T ratio = 23:1	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Grades 4-12 P:T ratio = 25:1	13.80	13.80	13.80	13.80	13.80	13.80	13.80	13.80	13.80	13.80	13.80
PAM = 20% of classroom	4.14	4.14	4.14	4.10	4.10	4.10	4.10	4.10	4.10	4.16	4.16
Total Classroom Teachers	24.94	24.94	24.94	24.94	24.94	24.94	24.94	24.94	24.94	24.96	24.96
Special Ed Teachers	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	3.20	3.20
Instructional Facilitators	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Librarian / Media Specialist	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85
Guidance Counselor & Nurse	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	3.00	3.00
Total Pupil Support Personnel	8.75	8.75	8.75	8.75	8.75	8.75	8.75	8.75	8.75	9.55	9.55
Subtotal Classroom Teachers & Support	33.69	33.69	33.69	33.69	33.69	33.69	33.69	33.69	33.69	34.51	34.51
Principal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL All School-Level Personnel	35.69	35.69	35.69	35.69	35.69	35.69	35.69	35.69	35.69	36.51	36.51
School-Level Salaries											
Teacher Salary + Benefits	\$64,196	\$64,998	\$65,811	\$67,127	\$68,470	\$70,011	\$71,586	\$74,475	\$76,022	\$78,843	\$76,885
Per Student Matrix Expenditure	4,325.6	4,379.6	4,434.4	4,523.0	4,613.5	4,717.3	4,823.5	5,018.1	5,122.0	5,442.0	5,307.0
Principal Salary + Benefits	99,012	99,012	99,012	99,012	99,012	101,487	104,024	105,614	105,614	109,168	107,962
Per Student Matrix Expenditure	198.10	198.10	198.10	198.10	198.10	203.00	208.00	211.00	211.00	218.00	216.00
School-level secretary	40,031	40,451	40,855	40,855	40,855	41,876	42,923	45,286	46,203	48,284	45,568
Per Student Matrix Expenditure	80.10	80.90	81.70	81.70	81.70	84.00	86.00	91.00	92.00	97.00	91.00
School-Level Salaries Per Student	\$4,603.8	\$4,658.6	\$4,714.2	\$4,802.8	\$4,893.3	\$5,004.2	\$5,117.3	\$5,319.9	\$5,426.0	\$5,757.0	\$5,614.0
School-Level Resources											
Technology	\$250.0	\$250.0	\$250.0	\$250.0	\$250.0	\$250.0	\$250.0	\$250.0	\$250.0	\$235.0	\$235.0
Salary Enhancement Other Employees								44.0	44.0	50.0	52.0
All other Personnel Health Insurance								30.0	30.0	41.0	0.0
Instructional Materials	183.1	183.1	183.1	184.2	187.9	192.6	197.4	201.0	205.0	210.0	216.0
Extra Duty Funds	64.9	65.5	66.2	66.2	66.2	67.9	69.6	70.9	72.0	74.0	76.0
Supervisory Aides	50.0	50.0	50.0	50.0	50.0	51.3	52.6	56.8	58.0	59.0	61.0
Substitutes	69.0	70.4	71.8	71.8	71.8	73.6	75.4	76.8	78.0	85.0	90.0
Teacher Continuing Ed Pay (5 days)											
School-Level Resources Per Student	\$617.0	\$619.0	\$621.1	\$622.2	\$625.9	\$635.4	\$645.1	\$729.9	\$739.0	\$755.0	\$730.0
District-Level Resources											
Operations & Maintenance	\$664.9	\$674.9	\$685.0	\$697.5	\$705.7	\$723.3	\$741.3	\$766.4	\$786.0	\$809.0	\$833.0
Central Office	438.8	438.8	438.8	134.8	438.8	447.6	456.5	472.7	483.0	495.0	507.0
Transportation	321.2	321.2	321.2	321.2	321.2	321.2	321.2	329.0	337.0	345.0	354.0
District-Level Resources Per Student	\$1,424.9	\$1,434.9	\$1,445.0	\$1,457.5	\$1,465.7	\$1,492.1	\$1,519.0	\$1,568.1	\$1,605.0	\$1,649.0	\$1,694.0
Subtotal Foundation Per Pupil Exp.	\$6,646	\$6,713	\$6,781	\$6,883	\$6,985	\$7,132	\$7,282	\$7,617	\$7,771	\$8,162	\$8,038
Adjustments (Cushion/Retirement)	0	0	0	16	33	50	131	0	0	0	0
Matrix Foundation Per Student	\$6,646	\$6,713	\$6,781	\$6,899	\$7,018.0	\$7,182.0	\$7,413.0	\$7,617.9	\$7,771.0	\$8,162.0	\$8,038.0
Increase per ADM	\$62.0	\$67.0	\$68.0	\$118.0	\$119.0	\$164.0	\$231.0	\$205.0	\$153.1	\$391.0	-\$124.0
	0.94%	1.01%	1.01%	1.74%	1.72%	2.33%	3.22%	2.77%	2.01%	5.03%	-1.52%
Enhanced Funding Per Student	0	0	0	0	0	0	0				
Total Foundation Funding	\$6,646	\$6,713	\$6,781	\$6,899	\$7,018	\$7,182	\$7,413	\$7,618	\$7,771	\$8,162	\$8,038

Foundation funding is distributed based on a school district's **saverage daily membership (ADM)**, the calculation for a district's total number of students. Each school district receives the "Foundation Funding" amount set in the matrix multiplied by its prior year ADM.

Categorical Funding for Kindergarten through Twelfth Grade

Included in the Matrix is Specific Recommended Funding for K-12

Categorical	Funding Rate Per Student														
	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
1. Enhanced Student Achievement (ESA) ESA: Less than 70% of total students qualified as national school lunch funding (NSL) students ESA: 70% but less than 90% of total students qualified as NSL students ESA: Districts with 90% or greater of total students qualified as NSL	\$517	\$517	\$517	\$522	\$526	\$526	\$526	\$526	\$526	\$532	\$538	\$538	\$538	\$551	\$565
	\$1,033	\$1,033	\$1,033	\$1,042	\$1,051	\$1,051	\$1,051	\$1,051	\$1,051	\$1,063	\$1,076	\$1,076	\$1,076	\$1,103	\$1,130
	\$1,549	\$1,549	\$1,549	\$1,562	\$1,576	\$1,576	\$1,576	\$1,576	\$1,576	\$1,594	\$1,613	\$1,613	\$1,613	\$1,653	\$1,694
2. English Language Learner (ELL)	\$305	\$311	\$317	\$324	\$331	\$338	\$338	\$345	\$352	\$359	\$366	\$366	\$366	\$375	\$384
3. Alternative Learning Environment (ALE)	\$4,228	\$4,305	\$4,383	\$4,471	\$4,560	\$4,640	\$4,640	\$4,700	\$4,700	\$4,794	\$4,890	\$5,086	\$5,086	\$5,212	\$5,341
4. Professional Development (PD)	\$52	\$53	\$32.4	\$32.4	\$32.4	\$32.4	\$32.4	\$32	\$41	\$41	\$41	\$41	\$41	\$41	\$41

The funding rates above do not include any supplemental funding that may have been provided by the General Assembly.

The General Assembly created four categorical funding programs to provide additional funding to help districts address students' special needs and teacher training needs.

1. Enhanced Student Achievement (ESA) Student Funding provides funding to help districts with the extra costs associated with educating low income students. Districts receive funding for each student qualifying for free and reduced price lunches or (NSL) in the immediately preceding school year, and the rate per student depends on the percentage these students represent of their overall student body.
2. English Language Learners (ELL) (formerly Limited English Proficiency, amended by Act 59 of the Second Extraordinary Session of 2003) serves students identified as not being proficient in the English language. This program helps enable school districts to provide specially-trained staff, instructional materials and training for teachers with these qualified students.
3. ALTERNATIVE LEARNING: School districts were required to provide an alternative learning environment (ALE) for students who demonstrated an inability to function in the standard learning environment. The ALE program provided educational programs to eligible students in alternative classroom settings, as well as additional services to meet the needs of this group of at-risk students. The Department of Education calculated ALE funds by multiplying the funding number as shown in the chart above, by the number of identified ALE students enrolled during the previous school year. This is to provide funding for the growth in the number of students in the program. Growth rate is projected based on the average rate of growth over the past three years.
4. PROFESSIONAL DEVELOPMENT: The rules governing professional development require all licensed educators in Arkansas public schools/districts to obtain a minimum of 60 hours of professional development annually. 36 of those 60 hours are required for license renewal. Required Professional Development for License Renewal is based on the Rules Governing Professional Development and Standards for Professional Learning as approved by the State Board of Education (SBE).

COUNTY & MUNICIPAL AID FUNDS
GENERAL REVENUE DISTRIBUTED

Fiscal Year	County Aid Fund	Municipal Aid Fund
	General Revenues	General Revenues
2000-01	21,552,313	30,136,193
2001-02	20,400,632	28,424,852
2002-03	19,344,452	26,953,241
2003-04	19,741,546	27,506,527
2004-05	19,741,546	27,506,527
2005-06	19,741,546	27,506,526
2006-07	19,741,546	27,506,526
2007-08	35,741,546 (A)	43,506,526
2008-09	35,741,546 (A)	43,506,526
2009-10	26,742,546 (B)	34,506,526
2010-11	23,645,067 (B)	31,372,098
2011-12	23,936,347 (B)	31,777,949
2012-13	19,645,067 (B)	27,372,099
2013-14	21,645,067 (B)	29,372,099
2014-15	21,645,067 (B)	29,372,099
2015-16	21,428,616 (B)	29,372,099
2016-17	21,428,616	29,372,099
2017-18	21,428,616	29,372,099
2018-19	21,428,616	29,372,099
2019-20	21,428,616	29,372,099
2020-21	21,428,617	29,372,099
2021-22	21,428,616	29,372,099
2022-23	21,428,616	29,372,099
2023-24	21,428,616	29,372,099
2024-25	21,428,616	29,372,099
2025-26	21,428,616	29,372,099

As of January 1, 1999 amounts are deducted from each counties General Revenue total for Deputy Prosecutors Salaries pursuant to Act 1044 of 1999 Special Language.

As of July 1, 2024, Act 140 of 2023 Sections 12 & 13 amended Act 1044 of 1999 Special Language for Deputy Prosecutors Salaries partial salary payment by General Revenue allocated for County Aid, by adding "each county shall be responsible for paying twenty-five percent (25%) of the prior year's amount" of County Aid General Revenue to pay for Deputy Prosecutors salaries. Effectively allowing County's to pay 25% less each year out of General Revenue County Aid, which is then paid by the State out of State Central Services.

(A) Includes distribution of \$4 million from Property Tax Relief Fund pursuant to Act 1268 of 2007 and \$12 million from General Revenue Allotment Reserve Fund pursuant to Act 1100 of 2007.

(B) Includes distributions from Property Tax Relief Fund.

GENERAL REVENUE DISTRIBUTIONS TO COUNTIES

COUNTY	2021-22	2022-23	2023-24	2024-25	2025-26
ARKANSAS	\$218,448	\$228,748	\$230,019	\$243,286	\$229,302
ASHLEY	197,021	206,248	207,506	240,691	225,908
BAXTER	209,527	219,572	220,685	270,334	255,553
BENTON	267,483	298,371	297,886	573,041	558,291
BOONE	201,112	211,345	212,485	263,317	248,536
BRADLEY	188,928	199,653	200,867	229,111	214,327
CALHOUN	180,912	191,135	192,486	220,212	205,427
CARROLL	208,292	218,769	219,968	254,547	239,765
CHICOT	186,122	195,913	197,229	227,784	212,999
CLARK	194,383	204,751	205,994	243,097	228,314
CLAY	187,332	197,092	197,580	233,144	218,360
CLEBURNE	202,916	212,653	213,875	248,880	234,097
CLEVELAND	185,770	195,766	197,099	224,647	209,863
COLUMBIA	176,626	186,200	187,434	240,039	225,256
CONWAY	183,194	193,945	195,893	239,718	224,935
CRAIGHEAD	239,319	254,052	254,714	360,115	345,342
CRAWFORD	216,703	225,089	225,981	293,467	277,888
CRITTENDEN	121,508	129,693	131,463	254,861	240,880
CROSS	192,732	201,950	203,923	237,193	222,409
DALLAS	180,321	190,842	192,182	221,371	206,587
DESHA	182,619	193,087	194,396	228,461	213,677
DREW	202,460	213,026	214,196	240,390	224,806
FAULKNER	265,680	278,547	279,130	380,543	365,771
FRANKLIN	189,059	198,978	200,249	236,583	221,799
FULTON	192,965	203,270	204,574	231,800	217,016
GARLAND	117,038	127,885	128,619	315,687	300,913
GRANT	184,506	194,842	196,108	236,553	221,769
GREENE	218,423	229,754	230,840	277,671	262,891
HEMPSTEAD	193,339	202,647	203,899	240,961	225,378
HOT SPRING	199,834	209,988	211,856	258,100	243,318
HOWARD	186,504	196,485	197,784	230,931	216,147
INDEPENDENCE	216,540	227,077	228,114	267,909	253,128
IZARD	204,418	214,024	215,218	235,615	220,831
JACKSON	190,285	200,827	202,701	235,221	221,238
JEFFERSON	53,288	58,422	59,969	260,111	245,333
JOHNSON	204,508	214,787	216,002	250,623	235,041
LAFAYETTE	185,586	196,222	197,563	223,313	208,529
LAWRENCE	193,506	203,371	204,648	236,653	221,870
LEE	181,502	190,525	192,451	224,112	210,127
LINCOLN	188,215	197,423	199,321	230,723	216,739
LITTLE RIVER	184,630	194,568	195,872	229,567	214,783
LOGAN	190,153	199,938	201,177	241,503	226,730
LONOKE	243,011	254,752	254,855	316,895	302,118
MADISON	184,240	195,559	196,734	234,431	219,648
MARION	192,650	202,326	204,299	237,279	222,495
MILLER	166,779	176,443	177,550	260,686	245,906
MISSISSIPPI	143,227	150,348	152,167	251,305	236,524
MONROE	176,868	186,793	187,931	220,278	205,494
MONTGOMERY	177,608	188,343	189,570	224,056	208,471
NEVADA	183,375	193,571	195,635	225,090	210,424
NEWTON	193,888	203,900	205,236	226,302	211,517
OUACHITA	173,501	182,426	183,661	238,920	222,537
PERRY	194,420	204,654	205,971	229,749	214,964
PHILLIPS	184,206	193,257	192,125	231,629	216,842
PIKE	189,005	199,675	200,991	228,681	213,897
POINSETT	193,993	203,615	204,849	244,584	229,801
POLK	163,847	173,583	174,841	232,711	217,927
POPE	236,998	247,346	248,317	302,643	287,865
PRAIRIE	182,296	191,849	193,877	224,697	209,912
PULASKI	0	0	0	513,438	498,697
RANDOLPH	198,073	208,590	209,852	240,704	225,921
ST. FRANCIS	192,376	155,576	156,159	243,539	228,757
SALINE	139,723	199,641	201,659	349,704	334,933
SCOTT	189,071	206,773	208,804	228,457	213,672
SEARCY	196,489	112,079	112,634	227,898	212,314
SEBASTIAN	101,670	200,203	201,383	343,141	329,170
SEVIER	190,342	207,555	208,825	234,797	220,013
SHARP	197,247	201,353	202,486	238,930	224,146
STONE	200,304	211,357	211,059	234,153	218,569
UNION	147,240	156,297	157,426	250,715	236,734
VAN BUREN	184,899	195,355	196,635	234,160	219,376
WASHINGTON	318,520	342,181	342,672	539,318	524,560
WHITE	218,267	227,735	228,520	313,414	298,637
WOODRUFF	181,992	192,060	193,401	222,227	207,442
YELL	187,393	196,934	198,785	239,138	224,355
TOTAL	\$14,087,228	\$14,869,608	\$14,958,863	\$19,615,552	\$18,505,509

As of January 1, 1999 amounts are deducted from each counties totals for Deputy Prosecutors Salaries pursuant to Act 1044 of 1999.

Source: Arkansas State Treasury. Does not include one-time grants or general improvement funds.

MUNICIPAL AID DISTRIBUTION FISCAL YEAR 2026

City	General Revenues	Special Revenues (Highway Funds)	Highway Severance (Natural Gas)	Wholesale Fuel Tax	Electric Vehicle Registration Fee	Property Tax Relief Trust	Animal Rescue & Shelter (License Plate)	Casino Revenues	Total
Adona	\$2,065	\$11,215	\$263	\$961	\$62	\$148			\$14,714
Alexander	\$46,912	\$254,793	\$5,968	\$21,825	\$1,406	\$3,371			\$334,275
Alicia	\$1,982	\$10,764	\$252	\$922	\$59	\$142			\$14,122
Alma	\$80,728	\$438,455	\$10,270	\$37,556	\$2,420	\$5,801			\$575,230
Almyra	\$3,548	\$19,269	\$451	\$1,651	\$106	\$255			\$25,280
Alpena	\$5,183	\$28,151	\$659	\$2,411	\$155	\$372			\$36,933
Alzheimer	\$9,646	\$52,389	\$1,227	\$4,487	\$289	\$693			\$68,731
Altus	\$9,216	\$50,055	\$1,173	\$4,288	\$276	\$662			\$65,670
Amagon	\$956	\$5,194	\$122	\$445	\$29	\$69			\$6,814
Amity	\$9,438	\$51,260	\$1,201	\$4,391	\$283	\$678			\$67,250
Anthonyville	\$1,871	\$10,162	\$238	\$870	\$56	\$134			\$13,332
Antoine	\$1,566	\$8,506	\$199	\$729	\$47	\$113			\$11,159
Arkadelphia	\$143,854	\$781,315	\$18,302	\$66,925	\$4,312	\$10,338	\$4		\$1,025,049
Arkansas City	\$5,211	\$28,302	\$663	\$2,424	\$156	\$374			\$37,131
Ash Flat	\$15,757	\$85,583	\$2,005	\$7,331	\$472	\$1,132			\$112,281
Ashdown	\$59,052	\$320,730	\$7,513	\$27,473	\$1,770	\$4,244			\$420,782
Atkins	\$39,622	\$215,200	\$5,041	\$18,433	\$1,188	\$2,847			\$282,332
Aubrey	\$1,497	\$8,129	\$190	\$696	\$45	\$108			\$10,665
Augusta	\$27,690	\$150,392	\$3,523	\$12,882	\$830	\$1,990	\$1		\$197,307
Austin	\$47,951	\$260,438	\$6,101	\$22,308	\$1,437	\$3,446			\$341,682
Avoca	\$6,749	\$36,657	\$859	\$3,140	\$202	\$485			\$48,092
Bald Knob	\$34,952	\$189,834	\$4,447	\$16,260	\$1,048	\$2,512			\$249,052
Banks	\$1,206	\$6,549	\$153	\$561	\$36	\$87			\$8,591
Barling	\$66,273	\$359,947	\$8,431	\$30,832	\$1,987	\$4,762			\$472,232
Bassett	\$1,719	\$9,334	\$219	\$799	\$52	\$123			\$12,245
Batesville	\$155,094	\$842,360	\$19,732	\$72,153	\$4,649	\$11,145			\$1,105,133
Bauxite	\$1,102	\$47,346	\$1,109	\$4,055	\$261	\$626			\$54,500
Bay	\$25,999	\$141,209	\$3,308	\$12,095	\$779	\$1,868			\$185,259
Bearden	\$10,754	\$58,410	\$1,368	\$5,003	\$322	\$773			\$76,632
Beaver	\$929	\$5,043	\$118	\$432	\$28	\$67			\$6,616
Beebe	\$116,927	\$635,063	\$14,876	\$54,397	\$3,505	\$8,403	\$3		\$833,173
Beedeville	\$1,164	\$6,323	\$148	\$542	\$35	\$84			\$8,295
Bella Vista	\$417,206	\$2,265,963	\$53,078	\$194,094	\$12,506	\$29,981			\$2,972,828
Bellefonte	\$5,696	\$30,936	\$725	\$2,650	\$171	\$409			\$40,587
Belleville	\$4,324	\$23,485	\$550	\$2,012	\$130	\$311			\$30,811
Ben Lomond	\$1,940	\$10,538	\$247	\$903	\$58	\$139			\$13,825
Benton	\$485,252	\$2,635,545	\$61,735	\$225,751	\$14,546	\$34,871	\$13		\$3,457,713
Bentonville	\$750,648	\$4,076,988	\$95,500	\$349,220	\$22,501	\$53,942			\$5,348,800
Bergman	\$5,904	\$32,066	\$751	\$2,747	\$177	\$424			\$42,068
Berryville	\$78,746	\$427,691	\$10,018	\$36,634	\$2,360	\$5,659			\$561,109
Bethel Heights	Consolidated with Springdale in 2020.								\$0
Big Flat	\$1,220	\$6,624	\$155	\$567	\$37	\$88			\$8,690
Bigelow	\$4,878	\$26,495	\$621	\$2,270	\$146	\$351			\$34,761
Biggers	\$534	\$0	\$0	\$0	\$0	\$304			\$838
Birdsong	\$443	\$2,409	\$56	\$206	\$13	\$32			\$3,160
Biscoe	\$4,227	\$22,958	\$538	\$1,966	\$127	\$304			\$30,119
Black Oak	\$3,229	\$17,538	\$411	\$1,502	\$97	\$232			\$23,009
Black Rock	\$8,177	\$44,410	\$1,040	\$3,804	\$245	\$588			\$58,264
Black Springs	\$1,330	\$7,226	\$169	\$619	\$40	\$96			\$9,480
Blevins	\$3,991	\$21,678	\$508	\$1,857	\$120	\$287			\$28,441
Blue Eye	\$0	\$3,462	\$81	\$297	\$19	\$46			\$3,905
Blue Mountain	\$1,220	\$6,624	\$155	\$567	\$37	\$88			\$8,690
Bluff City	\$1,635	\$8,882	\$208	\$761	\$49	\$118			\$11,653
Blytheville	\$169,797	\$1,009,085	\$23,637	\$86,435	\$5,569	\$13,351			\$1,307,875
Bodcaw	\$1,677	\$9,108	\$213	\$780	\$50	\$121			\$11,949
Bonanza	\$8,135	\$44,184	\$1,035	\$3,785	\$244	\$585			\$57,967
Bono	\$33,386	\$181,328	\$4,247	\$15,532	\$1,001	\$2,399			\$237,893
Booneville	\$52,788	\$286,708	\$6,716	\$24,558	\$1,582	\$3,793			\$376,146
Bradford	\$9,396	\$51,034	\$1,195	\$4,371	\$282	\$675			\$66,954
Bradley	\$5,613	\$30,485	\$714	\$2,611	\$168	\$403			\$39,995
Branch	\$4,102	\$22,280	\$522	\$1,908	\$123	\$295			\$29,231
Briarcliff	\$3,271	\$17,764	\$416	\$1,522	\$98	\$235			\$23,305
Brinkley	\$37,419	\$203,232	\$4,761	\$17,408	\$1,122	\$2,689			\$266,630
Brookland	\$56,322	\$305,902	\$7,166	\$26,202	\$1,688	\$4,047			\$401,328
Bryant	\$286,365	\$1,555,328	\$36,432	\$133,224	\$8,584	\$20,578	\$7		\$2,040,519
Buckner	\$0	\$0	\$0	\$0	\$0	\$164			\$164
Bull Shoals	\$27,052	\$146,929	\$3,442	\$12,585	\$811	\$1,944			\$192,764
Burdette	\$1,940	\$10,538	\$247	\$903	\$58	\$139			\$13,825
Cabot	\$368,215	\$1,999,880	\$46,846	\$171,302	\$11,037	\$26,460	\$10		\$2,623,750
Caddo Valley	\$8,246	\$44,786	\$1,049	\$3,836	\$247	\$593			\$58,757
Caldwell	\$6,250	\$33,947	\$795	\$2,908	\$187	\$449			\$44,537
Cale	\$1,012	\$5,495	\$129	\$471	\$30	\$73			\$7,209
Calico Rock	\$25,154	\$136,617	\$3,200	\$11,702	\$754	\$1,808			\$179,235
Calion	\$5,945	\$32,291	\$756	\$2,766	\$178	\$427			\$42,365

City	General Revenues	Special Revenues (Highway Funds)	Highway Severance (Natural Gas)	Wholesale Fuel Tax	Electric Vehicle Registration Fee	Property Tax Relief Trust	Animal Rescue & Shelter (License Plate)	Casino Revenues	Total
Camden	\$147,070	\$798,778	\$18,711	\$68,420	\$4,409	\$10,569			\$1,047,956
Cammack Village	\$10,782	\$58,561	\$1,372	\$5,016	\$323	\$775			\$76,829
Campbell Station	\$3,215	\$17,463	\$409	\$1,496	\$96	\$231			\$22,910
Caraway	\$15,702	\$85,282	\$1,998	\$7,305	\$471	\$1,128			\$111,886
Carlisle	\$28,175	\$153,026	\$3,585	\$13,108	\$845	\$2,025			\$200,763
Carthage	\$3,077	\$16,710	\$391	\$1,431	\$92	\$221			\$21,923
Casa	\$1,663	\$9,033	\$212	\$774	\$50	\$120			\$11,850
Cash	\$3,880	\$21,076	\$494	\$1,805	\$116	\$279			\$27,651
Caulksville	\$2,134	\$11,592	\$272	\$993	\$64	\$153			\$15,208
Cave City	\$26,637	\$144,671	\$3,389	\$12,392	\$798	\$1,914			\$189,801
Cave Springs	\$78,066	\$425,210	\$10,026	\$36,385	\$2,350	\$5,737			\$557,775
Cedarville	\$19,735	\$107,186	\$2,511	\$9,181	\$592	\$1,418			\$140,623
Centerton	\$247,057	\$1,342,214	\$31,461	\$114,965	\$7,409	\$17,719			\$1,760,825
Central City	\$6,389	\$34,700	\$813	\$2,972	\$192	\$459			\$45,525
Charleston	\$35,867	\$194,802	\$4,563	\$16,686	\$1,075	\$2,577			\$255,570
Cherokee Village	\$66,245	\$359,796	\$8,428	\$30,819	\$1,986	\$4,760	\$2		\$472,036
Cherry Valley	\$7,969	\$43,281	\$1,014	\$3,707	\$239	\$573			\$56,782
Chester	\$1,996	\$10,839	\$254	\$928	\$60	\$143			\$14,220
Chidester	\$3,506	\$19,044	\$446	\$1,631	\$105	\$252			\$24,984
Clarendon	\$2,674	\$0	\$0	\$0	\$0	\$1,520			\$4,194
Clarkedale	\$4,657	\$25,291	\$592	\$2,166	\$140	\$335			\$33,181
Clarksville	\$130,009	\$706,119	\$16,540	\$60,484	\$3,897	\$9,343			\$926,392
Clinton	\$34,772	\$188,855	\$4,424	\$16,177	\$1,042	\$2,499			\$247,769
Coal Hill	\$11,364	\$61,722	\$1,446	\$5,287	\$341	\$817			\$80,977
Colt	\$4,061	\$22,054	\$517	\$1,889	\$122	\$292			\$28,934
Concord	\$2,633	\$14,302	\$335	\$1,225	\$79	\$189			\$18,763
Conway	\$888,848	\$4,827,592	\$113,082	\$413,514	\$26,644	\$63,874	\$23		\$6,333,577
Corning	\$44,722	\$242,900	\$5,690	\$20,806	\$1,341	\$3,214			\$318,672
Cotter	\$12,279	\$66,690	\$1,562	\$5,712	\$368	\$882			\$87,494
Cotton Plant	\$6,404	\$39,818	\$933	\$3,411	\$220	\$527			\$51,313
Cove	\$4,421	\$24,012	\$562	\$2,057	\$133	\$318			\$31,502
Coy	\$1,206	\$6,549	\$153	\$561	\$36	\$87			\$8,591
Crawfordsville	\$6,403	\$34,775	\$815	\$2,979	\$192	\$460			\$45,623
Crossett	\$66,827	\$362,958	\$8,502	\$31,090	\$2,003	\$4,802			\$476,182
Cushman	\$6,001	\$32,592	\$763	\$2,792	\$180	\$431			\$42,760
Daisy	\$1,220	\$6,624	\$155	\$567	\$37	\$88			\$8,690
Damascus	\$5,294	\$28,754	\$674	\$2,463	\$159	\$380			\$37,723
Danville	\$28,106	\$152,650	\$3,576	\$13,075	\$842	\$2,020			\$200,269
Dardanelle	\$62,600	\$340,000	\$7,964	\$29,123	\$1,876	\$4,499			\$446,062
Datto	\$901	\$4,893	\$115	\$419	\$27	\$65			\$6,419
Decatur	\$24,572	\$133,456	\$3,126	\$11,431	\$737	\$1,766			\$175,087
Delaplaine	\$887	\$4,817	\$113	\$413	\$27	\$64			\$6,320
Delight	\$3,991	\$21,678	\$508	\$1,857	\$120	\$287			\$28,441
Dell	\$2,689	\$14,603	\$342	\$1,251	\$81	\$193			\$19,158
Denning	\$2,772	\$15,054	\$353	\$1,289	\$83	\$199			\$19,750
DeQueen	\$84,608	\$459,531	\$10,764	\$39,362	\$2,536	\$6,080	\$2		\$602,883
Dermott	\$23,758	\$152,123	\$3,563	\$13,030	\$840	\$2,013			\$195,327
Des Arc	\$26,401	\$143,392	\$3,359	\$12,282	\$791	\$1,897			\$188,122
DeValls Bluff	\$7,207	\$39,141	\$917	\$3,353	\$216	\$518			\$51,351
DeWitt	\$42,353	\$230,029	\$5,388	\$19,703	\$1,270	\$3,044			\$301,786
Diamond City	\$10,491	\$56,980	\$1,335	\$4,881	\$314	\$754			\$74,755
Diamondhead	\$12,847	\$69,653	\$1,625	\$5,970	\$384	\$910			\$91,390
Diaz	\$16,963	\$92,132	\$2,158	\$7,892	\$508	\$1,219			\$120,872
Dierks	\$12,695	\$68,948	\$1,615	\$5,906	\$381	\$912			\$90,457
Donaldson	\$3,811	\$20,700	\$485	\$1,773	\$114	\$274			\$27,157
Dover	\$18,529	\$100,638	\$2,357	\$8,620	\$555	\$1,332			\$132,031
Dumas	\$7,010	\$0	\$0	\$0	\$0	\$3,985			\$10,995
Dyer	\$10,699	\$58,109	\$1,361	\$4,977	\$321	\$769			\$76,236
Dyess	\$4,698	\$25,517	\$598	\$2,186	\$141	\$338			\$33,477
Earle	\$25,376	\$137,822	\$3,228	\$11,805	\$761	\$1,824			\$180,815
East Camden	\$11,059	\$60,066	\$1,407	\$5,145	\$332	\$795			\$78,804
Edmondson	\$3,368	\$18,291	\$428	\$1,567	\$101	\$242			\$23,997
Egypt	\$1,566	\$8,506	\$199	\$729	\$47	\$113			\$11,159
El Dorado	\$246,053	\$1,336,515	\$31,307	\$114,481	\$7,376	\$17,683			\$1,753,416
Elaine	\$7,054	\$38,313	\$897	\$3,282	\$211	\$507			\$50,265
Elkins	\$49,919	\$271,127	\$6,351	\$23,224	\$1,496	\$3,587			\$355,705
Elm Springs	\$32,721	\$177,715	\$4,163	\$15,222	\$981	\$2,351			\$233,153
Emerson	\$4,061	\$22,054	\$517	\$1,889	\$122	\$292			\$28,934
Emmet	\$5,751	\$31,238	\$732	\$2,676	\$172	\$413			\$40,982
England	\$34,328	\$186,447	\$4,367	\$15,970	\$1,029	\$2,467			\$244,609
Enola	\$4,407	\$23,936	\$561	\$2,050	\$132	\$317			\$31,403
Etowah	\$3,520	\$19,119	\$448	\$1,638	\$106	\$253			\$25,083
Eudora	\$23,948	\$130,069	\$3,047	\$11,141	\$718	\$1,721			\$170,643
Eureka Springs	\$30,018	\$163,037	\$3,819	\$13,965	\$900	\$2,157			\$213,897
Evening Shade	\$5,821	\$31,614	\$741	\$2,708	\$175	\$418			\$41,476

City	General Revenues	Special Revenues (Highway Funds)	Highway Severance (Natural Gas)	Wholesale Fuel Tax	Electric Vehicle Registration Fee	Property Tax Relief Trust	Animal Rescue & Shelter (License Plate)	Casino Revenues	Total
Everton	\$1,441	\$7,828	\$183	\$671	\$43	\$104			\$10,270
Fairfield Bay	\$29,214	\$158,672	\$3,717	\$13,591	\$876	\$2,099			\$208,169
Fargo	\$0	\$4,290	\$101	\$367	\$24	\$57			\$4,839
Farmington	\$105,105	\$570,857	\$13,372	\$48,897	\$3,151	\$7,553			\$748,935
Fayetteville	\$1,307,038	\$7,098,900	\$166,286	\$608,066	\$39,179	\$93,925			\$9,313,394
Felsenthal	\$1,178	\$6,398	\$150	\$548	\$35	\$85			\$8,394
Fifty Six	\$2,190	\$11,893	\$279	\$1,019	\$66	\$157			\$15,603
Fisher	\$2,495	\$13,549	\$317	\$1,161	\$75	\$179			\$17,775
Flippin	\$18,640	\$101,240	\$2,371	\$8,672	\$559	\$1,340			\$132,821
Fordyce	\$47,064	\$255,621	\$5,988	\$21,896	\$1,411	\$3,382			\$335,362
Foreman	\$13,540	\$73,540	\$1,723	\$6,299	\$406	\$973			\$96,481
Forrest City	\$180,372	\$979,654	\$22,948	\$83,914	\$5,407	\$12,962			\$1,285,256
Fort Smith	\$1,235,402	\$6,709,823	\$157,172	\$574,739	\$37,032	\$88,777			\$8,802,945
Fouke	\$1,416	\$0	\$0	\$0	\$0	\$805			\$2,220
Fountain Hill	\$1,497	\$8,129	\$190	\$696	\$45	\$108			\$10,665
Fountain Lake	\$6,583	\$35,754	\$837	\$3,063	\$197	\$473			\$46,907
Fourche	\$776	\$4,215	\$99	\$361	\$23	\$56			\$5,530
Franklin	\$2,647	\$14,377	\$337	\$1,231	\$79	\$190			\$18,862
Friendship	\$2,190	\$11,893	\$279	\$1,019	\$66	\$157			\$15,603
Fulton	\$1,594	\$8,656	\$203	\$741	\$48	\$115			\$11,356
Garfield	\$8,218	\$44,636	\$1,046	\$3,823	\$246	\$591			\$58,560
Garland	\$2,702	\$14,678	\$344	\$1,257	\$81	\$194			\$19,257
Garner	\$2,924	\$15,882	\$372	\$1,360	\$88	\$210			\$20,837
Gassville	\$30,087	\$163,414	\$3,828	\$13,997	\$902	\$2,162			\$214,390
Gateway	\$6,042	\$32,818	\$769	\$2,811	\$181	\$434			\$43,056
Gentry	\$52,604	\$285,757	\$6,696	\$24,475	\$1,577	\$3,785			\$374,896
Georgetown	\$1,123	\$6,097	\$143	\$522	\$34	\$81			\$7,999
Gilbert	\$360	\$1,957	\$46	\$168	\$11	\$26			\$2,568
Gillett	\$7,816	\$42,453	\$994	\$3,636	\$234	\$562			\$55,696
Gillham	\$2,176	\$11,818	\$277	\$1,012	\$65	\$156			\$15,504
Gilmore	\$1,393	\$21,041	\$493	\$1,802	\$108	\$175			\$25,013
Glenwood	\$28,660	\$155,661	\$3,646	\$13,333	\$859	\$2,060			\$204,219
Goshen	\$29,131	\$158,220	\$3,706	\$13,553	\$873	\$2,093			\$207,577
Gosnell	\$40,329	\$219,039	\$5,131	\$18,762	\$1,209	\$2,898			\$287,368
Gould	\$9,188	\$49,905	\$1,169	\$4,275	\$275	\$660			\$65,473
Grady	\$534	\$0	\$0	\$0	\$0	\$304			\$838
Grannis	\$6,874	\$37,335	\$875	\$3,198	\$206	\$494			\$48,981
Gravette	\$49,157	\$266,987	\$6,254	\$22,869	\$1,474	\$3,532			\$350,273
Green Forest	\$41,188	\$223,706	\$5,240	\$19,162	\$1,235	\$2,960			\$293,491
Greenbrier	\$79,092	\$429,573	\$10,062	\$36,796	\$2,371	\$5,684			\$563,577
Greenland	\$19,243	\$105,962	\$2,561	\$9,032	\$589	\$1,536			\$138,922
Greenway	\$2,411	\$13,097	\$307	\$1,122	\$72	\$173			\$17,183
Greenwood	\$131,880	\$716,281	\$16,778	\$61,354	\$3,953	\$9,477			\$939,723
Greers Ferry	\$11,378	\$61,798	\$1,448	\$5,293	\$341	\$818			\$81,075
Griffithville	\$2,148	\$11,667	\$273	\$999	\$64	\$154			\$15,307
Grubbs	\$4,172	\$22,657	\$531	\$1,941	\$125	\$300			\$29,724
Guion	\$942	\$5,118	\$120	\$438	\$28	\$68			\$6,715
Gum Springs	\$1,261	\$6,850	\$160	\$587	\$38	\$91			\$8,986
Gurdon	\$25,500	\$138,499	\$3,244	\$11,863	\$764	\$1,832			\$181,704
Guy	\$10,422	\$56,604	\$1,326	\$4,849	\$312	\$749			\$74,261
Hackett	\$10,865	\$59,013	\$1,382	\$5,055	\$326	\$781			\$77,421
Hamburg	\$35,146	\$190,888	\$4,471	\$16,351	\$1,054	\$2,526			\$250,435
Hampton	\$16,367	\$88,895	\$2,082	\$7,614	\$491	\$1,176			\$116,626
Hardy	\$1,302	\$0	\$0	\$0	\$0	\$740			\$2,042
Harrell	\$2,910	\$15,807	\$370	\$1,354	\$87	\$209			\$20,738
Harrisburg	\$30,656	\$166,500	\$3,900	\$14,262	\$919	\$2,203			\$218,439
Harrison	\$181,103	\$983,719	\$23,043	\$84,262	\$5,429	\$13,016			\$1,290,572
Hartford	\$6,916	\$37,560	\$880	\$3,217	\$207	\$497			\$49,277
Hartman	\$7,151	\$38,840	\$910	\$3,327	\$214	\$514			\$50,956
Haskell	\$54,825	\$297,773	\$6,975	\$25,506	\$1,643	\$3,940			\$390,663
Hatfield	\$4,781	\$25,969	\$608	\$2,224	\$143	\$344			\$34,069
Havana	\$3,312	\$17,990	\$421	\$1,541	\$99	\$238			\$23,602
Haynes	\$1,691	\$9,183	\$215	\$787	\$51	\$122			\$12,048
Hazen	\$20,525	\$111,477	\$2,611	\$9,549	\$615	\$1,475			\$146,252
Heber Springs	\$96,582	\$524,565	\$12,287	\$44,932	\$2,895	\$6,941			\$688,202
Hector	\$5,696	\$30,936	\$725	\$2,650	\$171	\$409			\$40,587
Helena-West Helena	\$16,679	\$716,506	\$16,784	\$61,373	\$3,954	\$9,480			\$824,777
Hermitage	\$7,276	\$39,517	\$926	\$3,385	\$218	\$523			\$51,845
Hickory Ridge	\$3,160	\$17,162	\$402	\$1,470	\$95	\$227			\$22,515
Higden	\$1,580	\$8,581	\$201	\$735	\$47	\$114			\$11,258
Higginson	\$9,770	\$53,066	\$1,243	\$4,545	\$293	\$702			\$69,620
Highfill	\$21,994	\$119,455	\$2,798	\$10,232	\$659	\$1,581			\$156,719
Highland	\$13,609	\$73,916	\$1,731	\$6,331	\$408	\$978			\$96,974
Hindsville	\$1,247	\$6,774	\$159	\$580	\$37	\$90			\$8,888
Holiday Island	\$33,247	\$180,576	\$4,230	\$15,467	\$997	\$2,389			\$236,906

City	General Revenues	Special Revenues (Highway Funds)	Highway Severance (Natural Gas)	Wholesale Fuel Tax	Electric Vehicle Registration Fee	Property Tax Relief Trust	Animal Rescue & Shelter (License Plate)	Casino Revenues	Total
Holland	\$8,121	\$44,109	\$1,033	\$3,778	\$243	\$584			\$57,869
Holly Grove	\$6,375	\$34,625	\$811	\$2,966	\$191	\$458			\$45,426
Hope	\$123,014	\$673,828	\$15,784	\$57,718	\$3,719	\$8,915			\$882,977
Horatio	\$12,750	\$69,249	\$1,622	\$5,932	\$382	\$916			\$90,852
Horseshoe Bend	\$33,815	\$183,662	\$4,302	\$15,732	\$1,014	\$2,430	\$1		\$240,956
Horseshoe Lake	\$3,659	\$19,872	\$465	\$1,702	\$110	\$263			\$26,071
Hot Springs	\$525,665	\$2,855,036	\$66,877	\$244,552	\$15,757	\$37,775		\$5,154,284	\$8,899,945
Houston	\$1,982	\$10,764	\$252	\$922	\$59	\$142			\$14,122
Hoxie	\$36,005	\$195,555	\$4,581	\$16,750	\$1,079	\$2,587			\$256,558
Hughes	\$14,635	\$79,486	\$1,862	\$6,809	\$439	\$1,052			\$104,282
Humnoke	\$3,035	\$16,484	\$386	\$1,412	\$91	\$218			\$21,627
Humphrey	\$0	\$34,851	\$816	\$2,985	\$192	\$461			\$39,306
Hunter	\$1,427	\$7,753	\$182	\$664	\$43	\$103			\$10,171
Huntington	\$6,791	\$36,883	\$864	\$3,159	\$204	\$488			\$48,388
Huntsville	\$39,900	\$216,706	\$5,076	\$18,562	\$1,196	\$2,867			\$284,307
Huttig	\$6,209	\$33,721	\$790	\$2,888	\$186	\$446			\$44,241
Imboden	\$8,870	\$48,174	\$1,128	\$4,126	\$266	\$637			\$63,201
Jacksonport	\$2,079	\$11,291	\$264	\$967	\$62	\$149			\$14,813
Jacksonville	\$408,516	\$2,218,768	\$51,973	\$190,052	\$12,246	\$29,356	\$11		\$2,910,921
Jasper	\$7,581	\$41,173	\$964	\$3,527	\$227	\$545			\$54,017
Jennette	\$1,635	\$8,882	\$208	\$761	\$49	\$118			\$11,653
Jericho	\$1,358	\$7,377	\$173	\$632	\$41	\$98			\$9,678
Jerome	Charter forfeited. Absorbed by Drew in 2021.								
Johnson	\$50,016	\$271,654	\$6,363	\$23,269	\$1,499	\$3,594			\$356,396
Joiner	\$6,902	\$37,485	\$878	\$3,211	\$207	\$496			\$49,178
Jonesboro	\$1,088,970	\$5,914,508	\$138,542	\$506,615	\$32,643	\$78,255			\$7,759,532
Judsonia	\$25,694	\$139,553	\$3,269	\$11,954	\$770	\$1,846			\$183,086
Junction City	\$6,971	\$37,861	\$887	\$3,243	\$209	\$501			\$49,672
Keiser	\$10,408	\$56,529	\$1,324	\$4,842	\$312	\$748			\$74,163
Kensett	\$19,402	\$105,380	\$2,468	\$9,026	\$582	\$1,394	\$1		\$138,253
Keo	\$2,869	\$15,581	\$365	\$1,335	\$86	\$206			\$20,442
Kibler	\$13,928	\$75,648	\$1,772	\$6,480	\$418	\$1,001			\$99,246
Kingsland	\$4,809	\$26,119	\$612	\$2,237	\$144	\$346			\$34,267
Knobel	\$2,037	\$11,065	\$259	\$948	\$61	\$146			\$14,517
Knoxville	\$9,147	\$49,679	\$1,164	\$4,255	\$274	\$657			\$65,176
Lafe	\$5,793	\$31,463	\$737	\$2,695	\$174	\$416			\$41,278
LaGrange	\$721	\$3,914	\$92	\$335	\$22	\$52			\$5,135
Lake City	\$32,236	\$175,081	\$4,101	\$14,997	\$966	\$2,316			\$229,697
Lake View	\$0	\$4,312	\$66	\$377	\$23	\$326			\$5,105
Lake Village	\$28,618	\$155,435	\$3,641	\$13,314	\$858	\$2,057			\$203,923
Lakeview	\$10,741	\$58,335	\$1,366	\$4,997	\$322	\$772			\$76,533
Lamar	\$23,823	\$129,391	\$3,031	\$11,083	\$714	\$1,712			\$169,755
Lavaca	\$33,954	\$184,414	\$4,320	\$15,796	\$1,018	\$2,440			\$241,942
Leachville	\$28,258	\$153,478	\$3,595	\$13,146	\$847	\$2,031			\$201,355
Lead Hill	\$480	\$0	\$0	\$0	\$0	\$273			\$753
Leola	\$6,375	\$34,625	\$811	\$2,966	\$191	\$458			\$45,426
Lepanto	\$24,003	\$130,370	\$3,054	\$11,167	\$720	\$1,725			\$171,038
Leslie	\$5,197	\$28,227	\$661	\$2,418	\$156	\$373			\$37,032
Letona	\$3,326	\$18,065	\$423	\$1,547	\$100	\$239			\$23,700
Lewisville	\$12,681	\$68,873	\$1,613	\$5,899	\$380	\$911			\$90,358
Lexa	\$2,869	\$15,581	\$365	\$1,335	\$86	\$206			\$20,442
Lincoln	\$31,792	\$172,672	\$4,045	\$14,790	\$953	\$2,285			\$226,537
Little Flock	\$42,339	\$229,953	\$5,386	\$19,697	\$1,269	\$3,043			\$301,687
Little Rock	\$2,807,658	\$15,249,263	\$357,201	\$1,306,196	\$84,162	\$201,762			\$20,006,242
Lockesburg	\$8,232	\$44,711	\$1,047	\$3,830	\$247	\$592			\$58,659
London	\$12,972	\$70,454	\$1,650	\$6,035	\$389	\$932			\$92,432
Lonoke	\$59,260	\$321,860	\$7,539	\$27,569	\$1,776	\$4,259	\$2		\$422,265
Lonsdale	\$1,427	\$7,753	\$182	\$664	\$43	\$103			\$10,171
Louann	\$2,120	\$11,517	\$270	\$986	\$64	\$152			\$15,109
Lowell	\$136,357	\$740,593	\$17,348	\$63,437	\$4,087	\$9,799			\$971,620
Luxora	\$13,055	\$70,905	\$1,661	\$6,074	\$391	\$938			\$93,024
Lynn	\$3,576	\$19,420	\$455	\$1,663	\$107	\$257			\$25,478
Madison	\$10,519	\$57,131	\$1,338	\$4,894	\$315	\$756			\$74,953
Magazine	\$10,256	\$55,701	\$1,305	\$4,771	\$307	\$737			\$73,076
Magness	\$3,049	\$16,560	\$388	\$1,418	\$91	\$219			\$21,725
Magnolia	\$154,692	\$840,177	\$19,680	\$71,966	\$4,637	\$11,116			\$1,102,269
Malvern	\$150,604	\$817,972	\$19,160	\$70,064	\$4,514	\$10,823			\$1,073,137
Mammoth Spring	\$12,875	\$69,927	\$1,638	\$5,990	\$386	\$925			\$91,740
Manila	\$51,028	\$277,148	\$6,492	\$23,740	\$1,530	\$3,667			\$363,605
Mansfield	\$14,593	\$79,261	\$1,857	\$6,789	\$437	\$1,049			\$103,986
Marianna	\$49,545	\$269,094	\$6,303	\$23,050	\$1,485	\$3,560			\$353,038
Marie	\$1,497	\$8,129	\$190	\$696	\$45	\$108			\$10,665
Marion	\$190,586	\$1,035,129	\$24,247	\$88,665	\$5,713	\$13,696	\$5		\$1,358,042
Marked Tree	\$31,681	\$172,070	\$4,031	\$14,739	\$950	\$2,277			\$225,747
Marmaduke	\$16,797	\$91,229	\$2,137	\$7,814	\$503	\$1,207			\$119,687

City	General Revenues	Special Revenues (Highway Funds)	Highway Severance (Natural Gas)	Wholesale Fuel Tax	Electric Vehicle Registration Fee	Property Tax Relief Trust	Animal Rescue & Shelter (License Plate)	Casino Revenues	Total
Marshall	\$18,418	\$100,035	\$2,343	\$8,569	\$552	\$1,324			\$131,241
Marvell	\$11,849	\$64,357	\$1,508	\$5,513	\$355	\$852			\$84,433
Maumelle	\$266,796	\$1,449,045	\$33,943	\$124,120	\$7,997	\$19,172			\$1,901,074
Mayflower	\$27,496	\$149,338	\$3,498	\$12,792	\$824	\$1,976	\$1		\$195,925
Maynard	\$5,252	\$28,528	\$668	\$2,444	\$157	\$377			\$37,427
McCaskill	\$790	\$4,290	\$101	\$367	\$24	\$57			\$5,629
McCrory	\$21,938	\$119,154	\$2,791	\$10,206	\$658	\$1,577			\$156,324
McDougal	\$1,857	\$10,086	\$236	\$864	\$56	\$133			\$13,233
McGehee	\$53,343	\$289,719	\$6,786	\$24,816	\$1,599	\$3,833			\$380,096
McNab	\$416	\$2,258	\$53	\$193	\$12	\$30			\$2,963
McNeil	\$5,280	\$28,678	\$672	\$2,456	\$158	\$379			\$37,625
McRae	\$8,537	\$46,367	\$1,086	\$3,972	\$256	\$613			\$60,831
Melbourne	\$25,362	\$137,746	\$3,227	\$11,799	\$760	\$1,823			\$180,716
Mena	\$77,457	\$420,691	\$9,854	\$36,035	\$2,322	\$5,566			\$551,925
Menifee	\$3,797	\$20,624	\$483	\$1,767	\$114	\$273			\$27,058
Midland	\$3,146	\$17,087	\$400	\$1,464	\$94	\$226			\$22,417
Midway	\$5,225	\$28,377	\$665	\$2,431	\$157	\$375			\$37,230
Mineral Springs	\$15,037	\$81,669	\$1,913	\$6,995	\$451	\$1,081			\$107,146
Minturn	\$1,206	\$6,549	\$153	\$561	\$36	\$87			\$8,591
Mitchellville	\$4,061	\$22,054	\$517	\$1,889	\$122	\$292			\$28,934
Monette	\$20,871	\$113,358	\$2,655	\$9,710	\$626	\$1,500			\$148,720
Monticello	\$116,996	\$635,439	\$14,885	\$54,429	\$3,507	\$8,407			\$833,664
Montrose	\$3,368	\$18,291	\$428	\$1,567	\$101	\$242			\$23,997
Moorefield	\$1,746	\$9,484	\$222	\$812	\$52	\$125			\$12,443
Moro	\$2,453	\$13,323	\$312	\$1,141	\$74	\$176			\$17,479
Morrilton	\$96,901	\$526,296	\$12,328	\$45,081	\$2,905	\$6,963			\$690,474
Morrison Bluff	\$1,081	\$5,871	\$138	\$503	\$32	\$78			\$7,703
Mount Ida	\$13,803	\$74,970	\$1,756	\$6,422	\$414	\$992			\$98,357
Mount Pleasant	\$4,892	\$26,571	\$622	\$2,276	\$147	\$352			\$34,859
Mount Vernon	\$1,996	\$10,839	\$254	\$928	\$60	\$143			\$14,220
Mountain Home	\$177,739	\$965,353	\$22,613	\$82,689	\$5,328	\$12,773			\$1,266,494
Mountain Pine	\$8,107	\$44,034	\$1,031	\$3,772	\$243	\$583			\$57,770
Mountain View	\$39,872	\$216,555	\$5,073	\$18,549	\$1,195	\$2,865			\$284,109
Mountainburg	\$7,317	\$39,743	\$931	\$3,404	\$219	\$526			\$52,141
Mulberry	\$21,384	\$116,143	\$2,721	\$9,948	\$641	\$1,537			\$152,374
Murfreesboro	\$20,719	\$112,530	\$2,636	\$9,639	\$621	\$1,489			\$147,634
Nashville	\$57,556	\$312,601	\$7,322	\$26,776	\$1,725	\$4,136			\$410,117
Newark	\$16,353	\$88,820	\$2,081	\$7,608	\$490	\$1,175			\$116,527
Newport	\$110,940	\$602,546	\$14,114	\$51,612	\$3,325	\$7,972			\$790,509
Nimmons	\$956	\$5,194	\$122	\$445	\$29	\$69			\$6,814
Norfork	\$6,444	\$35,001	\$820	\$2,998	\$193	\$463			\$45,920
Norman	\$0	\$0	\$0	\$0	\$0	\$302			\$302
Norphlet	\$10,616	\$57,658	\$1,351	\$4,939	\$318	\$763			\$75,644
North Little Rock	\$895,154	\$4,861,840	\$113,885	\$416,447	\$26,833	\$64,327			\$6,378,486
Oak Grove	\$5,350	\$29,055	\$681	\$2,489	\$160	\$384			\$38,118
Oak Grove Heights	\$15,300	\$83,099	\$1,947	\$7,118	\$459	\$1,099			\$109,022
Oakhaven	\$901	\$4,893	\$115	\$419	\$27	\$65			\$6,419
Oden	\$2,495	\$13,549	\$317	\$1,161	\$75	\$179			\$17,775
Ogden	\$1,816	\$9,861	\$231	\$845	\$54	\$130			\$12,936
Oil Trough	\$3,132	\$17,011	\$398	\$1,457	\$94	\$225			\$22,318
O'Kean	\$2,661	\$14,452	\$339	\$1,238	\$80	\$191			\$18,960
Okolona	\$1,344	\$7,301	\$171	\$625	\$40	\$97			\$9,579
Ola	\$12,944	\$70,303	\$1,647	\$6,022	\$388	\$930			\$92,234
Omaha	\$1,774	\$9,635	\$226	\$825	\$53	\$127			\$12,640
Oppelo	\$10,214	\$55,475	\$1,299	\$4,752	\$306	\$734			\$72,780
Osceola	\$96,679	\$525,092	\$12,300	\$44,977	\$2,898	\$6,947	\$3		\$688,896
Oxford	\$7,941	\$43,130	\$1,010	\$3,694	\$238	\$571			\$56,585
Ozan	\$693	\$3,764	\$88	\$322	\$21	\$50			\$4,938
Ozark	\$49,088	\$266,611	\$6,245	\$22,837	\$1,471	\$3,528			\$349,779
Palestine	\$7,013	\$38,087	\$892	\$3,262	\$210	\$504			\$49,968
Pangburn	\$6,929	\$37,636	\$882	\$3,224	\$208	\$498			\$49,376
Paragould	\$425,341	\$2,223,285	\$52,079	\$190,438	\$12,270	\$29,416			\$2,932,830
Paris	\$44,016	\$239,061	\$5,600	\$20,477	\$1,319	\$3,163			\$313,636
Parkdale	\$2,384	\$12,947	\$303	\$1,109	\$71	\$171			\$16,985
Parkin	\$11,004	\$59,765	\$1,400	\$5,119	\$330	\$791			\$78,409
Patmos	\$790	\$4,290	\$101	\$367	\$24	\$57			\$5,629
Patterson	\$4,296	\$23,334	\$547	\$1,999	\$129	\$309			\$30,613
Pea Ridge	\$91,288	\$496,058	\$11,633	\$42,483	\$2,738	\$6,586			\$650,786
Peach Orchard	\$1,455	\$7,903	\$185	\$677	\$44	\$105			\$10,369
Perla	\$3,562	\$19,345	\$453	\$1,657	\$107	\$256			\$25,379
Perry	\$3,631	\$19,721	\$462	\$1,689	\$109	\$261			\$25,873
Perrytown	\$3,215	\$17,463	\$409	\$1,496	\$96	\$231			\$22,910
Perryville	\$19,028	\$103,347	\$2,421	\$8,852	\$570	\$1,367			\$135,586
Piggott	\$50,197	\$272,632	\$6,386	\$23,353	\$1,505	\$3,607			\$357,679
Pindall	\$1,317	\$7,151	\$168	\$613	\$39	\$95			\$9,381

City	General Revenues	Special Revenues (Highway Funds)	Highway Severance (Natural Gas)	Wholesale Fuel Tax	Electric Vehicle Registration Fee	Property Tax Relief Trust	Animal Rescue & Shelter (License Plate)	Casino Revenues	Total
Pine Bluff	\$571,717	\$3,105,162	\$72,736	\$265,977	\$17,138	\$41,084	\$15	\$6,167,286	\$10,241,114
Pineville	\$2,134	\$11,592	\$272	\$993	\$64	\$153			\$15,208
Plainview	\$6,472	\$35,152	\$823	\$3,011	\$194	\$465			\$46,117
Pleasant Plains	\$4,878	\$26,495	\$621	\$2,270	\$146	\$351			\$34,761
Plumerville	\$10,172	\$55,249	\$1,294	\$4,732	\$305	\$731			\$72,484
Pocahontas	\$102,153	\$554,824	\$12,996	\$47,524	\$3,062	\$7,341	\$3		\$727,903
Pollard	\$2,675	\$14,527	\$340	\$1,244	\$80	\$192			\$19,059
Portia	\$5,876	\$31,915	\$748	\$2,734	\$176	\$422			\$41,871
Portland	\$4,504	\$24,463	\$573	\$2,095	\$135	\$324			\$32,094
Pottsville	\$43,517	\$236,352	\$5,536	\$20,245	\$1,304	\$3,127			\$310,081
Powhatan	\$1,441	\$7,828	\$183	\$671	\$43	\$104			\$10,270
Poyen	\$3,645	\$19,796	\$464	\$1,696	\$109	\$262			\$25,972
Prairie Grove	\$97,635	\$530,285	\$12,421	\$45,422	\$2,927	\$7,016			\$695,707
Prattsville	\$4,005	\$21,753	\$510	\$1,863	\$120	\$288			\$28,539
Prescott	\$42,976	\$233,416	\$5,468	\$19,994	\$1,288	\$3,088			\$306,230
Pyatt	\$2,508	\$13,624	\$319	\$1,167	\$75	\$180			\$17,874
Quitman	\$9,618	\$52,238	\$1,224	\$4,475	\$288	\$691			\$68,534
Ratcliff	\$2,314	\$12,570	\$294	\$1,077	\$69	\$166			\$16,492
Ravenden	\$5,904	\$32,066	\$751	\$2,747	\$177	\$424			\$42,068
Ravenden Springs	\$1,649	\$8,957	\$210	\$767	\$49	\$119			\$11,752
Rector	\$25,805	\$140,155	\$3,283	\$12,005	\$774	\$1,854			\$183,876
Redfield	\$20,858	\$113,283	\$2,654	\$9,703	\$625	\$1,499			\$148,622
Reed	\$1,802	\$9,785	\$229	\$838	\$54	\$129			\$12,838
Reyno	\$5,419	\$29,431	\$689	\$2,521	\$162	\$389			\$38,612
Rison	\$13,401	\$72,787	\$1,705	\$6,235	\$402	\$963			\$95,493
Rockport	\$9,369	\$50,883	\$1,192	\$4,358	\$281	\$673			\$66,756
Roe	\$942	\$5,118	\$120	\$438	\$28	\$68			\$6,715
Rogers	\$968,841	\$5,262,057	\$123,259	\$450,729	\$29,042	\$69,622			\$6,903,550
Rondo	\$2,259	\$12,269	\$287	\$1,051	\$68	\$162			\$16,097
Rose Bud	\$6,846	\$37,184	\$871	\$3,185	\$205	\$492			\$48,783
Rosston	\$3,770	\$20,474	\$480	\$1,754	\$113	\$271			\$26,861
Rudy	\$1,802	\$9,785	\$229	\$838	\$54	\$129			\$12,838
Russell	\$2,550	\$13,850	\$324	\$1,186	\$76	\$183			\$18,170
Russellville	\$401,074	\$2,178,348	\$51,026	\$186,589	\$12,022	\$28,822			\$2,857,881
Salem	\$21,703	\$117,875	\$2,761	\$10,097	\$651	\$1,560			\$154,646
Salesville	\$6,555	\$35,603	\$834	\$3,050	\$197	\$471			\$46,710
Scranton	\$3,395	\$18,441	\$432	\$1,580	\$102	\$244			\$24,194
Searcy	\$317,879	\$1,726,495	\$40,442	\$147,885	\$9,529	\$22,843			\$2,265,073
Sedgwick	\$2,259	\$12,269	\$287	\$1,051	\$68	\$162			\$16,097
Shannon Hills	\$62,226	\$337,968	\$7,917	\$28,949	\$1,865	\$4,472			\$443,396
Sheridan	\$69,447	\$377,184	\$8,835	\$32,308	\$2,082	\$4,991			\$494,846
Sherrill	\$735	\$3,989	\$93	\$342	\$22	\$53			\$5,234
Sherwood	\$453,613	\$2,463,701	\$57,710	\$211,032	\$13,597	\$32,597	\$12		\$3,232,261
Shirley	\$3,437	\$18,667	\$437	\$1,599	\$103	\$247			\$24,490
Sidney	\$2,661	\$14,452	\$339	\$1,238	\$80	\$191			\$18,960
Siloam Springs	\$240,274	\$1,305,543	\$30,611	\$111,823	\$7,207	\$17,216			\$1,712,673
Smackover	\$22,590	\$122,692	\$2,874	\$10,509	\$677	\$1,623			\$160,966
Smithville	\$1,206	\$6,549	\$153	\$561	\$36	\$87			\$8,591
South Lead Hill	\$1,192	\$6,473	\$152	\$554	\$36	\$86			\$8,493
Southside	\$59,302	\$322,085	\$7,545	\$27,589	\$1,778	\$4,262			\$422,560
Sparkman	\$4,920	\$26,721	\$626	\$2,289	\$147	\$354			\$35,057
Springdale	\$1,210,151	\$6,572,679	\$153,959	\$562,992	\$36,275	\$86,963	\$31		\$8,623,050
Springtown	\$1,150	\$6,248	\$146	\$535	\$34	\$83			\$8,196
St. Charles	\$2,869	\$15,581	\$365	\$1,335	\$86	\$206			\$20,442
St. Francis	\$3,021	\$16,409	\$384	\$1,406	\$91	\$217			\$21,528
St. Joe	\$0	\$9,710	\$227	\$832	\$54	\$128			\$10,951
St. Paul	\$1,538	\$8,355	\$196	\$716	\$46	\$111			\$10,961
Stamps	\$17,434	\$94,691	\$2,218	\$8,111	\$523	\$1,253			\$124,230
Star City	\$30,115	\$163,564	\$3,831	\$14,010	\$903	\$2,164			\$214,588
Stephens	\$10,671	\$57,959	\$1,358	\$4,965	\$320	\$767			\$76,039
Strawberry	\$3,714	\$20,173	\$473	\$1,728	\$111	\$267			\$26,465
Strong	\$5,682	\$30,861	\$723	\$2,643	\$170	\$408			\$40,488
Stuttgart	\$114,529	\$622,041	\$14,571	\$53,282	\$3,433	\$8,230	\$3		\$816,089
Subiaco	\$5,557	\$30,184	\$707	\$2,585	\$167	\$399			\$39,600
Success	\$1,358	\$7,377	\$173	\$632	\$41	\$98			\$9,678
Sulphur Rock	\$8,440	\$45,840	\$1,074	\$3,926	\$253	\$607			\$60,140
Sulphur Springs	\$6,666	\$36,205	\$848	\$3,101	\$200	\$479			\$47,500
Summit	\$7,539	\$40,948	\$959	\$3,507	\$226	\$542			\$53,721
Sunset	\$2,550	\$13,850	\$324	\$1,186	\$76	\$183			\$18,170
Swifton	\$10,159	\$55,174	\$1,292	\$4,726	\$305	\$730			\$72,385
Taylor	\$8,024	\$43,582	\$1,021	\$3,733	\$241	\$577			\$57,177
Texarkana	\$407,269	\$2,211,994	\$51,814	\$189,471	\$12,208	\$29,267	\$11		\$2,902,034
Thornton	\$4,698	\$25,517	\$598	\$2,186	\$141	\$338			\$33,477
Tillar	\$2,384	\$12,947	\$303	\$1,109	\$71	\$171			\$16,985
Tinsman	\$693	\$3,764	\$88	\$322	\$21	\$50			\$4,938

City	General Revenues	Special Revenues (Highway Funds)	Highway Severance (Natural Gas)	Wholesale Fuel Tax	Electric Vehicle Registration Fee	Property Tax Relief Trust	Animal Rescue & Shelter (License Plate)	Casino Revenues	Total
Tollette	\$2,564	\$13,925	\$326	\$1,193	\$77	\$184			\$18,269
Tontitown	\$59,607	\$323,741	\$7,583	\$27,731	\$1,787	\$4,283			\$424,732
Traskwood	\$6,860	\$37,259	\$873	\$3,191	\$206	\$493			\$48,882
Trumann	\$102,541	\$556,931	\$13,046	\$47,705	\$3,074	\$7,369			\$730,666
Tuckerman	\$23,657	\$128,488	\$3,010	\$11,006	\$709	\$1,700			\$168,570
Tull	\$6,708	\$36,431	\$853	\$3,121	\$201	\$482			\$47,796
Tupelo	\$970	\$5,269	\$123	\$451	\$29	\$70			\$6,913
Turrell	\$7,165	\$38,915	\$912	\$3,333	\$215	\$515			\$51,055
Twin Groves	\$4,393	\$23,861	\$559	\$2,044	\$132	\$316			\$31,304
Tyronza	\$9,923	\$53,894	\$1,262	\$4,616	\$297	\$713			\$70,706
Ulm	\$307	\$0	\$0	\$0	\$0	\$174			\$481
Valley Springs	\$321	\$0	\$0	\$0	\$0	\$182			\$503
Van Buren	\$321,774	\$1,747,646	\$40,937	\$149,697	\$9,645	\$23,123			\$2,292,822
Vandervoort	\$0	\$8,656	\$203	\$741	\$48	\$115			\$9,763
Victoria	\$277	\$1,505	\$35	\$129	\$8	\$20			\$1,975
Vilonia	\$59,427	\$322,763	\$7,560	\$27,647	\$1,781	\$4,270			\$423,448
Viola	\$4,961	\$26,947	\$631	\$2,308	\$149	\$357			\$35,353
Wabbaseka	\$2,495	\$13,549	\$317	\$1,161	\$75	\$179			\$17,775
Waldenburg	\$735	\$3,989	\$93	\$342	\$22	\$53			\$5,234
Waldo	\$15,951	\$86,637	\$2,029	\$7,421	\$478	\$1,146			\$113,663
Waldron	\$46,926	\$254,868	\$5,970	\$21,831	\$1,407	\$3,372			\$334,374
Walnut Ridge	\$74,616	\$405,260	\$9,493	\$34,713	\$2,237	\$5,362			\$531,680
Ward	\$83,873	\$455,541	\$10,671	\$39,020	\$2,514	\$6,027	\$2		\$597,649
Warren	\$75,572	\$410,454	\$9,615	\$35,158	\$2,265	\$5,431			\$538,494
Washington	\$1,303	\$7,075	\$166	\$606	\$39	\$94			\$9,283
Watson	\$2,564	\$13,925	\$326	\$1,193	\$77	\$184			\$18,269
Weiner	\$8,967	\$48,700	\$1,141	\$4,172	\$269	\$644			\$63,893
Weldon	\$790	\$4,290	\$101	\$367	\$24	\$57			\$5,629
West Fork	\$32,305	\$175,457	\$4,110	\$15,029	\$968	\$2,321			\$230,191
West Memphis	\$339,818	\$1,845,649	\$43,233	\$158,092	\$10,186	\$24,420		\$11,473,269	\$13,894,667
West Point	\$2,356	\$12,796	\$300	\$1,096	\$71	\$169			\$16,788
Western Grove	\$4,906	\$26,646	\$624	\$2,282	\$147	\$353			\$34,958
Wheatley	\$3,867	\$21,001	\$492	\$1,799	\$116	\$278			\$27,552
Whelen Springs	\$651	\$3,538	\$83	\$303	\$20	\$47			\$4,641
White Hall	\$77,346	\$420,088	\$9,840	\$35,983	\$2,319	\$5,558			\$551,135
Wickes	\$8,828	\$47,948	\$1,123	\$4,107	\$265	\$634			\$62,905
Widener	\$2,938	\$15,958	\$374	\$1,367	\$88	\$211			\$20,935
Wiederkehr Village	\$693	\$3,764	\$88	\$322	\$21	\$50			\$4,938
Williford	\$1,095	\$5,946	\$139	\$509	\$33	\$79			\$7,801
Willisville	\$2,051	\$11,140	\$261	\$954	\$62	\$147			\$14,615
Wilmar	\$692	\$0	\$0	\$0	\$0	\$393			\$1,085
Wilmot	\$5,765	\$31,313	\$733	\$2,682	\$173	\$414			\$41,081
Wilson	\$10,616	\$57,658	\$1,351	\$4,939	\$318	\$763			\$75,644
Wilton	\$3,977	\$21,603	\$506	\$1,850	\$119	\$286			\$28,342
Winchester	\$1,899	\$10,312	\$242	\$883	\$57	\$136			\$13,529
Winslow	\$5,058	\$27,474	\$644	\$2,353	\$152	\$364			\$36,044
Winthrop	\$1,608	\$8,731	\$205	\$748	\$48	\$116			\$11,455
Wooster	\$14,441	\$78,433	\$1,837	\$6,718	\$433	\$1,038			\$102,900
Wrightsville	\$21,370	\$116,068	\$2,719	\$9,942	\$641	\$1,536			\$152,275
Wynne	\$115,222	\$625,805	\$14,659	\$53,604	\$3,454	\$8,280			\$821,024
Yellville	\$16,325	\$88,670	\$2,077	\$7,595	\$490	\$1,173			\$116,329
Zinc	\$1,275	\$6,925	\$162	\$593	\$38	\$92			\$9,085
TOTAL	\$27,570,520	\$150,444,412	\$3,524,203	\$12,886,429	\$830,315	\$2,000,000	\$161	\$22,794,839	\$220,050,879

GENERAL REVENUE SUPPORT FOR INSTITUTIONS OF HIGHER EDUCATION
and the % Received of the Total Net General Revenue Available for Distribution

FUND	2020-21		2021-22		2022-23		2023-24		2024-25		2025-26	
	Amount	% Total Net GR Distrib	Amount	% Total Net GR Distrib	Amount	% Total Net GR Distrib	Amount	% Total Net GR Distrib	Amount	% Total Net GR Distrib	Amount	% Total Net GR Distrib
Arkansas State University (2)	\$59,696,897	1.01%	\$61,175,637	1.05%	\$62,119,174	1.06%	\$62,541,672	1.07%	\$62,150,956	1.06%	\$62,862,957	1.07%
Arkansas Tech University	33,387,368	0.57%	34,605,343	0.59%	38,234,177	0.63%	37,098,010	0.63%	36,356,050	0.62%	35,628,929	0.61%
Henderson State University	19,030,963	0.32%	19,322,901	0.33%	19,323,283	0.33%	19,323,030	0.33%	18,832,354	0.32%	18,457,299	0.32%
Southern Arkansas University (3)	17,179,181	0.29%	17,141,612	0.29%	17,278,600	0.30%	16,933,028	0.29%	16,861,877	0.29%	17,733,361	0.30%
U of A - Fayetteville	122,829,057	2.08%	126,404,532	2.16%	130,852,704	2.24%	134,196,542	2.29%	134,584,010	2.30%	136,032,727	2.33%
U of A - System	3,479,474	0.06%	3,479,474	0.06%	3,479,474	0.06%	3,479,474	0.06%	3,479,474	0.06%	3,479,474	0.06%
UA - Archeological Survey	2,369,274	0.04%	2,369,274	0.04%	2,369,274	0.04%	2,369,274	0.04%	2,369,274	0.04%	2,369,274	0.04%
UA - Agriculture	65,800,138	1.12%	65,800,138	1.12%	65,800,138	1.12%	65,800,138	1.12%	65,800,138	1.12%	65,800,138	1.12%
UA - Clinton School	2,336,896	0.04%	2,336,896	0.04%	2,336,896	0.04%	2,336,896	0.04%	2,336,896	0.04%	2,336,896	0.04%
UA - Criminal Justice Institute	2,258,634	0.04%	2,258,634	0.04%	2,458,634	0.04%	2,458,634	0.04%	2,458,634	0.04%	2,458,634	0.04%
U of A - School for Math, Science & Arts	1,133,048	0.02%	1,133,048	0.02%	1,133,048	0.02%	1,133,048	0.02%	1,133,048	0.02%	1,133,048	0.02%
U of A - Fort Smith	20,347,201	0.34%	20,887,035	0.36%	21,913,003	0.37%	21,475,331	0.37%	21,045,824	0.36%	20,886,786	0.36%
U of A - Little Rock	60,520,414	1.03%	60,696,343	1.04%	60,401,230	1.03%	60,589,063	1.04%	60,049,349	1.03%	58,929,169	1.01%
U of A - Medical Sciences	88,012,881	1.49%	88,012,881	1.50%	88,012,881	1.50%	93,012,881	1.59%	93,012,881	1.59%	93,012,881	1.59%
UAMS - Child Abuse/Rape/Domestic Violence	748,232	0.01%	0	0.00%	350,000	0.01%	350,000	0.01%	350,000	0.01%	350,000	0.01%
UAMS - Pediatrics/Psychiatric Research	1,985,100	0.03%	1,985,100	0.03%	1,985,100	0.03%	1,985,100	0.03%	1,985,100	0.03%	1,985,100	0.03%
UAMS - Child Safety Center	733,559	0.01%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
UAMS - Indigent Care	5,438,340	0.09%	5,438,340	0.09%	5,438,340	0.09%	5,438,340	0.09%	5,438,340	0.09%	5,438,340	0.09%
U of A - Monticello	15,973,436	0.27%	16,324,482	0.28%	17,385,204	0.30%	17,037,500	0.29%	16,696,750	0.29%	16,362,815	0.28%
U of A - Pine Bluff	26,212,095	0.44%	26,540,553	0.45%	26,608,560	0.45%	26,150,554	0.45%	21,902,693	0.37%	21,464,639	0.37%
UAPB Land Grant									5,800,000	0.10%	5,800,000	0.10%
University of Central Arkansas	55,253,183	0.94%	56,184,891	0.96%	56,823,973	0.97%	56,905,617	0.97%	56,013,219	0.96%	55,018,565	0.94%
Arkansas Northeastern College	8,698,426	0.15%	8,879,506	0.15%	8,885,744	0.15%	8,944,734	0.15%	8,765,839	0.15%	8,845,933	0.15%
Arkansas State University - Beebe	11,750,839	0.20%	11,525,049	0.20%	11,410,153	0.20%	11,356,380	0.19%	11,336,380	0.19%	11,333,296	0.19%
Arkansas State University - Mountain Home	3,683,762	0.06%	3,610,087	0.06%	3,537,885	0.06%	3,558,951	0.06%	3,695,854	0.06%	3,571,700	0.06%
Arkansas State University - Newport	6,798,025	0.12%	6,760,375	0.12%	6,586,715	0.11%	6,550,910	0.11%	6,559,812	0.11%	6,451,670	0.11%
Cossatot Community College - UA	3,476,039	0.06%	3,591,046	0.06%	3,808,951	0.07%	3,783,425	0.06%	3,757,578	0.06%	3,757,333	0.06%
East Arkansas Community College	8,244,304	0.14%	8,492,198	0.15%	8,843,480	0.15%	8,801,435	0.15%	8,749,489	0.15%	8,708,488	0.15%
ASU - Mid-South	4,015,383	0.07%	4,097,247	0.07%	4,015,302	0.07%	4,132,171	0.07%	4,013,696	0.07%	4,058,019	0.07%
Arkansas State University - Mid-South - ADTEC	1,554,000	0.03%	1,527,000	0.03%	1,527,000	0.03%	1,527,000	0.03%	1,527,000	0.03%	1,527,000	0.03%
National Park College	8,821,683	0.15%	8,995,642	0.15%	9,445,631	0.16%	9,225,070	0.16%	9,040,569	0.15%	8,995,082	0.15%
North Arkansas College	7,807,078	0.13%	7,650,936	0.13%	7,583,685	0.13%	7,605,726	0.13%	7,605,726	0.13%	7,529,669	0.13%
Northwest Arkansas Community College	12,172,779	0.21%	11,957,237	0.20%	12,058,971	0.21%	11,646,737	0.20%	11,649,679	0.20%	11,479,213	0.20%
Phillips Community College - UA	8,988,694	0.15%	9,280,566	0.16%	9,255,217	0.16%	9,105,931	0.16%	8,923,812	0.15%	8,756,310	0.15%
U of A - Rich Mountain	3,561,414	0.06%	3,482,763	0.06%	3,512,634	0.06%	3,482,077	0.06%	3,546,964	0.06%	3,656,930	0.06%
Southern Ark University Tech	5,570,913	0.09%	5,786,720	0.10%	5,568,684	0.10%	5,457,310	0.09%	5,530,868	0.09%	5,525,530	0.09%
SAU - Tech - Environmental Control Center	375,036	0.01%	375,036	0.01%	375,036	0.01%	375,036	0.01%	375,036	0.01%	375,036	0.01%
SAU - Tech - Fire Training Academy	1,680,943	0.03%	1,680,943	0.03%	1,680,943	0.03%	1,680,943	0.03%	1,780,943	0.03%	1,780,943	0.03%
South Arkansas College	6,032,948	0.10%	6,068,049	0.10%	6,207,822	0.11%	6,208,533	0.11%	6,084,362	0.10%	5,962,675	0.10%
UA - Community College - Batesville	4,130,133	0.07%	4,192,275	0.07%	4,586,958	0.08%	4,577,437	0.08%	4,406,596	0.08%	4,318,464	0.07%
UA - Community College - Hope-Texarkana	4,989,096	0.08%	5,017,494	0.09%	4,839,322	0.08%	4,742,486	0.08%	4,647,636	0.08%	4,554,683	0.08%
U of A - Community College - Morrilton	5,368,043	0.09%	5,348,579	0.09%	5,402,116	0.09%	5,193,324	0.09%	5,089,458	0.09%	5,073,879	0.09%
Black River Technical College	5,961,596	0.10%	5,842,364	0.10%	5,807,841	0.10%	5,955,612	0.10%	6,321,306	0.11%	7,187,648	0.12%
College of the Ouachitas (Three Rivers)	3,470,877	0.06%	3,407,518	0.06%	3,350,898	0.06%	3,381,360	0.06%	3,381,360	0.06%	3,347,546	0.06%
Ozark College	3,048,782	0.05%	3,257,617	0.06%	3,336,267	0.06%	3,411,991	0.06%	3,248,284	0.06%	3,183,318	0.05%
U of A - Puraski Technical College	14,761,273	0.25%	14,460,048	0.25%	14,380,567	0.25%	14,725,798	0.25%	14,765,510	0.25%	14,694,532	0.25%
Southeast Ark College	5,496,723	0.09%	5,386,789	0.09%	5,354,958	0.09%	5,354,958	0.09%	5,354,958	0.09%	5,301,408	0.09%
TOTAL FOR INSTITUTIONS & % OF TOTAL NET GENERAL REVENUE DISTRIBUTED THAT INSTITUTIONS RECEIVED	\$755,184,160	12.80%	\$762,776,198	13.04%	\$775,677,073	13.26%	\$781,291,567	13.36%	\$778,835,582	13.32%	\$777,510,147	13.29%
TOTAL NET GENERAL REVENUES DISTRIBUTED (1)	\$5,899,559,588		\$5,849,199,793		\$6,024,329,476		\$6,202,111,391		\$6,311,460,566		\$6,493,998,981	

(1) "Total Net General Revenues Distributed through RSA" is gross collections less refunds, claims, and off the top deductions (does not include one time funding or surplus collections).

(2) "Arkansas State University" includes the following affiliated System Office.

(3) "Southern Arkansas University" includes the following affiliated entity: System Office.

**GENERAL REVENUES DISTRIBUTED TO UNIVERSITIES AND COLLEGES
and each Institution Received of General Revenue Distributed to Institutions**

FUND	2020-21		2021-22		2022-23		2023-24		2024-25		2025-26	
	Amount	% Total Net GR Distrib.	Amount	% Total Net GR Distrib.	Amount	% Total Net GR Distrib.	Amount	% Total Net GR Distrib.	Amount	% Total Net GR Distrib.	Amount	% Total Net GR Distrib.
Arkansas State University (1)	\$59,696,897	7.90%	\$61,175,637	8.02%	\$62,119,174	8.01%	\$62,541,672	8.00%	\$62,150,956	7.98%	\$62,862,957	8.09%
Arkansas Tech University	33,387,368	4.42%	34,605,343	4.54%	38,234,177	4.93%	37,098,010	4.75%	36,356,050	4.67%	35,628,929	4.58%
Henderson State University	19,030,963	2.52%	19,322,901	2.53%	19,333,283	2.49%	19,215,030	2.46%	18,833,354	2.42%	18,457,299	2.37%
Southern Arkansas University (2)	17,179,181	2.25%	17,141,612	2.25%	17,278,600	2.23%	16,933,028	2.17%	16,861,877	2.17%	17,733,361	2.28%
U of A - Fayetteville	122,829,057	16.26%	126,404,532	16.57%	130,852,704	16.87%	134,196,542	17.18%	134,584,010	17.28%	136,032,727	17.50%
UA - System	3,479,474	0.46%	3,479,474	0.46%	3,479,474	0.45%	3,479,474	0.45%	3,479,474	0.45%	3,479,474	0.45%
UA - Archeological Survey	2,369,274	0.31%	2,369,274	0.31%	2,369,274	0.31%	2,369,274	0.30%	2,369,274	0.30%	2,369,274	0.30%
UA - Agriculture	65,800,138	8.71%	65,800,138	8.63%	65,800,138	8.48%	65,800,138	8.42%	65,800,138	8.45%	65,800,138	8.46%
UA - Clinton School	2,336,896	0.31%	2,336,896	0.31%	2,336,896	0.30%	2,336,896	0.30%	2,336,896	0.30%	2,336,896	0.30%
UA - Criminal Justice Institute	2,258,634	0.30%	2,258,634	0.30%	2,458,634	0.32%	2,458,634	0.31%	2,458,634	0.32%	2,458,634	0.32%
U of A - School for Math, Science & Arts	1,133,048	0.15%	1,133,048	0.15%	1,133,048	0.15%	1,133,048	0.15%	1,133,048	0.15%	1,133,048	0.15%
U of A - Fort Smith	20,347,201	2.69%	20,887,035	2.74%	21,913,603	2.83%	21,475,331	2.75%	21,045,824	2.70%	20,886,786	2.69%
U of A - Little Rock	60,520,414	8.01%	60,696,343	7.96%	60,401,230	7.79%	60,589,063	7.75%	60,049,349	7.71%	58,929,169	7.58%
U of A - Medical Sciences	88,012,881	11.65%	88,012,881	11.54%	88,012,881	11.35%	93,012,881	11.91%	93,012,881	11.94%	93,012,881	11.96%
UAMS - Child Abuse/Rape/Domestic Violence	748,232	0.10%	0	0.00%	350,000	0.05%	350,000	0.04%	350,000	0.04%	350,000	0.05%
UAMS - Pediatrics/Psychiatric Research	1,985,100	0.26%	1,985,100	0.26%	1,985,100	0.26%	1,985,100	0.25%	1,985,100	0.25%	1,985,100	0.26%
UAMS - Child Safety Center	733,559	0.10%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
UAMS - Indigent Care	5,438,340	0.72%	5,438,340	0.71%	5,438,340	0.70%	5,438,340	0.70%	5,438,340	0.70%	5,438,340	0.70%
U of A - Monticello	15,973,436	2.12%	16,324,482	2.14%	17,385,204	2.24%	17,037,500	2.18%	16,696,750	2.14%	16,362,815	2.10%
U of A - Pine Bluff	26,212,095	3.47%	26,540,553	3.48%	26,608,560	3.43%	26,150,654	3.35%	21,902,693	2.81%	21,464,639	2.76%
U of A - Pine Bluff 1890 Land Grant State Match	0	0.00%	0	0.00%	0	0.00%	0	0.00%	5,800,000	0.74%	5,800,000	0.75%
University of Central Arkansas	55,253,183	7.32%	56,184,891	7.37%	56,823,973	7.33%	56,905,617	7.28%	56,013,219	7.19%	55,018,565	7.08%
Arkansas Northeastern College	8,698,426	1.15%	8,879,506	1.16%	8,885,744	1.15%	8,944,734	1.14%	8,765,839	1.13%	8,845,933	1.14%
Arkansas State University - Beebe	11,750,839	1.56%	11,525,049	1.51%	11,410,153	1.47%	11,356,380	1.45%	11,356,380	1.46%	11,333,296	1.46%
ASU - Mid-South	4,015,383	0.53%	4,097,247	0.54%	4,015,302	0.52%	4,132,171	0.53%	4,013,696	0.52%	4,058,019	0.52%
Arkansas State University - Mid-South - ADTEC	1,554,000	0.21%	1,527,000	0.20%	1,527,000	0.20%	1,527,000	0.20%	1,527,000	0.20%	1,527,000	0.20%
Arkansas State University - Mountain Home	3,683,762	0.49%	3,610,087	0.47%	3,537,885	0.46%	3,558,951	0.46%	3,695,854	0.47%	3,571,700	0.46%
Arkansas State University - Newport	6,798,025	0.90%	6,760,375	0.89%	6,586,715	0.85%	6,550,910	0.84%	6,559,812	0.84%	6,451,670	0.83%
Arkansas State University Three Rivers	3,470,877	0.46%	3,407,518	0.45%	3,350,898	0.43%	3,381,360	0.43%	3,381,360	0.43%	3,347,546	0.43%
Black River Technical College	5,961,596	0.79%	5,842,364	0.77%	5,807,841	0.75%	5,955,612	0.76%	6,321,306	0.81%	7,187,648	0.92%
Cossatot Community College - UA	3,476,039	0.46%	3,591,046	0.47%	3,808,951	0.49%	3,783,425	0.48%	3,757,578	0.48%	3,750,333	0.48%
National Park College	8,821,683	1.17%	8,995,642	1.18%	9,445,631	1.22%	9,225,070	1.18%	9,040,569	1.16%	8,995,082	1.16%
North Arkansas College	7,807,078	1.03%	7,650,936	1.00%	7,583,685	0.98%	7,605,726	0.97%	7,605,726	0.98%	7,529,669	0.97%
Northwest Arkansas Community College	12,172,779	1.61%	11,957,237	1.57%	12,058,971	1.55%	11,646,737	1.49%	11,649,679	1.50%	11,479,213	1.48%
Ozarka College	3,048,782	0.40%	3,257,617	0.43%	3,336,267	0.43%	3,411,991	0.44%	3,248,284	0.42%	3,183,318	0.41%
Phillips Community College - UA	8,988,694	1.19%	9,280,566	1.22%	9,255,217	1.19%	9,105,931	1.17%	8,923,812	1.15%	8,756,310	1.13%
Southeast Arkansas College	5,496,723	0.73%	5,386,789	0.71%	5,354,958	0.69%	5,354,958	0.69%	5,354,958	0.69%	5,301,408	0.68%
SAU-Tech	5,570,913	0.74%	5,786,720	0.76%	5,568,684	0.72%	5,457,310	0.70%	5,530,868	0.71%	5,525,530	0.71%
SAU-Tech - Environmental Training Academy	375,036	0.05%	375,036	0.05%	375,036	0.05%	375,036	0.05%	375,036	0.05%	375,036	0.05%
SAU-Tech - Fire Training Academy	1,680,943	0.22%	1,680,943	0.22%	1,680,943	0.22%	1,680,943	0.22%	1,780,943	0.23%	1,780,943	0.23%
South Arkansas College	3,623,948	0.48%	3,608,049	0.47%	3,620,822	0.47%	3,620,533	0.47%	3,620,533	0.47%	3,620,533	0.47%
U of A - Community College - Batesville	4,130,133	0.55%	4,192,275	0.55%	4,586,958	0.59%	4,577,437	0.59%	4,406,596	0.57%	4,318,464	0.56%
U of A - Community College - Hope-Texarkana	4,989,096	0.66%	5,017,494	0.66%	4,839,322	0.62%	4,742,486	0.61%	4,647,636	0.60%	4,554,683	0.59%
U of A - Community College - Morrilton	5,368,043	0.71%	5,348,579	0.70%	5,402,116	0.70%	5,193,324	0.66%	5,089,458	0.65%	5,073,879	0.65%
U of A - East Arkansas Community College	8,244,304	1.09%	8,492,198	1.11%	8,843,480	1.14%	8,801,435	1.13%	8,749,489	1.12%	8,708,498	1.12%
U of A - Pulaski Technical College	14,761,273	1.95%	14,466,048	1.90%	14,380,567	1.85%	14,725,798	1.88%	14,725,798	1.88%	14,684,332	1.89%
U of A - Rich Mountain	3,561,414	0.47%	3,482,763	0.46%	3,512,634	0.45%	3,482,077	0.45%	3,546,964	0.46%	3,656,930	0.47%
TOTAL	\$755,184,160	100%	\$762,776,198	100%	\$775,677,073	100%	\$781,291,567	100%	\$778,835,582	100%	\$777,510,147	100%

(1) Arkansas State University's total includes its System Office.

(2) Southern Arkansas University's total includes its System Office.

ARKANSAS INSTITUTIONS OF HIGHER EDUCATION DISTRIBUTION OF MAJOR STATE FUNDS

	FISCAL YEAR 2024-25 Actual					FISCAL YEAR 2025-26 Actual					
	REV STAB LAW (A)	RSA (B)	EDUC EXC TRUST FUND	WORK FORCE 2000 FUND	TOTAL	REV STAB LAW (A)	RSA (B)	EDUC EXC TRUST FUND	WORK FORCE 2000 FUND*	REST. RES./ RAINY DAY	TOTAL
ARKANSAS STATE UNIV. (& System)	\$62,150,956		\$9,877,344		\$72,028,300	\$62,862,957		\$10,012,424		\$0	\$72,875,381
ARKANSAS TECH UNIVERSITY	36,356,050		3,310,952	\$794,490	40,461,492	35,628,929		3,356,232	\$794,490		39,779,651
HENDERSON STATE UNIVERSITY	18,832,354		3,425,024		22,257,378	18,457,299		3,471,864			21,929,163
SOUTHERN ARK. UNIVERSITY	16,861,877		2,024,949		18,886,826	17,733,361		2,052,642			19,786,003
UA-FAYETTEVILLE	134,584,010		24,510,166		159,094,176	136,032,727		24,845,361			160,878,088
UA-System & Various Divisions	3,479,474				3,479,474	3,479,474					3,479,474
UA-Archaeological Survey	2,369,274				2,369,274	2,369,274					2,369,274
UA-Agriculture	65,800,138				65,800,138	65,800,138					65,800,138
UA-Clinton School	2,336,896				2,336,896	2,336,896					2,336,896
UA-Criminal Justice Institute	2,458,634				2,458,634	2,458,634					2,458,634
U OF A - FORT SMITH	21,045,824		5,018,623		26,064,447	20,886,786		5,087,256		0	25,974,042
UA-LITTLE ROCK	60,049,349		8,697,871		68,747,220	58,929,169		8,816,821		0	67,745,990
UA-MEDICAL SCIENCES	93,012,881		14,976,030		107,988,911	93,012,881		15,180,838			108,193,719
UAMS-Indigent Care	5,438,340		372,662		5,811,002	5,438,340		377,758			5,816,098
UAMS - Child Abuse/Rape/Domestic Violence**	350,000				350,000	350,000					350,000
UAMS - Pediatrics/Psychiatric Research	1,985,100				1,985,100	1,985,100					1,985,100
UA-MONTICELLO (& Crossett & McGehee)	16,696,750		1,747,595	1,363,118	19,807,463	16,362,815		1,771,495	1,363,118	0	19,497,428
UA-PINE BLUFF	21,902,693		3,033,788		24,936,481	21,464,639		3,075,277			24,539,916
1890 Land Grant State Match	5,800,000				5,800,000	5,800,000					5,800,000
UNIVERSITY OF CENTRAL ARKANSAS	\$627,523,819	\$0	\$84,532,866	\$2,157,608	\$714,214,293	\$626,407,984	\$0	\$85,688,916	\$2,157,608	\$0	\$714,254,508
TOTAL-FOUR YEAR INSTITUTIONS											
ARKANSAS NORTHEASTERN COLLEGE	\$8,765,839		\$1,181,338	\$730,954	10,678,131	\$8,845,933		\$1,197,494	\$730,954		\$10,774,381
ASU-BEEBE (& Searcy & Heber Spgs.)	11,356,380		2,356,551	801,945	14,514,876	11,333,296		2,388,779	801,945		14,524,020
ASU-MOUNTAIN HOME	3,695,854				3,695,854	3,571,700			823,929		4,395,629
ASU-NEWPORT(& Marked Tree)	6,559,812				6,559,812	6,451,670			1,417,628		7,869,298
COSSATOT COMM. COLL. OF U OF A	3,757,578				3,757,578	3,750,333			1,350,337		5,100,670
EAST ARKANSAS COMMUNITY COLLEGE	8,749,489		1,233,242	783,221	10,765,952	8,708,498		1,250,107	783,221		10,741,826
ASU MID-SOUTH	4,013,696				4,013,696	4,058,019			2,190,914		6,248,933
MSCC-AR Delta Training & Ed. Consortium	1,527,000				1,527,000	1,527,000					1,527,000
NATIONAL PARK COLLEGE	9,040,569		1,844,487	668,021	11,553,077	8,995,082		1,869,712	668,021		11,532,815
NORTH ARKANSAS COLLEGE	7,605,726		728,338	575,177	8,909,241	7,529,669		738,299	575,177		8,843,145
NORTHWEST ARK. COMMUNITY COLLEGE	11,649,679		1,630,051		13,279,730	11,479,213		1,652,343			13,131,556
PHILLIPS CC U of A (& Dewitt & Stuttgart)	8,923,812		1,201,010	529,856	10,654,678	8,756,310		1,217,435	529,856		10,503,601
UA RICH MOUNTAIN	3,546,964		325,531		3,872,495	3,656,930		329,983			3,986,913
SOUTHERN ARK. UNIVERSITY - TECH	5,530,868		528,694		6,059,562	5,525,530		535,924			6,061,454
SAU-Tech.-Environ. Training Acad.											
SAU-Tech.-Fire Training Acad.	1,780,943				1,780,943	1,780,943					1,780,943
SOUTH ARKANSAS COLLEGE	6,084,362		843,449	461,389	7,389,200	5,962,675		854,984	461,389		7,279,048
U OF A COMM. COLL. AT BATESVILLE	4,406,596				4,406,596	4,318,464			866,760		5,185,224
U OF A COMM. COLL. AT HOPE-TEXARKANA	4,647,636				4,647,636	4,554,683			1,958,947		6,513,630
U OF A COMM. COLL. AT MORRILTON	5,089,458				5,089,458	5,073,879			1,291,186		6,365,065
BLACK RIVER TECHNICAL COLLEGE	6,321,306				6,321,306	7,187,648			2,245,209		9,432,857
ARK STATE UNIVERSITY - THREE RIVERS	3,381,360				3,381,360	3,347,546			1,156,386		4,503,932
OZARKA COLLEGE	3,248,284				3,248,284	3,183,318			1,271,841		4,455,159
UA PULASKI TECHNICAL COLLEGE	14,765,510				14,765,510	14,694,332			2,273,772		16,968,104
SOUTHEAST ARK. COLLEGE	5,354,958				5,354,958	5,301,408			1,975,199		7,276,607
TOTAL-TWO YEAR INSTITUTIONS	\$150,178,715	\$0	\$11,872,691	\$23,372,671	\$185,424,077	\$149,969,115	\$0	\$12,035,060	\$23,372,671	\$0	\$185,376,846
OTHER U of A - Math, Science & Art School	\$1,133,048				\$1,133,048	\$1,133,048					\$1,133,048
Revenue Stabilization Total											
			\$778,835,582		\$777,510,147						\$777,510,147
TOTAL- ALL INSTITUTIONS	\$778,835,582	\$0	\$108,102,127	\$25,530,279	\$912,467,988	\$777,510,147	\$0	\$109,580,506	\$25,530,279	\$0	\$912,620,932

EDUCATIONAL EXCELLENCE TRUST is 14.14% of Previous Year's Sales and Use Tax Collections.

*WORKFORCE 2000 is 6.78% of Previous Year's Corporate Income Tax Collections capped at FY2014 level of collections. Special Language in Act 873 of 2019, Dept of Higher Ed, Sec. 21 & DFA Disbursing Sec 67, requires distribution of WF2000 funds collected over FY2013-14 amount (\$26,413,487, including Tech Insts.) be transferred to Dept of Career Education - Skills Development Fund for workforce development programs.

Special Language in Act 181 of 2020, Div. of Higher Ed, Section 30 & Act 2, DFA Disbursing Sec. 74 requires distribution of WF2000 funds over FY2013-14 amount (\$26,413,487 including Tech. Insts.) to go to Skills Development Fund for workforce development programs of the Dept. of Career Education.

** Due to Act. 975 of 2021, funding for the UAMS-Child Abuse/Rape/Domestic Violence and the UAMS-Child Safety Center is transferred to the Miscellaneous Agencies Fund Account for the Child Advocacy Centers and Child Abuse/Rape/Domestic Violence program.

DIVISION OF CORRECTION AND COMMUNITY CORRECTION GENERAL REVENUE

STATE FISCAL YEAR	GENERAL REVENUE DISTRIBUTED THROUGH RSA	CORRECTION DEPARTMENT AMOUNT	COMMUNITY CORRECTION AMOUNT	Total Both Agencies	% Increase Over Prev Yr	% of Total GR Distr.
2000-01	3,258,940,496	165,418,373	30,045,801	195,464,174	2.06%	6.00%
2001-02	3,238,373,556	167,500,505	30,871,117	198,371,622	1.49%	6.13%
2002-03	3,250,769,591	179,159,243	29,272,859	208,432,102	5.07%	6.41%
2003-04	3,525,966,225	201,830,355	43,873,760	245,704,115	17.88%	6.97%
2004-05	3,629,925,804	206,530,355	44,873,760	251,404,115	2.32%	6.93%
2005-06	3,825,053,006	244,972,956	52,950,724	297,923,680	18.50%	7.79%
2006-07	4,058,615,931	251,867,752	53,000,172	304,867,924	2.33%	7.51%
2007-08	4,352,672,064	271,313,982	68,597,520	339,911,502	11.49%	7.81%
2008-09	4,434,670,544	278,716,757	64,501,792	343,218,549	0.97%	7.74%
2009-10	4,323,123,169	275,838,321	62,179,748	338,018,069	-1.52%	7.82%
2010-11	4,478,899,998	290,303,309	66,411,671	356,714,980	5.53%	7.96%
2011-12	4,595,925,000	296,737,360	70,484,604	367,221,964	2.95%	7.99%
2012-13	4,727,499,998	298,842,000	69,975,623	368,817,623	0.43%	7.80%
2013-14	4,943,779,503	312,998,229	76,885,772	389,884,001	5.71%	7.89%
2014-15	5,058,907,248	322,311,296	76,934,087	399,245,383	2.40%	7.89%
2015-16	5,190,399,998	336,663,255	78,610,629	415,273,884	4.01%	8.00%
2016-17	5,333,100,000	340,723,785	78,610,629	419,334,414	0.98%	7.86%
2017-18	5,457,640,671	349,646,130	86,273,392	435,919,522	3.96%	7.99%
2018-19	5,626,034,616	353,186,149	87,984,370	441,170,519	1.20%	7.84%
2019-20	5,680,382,142	358,476,840	91,115,363	449,592,203	1.91%	7.91%
2020-21	5,899,559,586	362,884,165	96,252,137	459,136,302	2.12%	7.78%
2021-22	5,849,199,783	375,058,996	96,899,889	471,958,885	2.79%	8.07%
2022-23	6,024,329,476	378,956,016	97,653,507	476,609,523	0.99%	7.91%
2023-24	6,202,111,391	434,337,302	104,739,443	539,076,745	13.11%	8.69%
2024-25	6,311,460,566	434,873,587	104,739,443	539,613,030	0.10%	8.55%
2025-26	6,493,998,981	\$483,073,407	\$107,773,354	\$590,846,761	9.49%	9.10%

INMATE COST PER DAY

	FY2024	FY2025
Division of Correction - Inmate Care & Custody	\$70.43	\$74.46
Division of Community Correction Residential Services	\$72.66	\$70.79
Drug Courts	\$18.41	\$17.69
Probation/Parole	\$2.52	\$2.41
County Jail Reimbursement (1)	\$40.00	\$40.00
Omega Technical Violator (2)	\$57.20	\$64.90

(1) The County Jail Reimbursement rate increased from \$28 dollars a day to \$30 dollars a day effective July 1, 2015 and then to \$40 a day effective July 1, 2022.

(2) The Omega Center provides an alternative 90-day minimum treatment program for male offenders who commit technical parole violations, decreasing the number of parolees who are sent to ADC and held in county jails for technical violations. Omega Residents are held only for 90-180 days as a sanction for parole technical violators – not as a sentence from a criminal court.

County Jail Reimbursement: Surplus and General Revenue Distributed through RSA



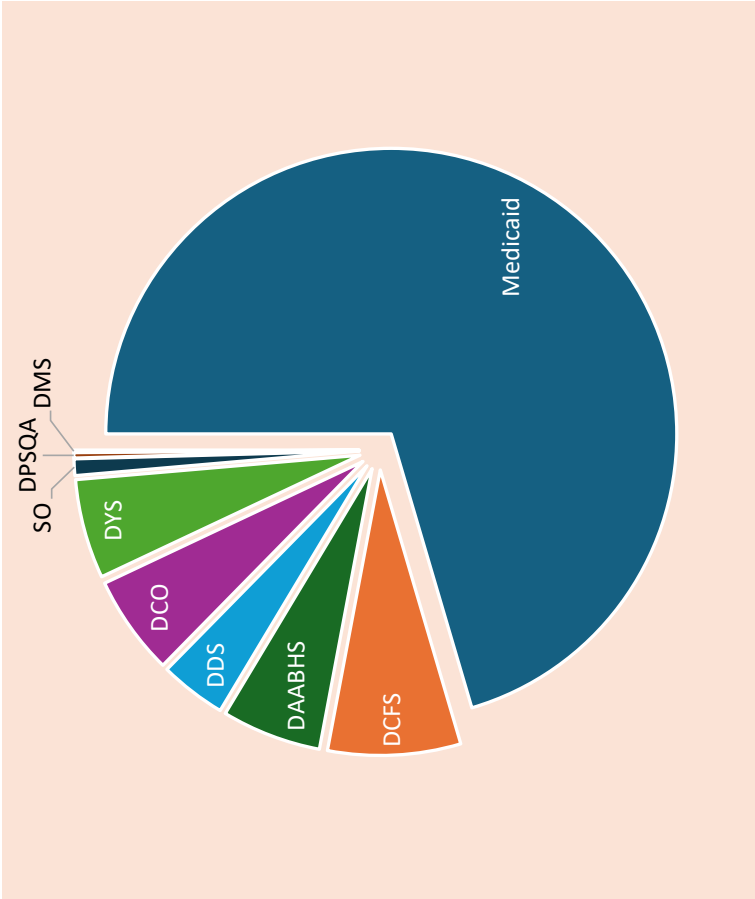
General Revenue Distributed through Revenue Stabilization Allocations

Revenue Distributed through Supplement Acts (Surplus)

Note: FY2020 Supplemental of \$4.5 million distributed through the Rainy Day Fund

DEPARTMENT OF HUMAN SERVICES GENERAL REVENUE FUNDING BY DIVISION FISCAL YEAR 2027 \$1.86 Billion

DHS Divisions & Medicaid	\$	%
Medicaid	\$1.4 billion	75%
Children and Family Services (DCFS)	\$139.7 million	8%
Aging, Adult, and Behavioral Health Services (DAABHS)	\$105 million	6%
Developmental Disabilities Services (DDS)	\$65.6 million	4%
County Operations (DCO)	\$57.7 million	3%
Youth Services (DYS)	\$53.4 million	3%
Administration – Secretary’s Office	\$25 million	1%
Provider Services & Quality Assurance (DPSQA)	\$6 million	.32%
Medical Services (DMS)	\$2.6 million	.14%



Medicaid Total, Arkansas Home & Traditional State & Federal Expenditures

	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027 Estimated
Total Medicaid	\$ 8,955,204,662	\$ 9,770,197,102	\$ 9,051,436,535	\$ 9,354,867,464	\$ 9,825,051,829	\$ 10,414,005,803
All General Revenue & * Other State Funds	\$ 1,713,029,868	\$ 1,948,208,713	\$ 2,163,146,725	\$ 2,242,213,451	\$ 2,645,147,961	\$ 2,672,807,441
All Federal Funds	\$ 7,242,174,794	\$ 7,821,988,389	\$ 6,888,289,809	\$ 7,112,654,013	\$ 7,179,903,867	\$ 7,741,198,362

<i>Expenditures in More Detail:</i>	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027 Estimated
Traditional Medicaid Total	\$ 6,266,919,276	\$ 7,008,813,668	\$ 6,990,695,420	\$ 7,414,140,073	\$ 7,748,089,258	\$ 8,253,964,729
General Revenue - Traditional Medicaid	\$ 1,142,759,886	\$ 1,131,907,562	\$ 1,204,392,121	\$ 1,249,300,012	\$ 1,257,554,656	\$ 1,248,635,566
* Other State Funds - Traditional Medicaid	\$ 301,441,443	\$ 540,162,808	\$ 752,680,493	\$ 798,840,700	\$ 1,179,897,048	\$ 1,208,167,767
Federal - Traditional Medicaid	\$ 4,822,717,947	\$ 5,336,743,298	\$ 5,033,622,806	\$ 5,365,999,361	\$ 5,310,637,554	\$ 5,797,161,396

Arkansas Home Total (previously Works)	\$ 2,688,285,386	\$ 2,761,383,434	\$ 2,060,741,115	\$ 1,940,727,391	\$ 2,076,962,570	\$ 2,160,041,074
General Revenue - Arkansas Home	\$ 223,828,539	\$ 217,703,919	\$ 146,561,679	\$ 139,429,473	\$ 146,334,567	\$ 152,187,950
Other State Funds - Arkansas Home	\$ 45,000,000	\$ 58,434,424	\$ 59,512,433	\$ 54,643,266	\$ 61,361,690	\$ 63,816,158
Federal Funds - Arkansas Home	\$ 2,419,456,847	\$ 2,485,245,091	\$ 1,854,667,004	\$ 1,746,654,652	\$ 1,869,266,313	\$ 1,944,036,966

* Other - Traditional Medicaid - State Funds are comprised of Quality Assurance Fees, Medicaid Trust Fund (including funds assessed on particular provider types, penalties and the Soft Drink Tax), Tobacco Settlement funds, one time funds and drug rebates.

Traditional Medicaid and Arkansas Home State Percent Match Rate

Traditional Medicaid Match Requirement (FMAP)

	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027
State Blended Match Rate	28.48%	28.61%	28.17%	28.64%	30.29%	29.80%
Change in Rate	0.24%	-0.13%	-0.44%	0.47%	1.65%	-0.49%

Blended FMAP is the percent of blending the Federal Fiscal Year rates to the State Fiscal Year.

Arkansas Home State Matching Cost

	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027 Estimated
Required State Match/General Revenue Cost	\$268,828,539	\$276,138,343	\$206,074,112	\$194,072,739	\$207,696,257	\$216,004,107

Percent of Arkansas Home State Match for FY2020 and Forward is 10%

Number of Enrollees in Medicaid

Unduplicated Medicaid Ever Enrollees

	FY2022 (Updated)	FY2023	FY2024	FY2025	FY2026	FY2027 Estimated
Total	1,179,460	1,238,653	1,173,181	1,037,750	1,079,226	1,079,226
Traditional Medicaid	821,966	869,688	848,480	764,242	759,657	759,657
Arkansas Home	357,494	368,965	391,897	311,717	319,569	319,569

Unduplicated Medicaid Ever Enrollees represents the total number of enrollees at any time during that fiscal year, includes individuals that dropped out before the end of Fiscal Year.

Unduplicated Medicaid End of FY Point-in-Time Enrollees

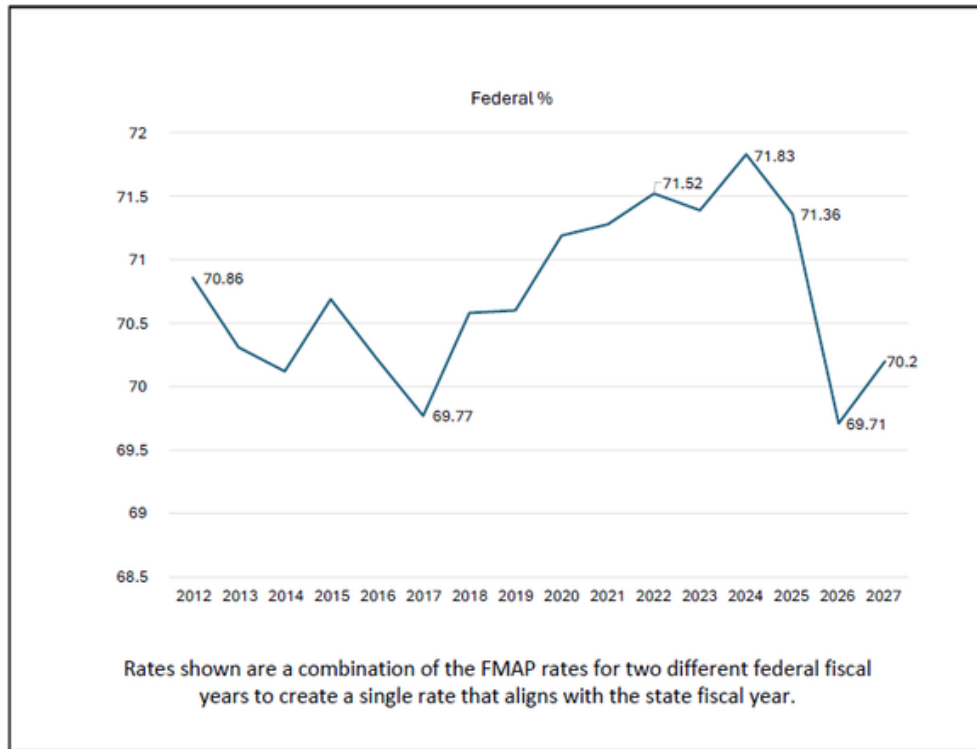
	FY2022 (Updated)	FY2023	FY2024	FY2025	FY2026	FY2027 Estimated
Total	1,123,902	1,062,924	891,509	881,858	822,575	822,575
Traditional Medicaid	783,724	754,086	649,890	648,838	621,065	621,065
Arkansas Home	340,178	308,838	241,619	233,020	201,510	201,510

Unduplicated Medicaid End of Fiscal Year (FY) represents the number of individuals enrollees at the end of the Fiscal Year.

No projected enrollment growth for SFY2027



FEDERAL MEDICAID MATCH RATES (FMAP)



- Federal Medical Assistance Percentages (FMAP) are the percentage rates used to determine the matching funds rate allocated annually to certain medical and social services programs (Medicaid).
- The rate is based on a state's personal income growth compared to the rest of the nation.
- Higher state income growth equals a lower FMAP rate (or lower match amount paid by the federal government = more state \$ needed).
- The FMAP is updated every year. Final rates for the upcoming federal fiscal year are published in October.

**HISTORY OF EMPLOYEE/EMPLOYER
CONTRIBUTIONS TO STATE RETIREMENT SYSTEMS**

	2018	2019	2020	2021	2022	2023	2024	2025
HIGHWAY RETIREMENT								
Employee	\$9,163,177	\$9,249,680	\$10,265,552	\$11,428,100	\$11,935,011	\$12,688,641	\$13,409,742	\$15,093,054
Employer	19,294,283	19,281,680	23,208,655	24,091,744	27,992,650	29,711,732	31,269,008	34,648,407
TOTAL	\$28,457,460	\$28,531,360	\$33,474,207	\$35,519,843	\$39,927,661	\$42,400,373	\$44,678,750	\$49,741,461
STATE POLICE								
Employee	\$0	\$0	\$0	\$0	\$0	\$0	\$8,021	\$84,774
Employer	6,515,063	6,727,409	7,205,047	7,706,274	8,908,482	10,197,986	11,012,463	12,155,840
TOTAL	\$6,515,063	\$6,727,409	\$7,205,047	\$7,706,274	\$8,908,482	\$10,197,986	\$11,020,484	\$12,240,614
APERS								
Employee	\$64,708,128	\$68,206,685	\$71,470,967	\$75,044,922	\$81,213,355	\$93,037,947	\$102,239,193	\$114,383,954
Employer	\$276,282,424	\$293,170,097	\$299,497,566	\$306,570,648	\$320,805,145	\$340,152,342	\$348,653,977	\$367,602,599
TOTAL	\$340,990,552	\$361,376,782	\$370,968,533	\$381,615,570	\$402,018,500	\$433,190,289	\$450,893,170	\$481,986,553
TEACHERS' RETIREMENT								
Employee	\$138,766,747	\$141,885,632	\$153,105,134	\$168,129,972	\$183,315,252	\$200,610,721	\$211,036,048	\$213,001,508
Employer	\$424,488,126	\$430,864,656	\$446,228,128	\$472,567,147	\$501,522,604	\$536,619,031	\$554,738,036	\$555,704,124
TOTAL	\$563,254,873	\$572,750,288	\$599,333,262	\$640,697,119	\$684,837,856	\$737,229,752	\$765,774,084	\$768,705,632
TOTAL ALL SYSTEMS								
Employee	\$212,638,052	\$219,341,997	\$234,841,653	\$254,602,994	\$276,463,618	\$306,337,309	\$326,693,004	\$342,563,290
Employer	726,579,896	750,043,842	776,139,396	810,935,813	859,228,881	916,681,091	945,673,484	970,110,970
TOTAL	\$939,217,948	\$969,385,839	\$1,010,981,049	\$1,065,538,806	\$1,135,692,499	\$1,223,018,400	\$1,272,366,488	\$1,312,674,260

Sources: Annual Financial Reports from: Arkansas Teacher Retirement System, Arkansas State Police Retirement System, Arkansas Public Employees Retirement System; and Arkansas Highway and Transportation Department - Fiscal Services.

SUMMARY OF PUBLIC EMPLOYEES RETIREMENT ANNUITIES

Fiscal Year	Number of Annuitants	Total Annuities Paid	Average Monthly Payments	Average Annual Payments
2024-25	43,148	713,837,982.00	1,460.00	17,520.00
2023-24	42,797	682,663,974.00	1,421.00	17,052.00
2022-23	42,276	659,133,497.00	1,299.27	15,591.20
2021-22	41,390	635,176,766.00	1,278.85	15,346.14
2020-21	40,762	608,207,117.00	1,243.41	14,920.93
2019-20	39,805	587,453,797.00	1,333.81	14,758.29
2018-19	38,543	555,352,597.00	1,200.72	14,408.65
2017-18	37,398	530,861,312.00	1,182.91	14,194.91
2016-17	34,840	508,200,406.00	1,215.56	14,586.69
2015-16	34,214	480,913,495.00	1,171.34	14,056.04
2014-15	33,106	451,912,791.00	1,137.54	13,650.48
2013-14	31,914	414,548,645.00	1,082.46	12,989.55
2012-13	30,533	396,607,128.00	1,082.45	12,989.46
2011-12	29,282	359,330,673.00	1,022.62	12,271.38
2010-11	28,137	344,140,357.00	1,019.24	12,230.88
2009-10	25,880	318,998,006.00	1,027.17	12,326.04
2008-09	24,972	299,896,780.00	1,000.78	12,009.32
2007-08	23,555	266,301,400.00	942.13	11,305.51
2006-07	22,409	244,137,717.00	907.89	10,894.63
2005-06	22,234	219,711,792.00	823.48	9,881.79
2004-05	21,080	207,122,449.00	818.80	9,825.54
2003-04	18,600	182,901,680.86	819.45	9,833.42
2002-03	18,838	169,763,198.23	750.98	9,011.74
2001-02	17,113	153,007,131.71	745.08	8,940.99
2000-01	16,643	135,330,351.43	677.61	8,131.37

SUMMARY OF TEACHER RETIREMENT ANNUITIES

Fiscal Year	No. On Retired Payroll	Total Payments	Average Monthly Payments	Average Annual Payments
2024-25	58,281	1,438,332,016.00	2,056.61	24,679.26
2023-24	56,177	1,485,987,799.00	2,204.32	26,451.89
2022-23	54,646	1,413,477,760.00	2,155.51	25,866.08
2021-22	52,748	1,374,220,915.00	2,171.05	26,052.57
2020-21	51,405	1,308,163,748.00	2,120.68	25,448.18
2019-20	50,133	1,255,065,794.00	2,086.23	25,034.72
2018-19	48,677	1,205,326,555.00	2,063.48	24,761.73
2017-18	46,824	1,160,738,237.00	2,065.78	24,789.39
2016-17	45,092	1,092,952,357.00	2,019.86	24,238.28
2015-16	43,095	1,035,958,950.00	2,003.25	24,038.96
2014-15	40,748	970,719,484.00	1,985.21	23,822.51
2013-14	38,478	914,250,015.00	1,980.03	23,760.33
2012-13	36,254	846,210,946.00	1,945.10	23,341.17
2011-12	34,160	791,844,923.00	1,931.71	23,180.47
2010-11	32,099	731,866,100.00	1,900.02	22,800.28
2009-10	30,587	701,562,784.00	1,911.39	22,936.63
2008-09	28,818	635,878,958.00	1,838.78	22,065.34
2007-08	26,801	587,319,942.00	1,826.18	21,914.11
2006-07	25,611	545,220,337.00	1,592.38	19,108.57
2005-06	24,153	507,641,961.00	1,568.00	18,817.14
2004-05	22,680	451,978,547.00	1,660.71	19,928.51
2003-04	21,428	413,433,517.00	1,607.84	19,294.08
2002-03	20,271	383,071,936.00	1,574.79	18,897.54
2001-02	19,199	354,949,682.94	1,662.73	19,952.70
2000-01	17,778	323,392,426.00	1,663.81	19,965.67

Year to year report discrepancies are due to system reported "preliminary estimates". Actual numbers are reported the following fiscal year.

SUMMARY OF HIGHWAY EMPLOYEES RETIREMENT ANNUITIES

Fiscal Year	Number of Annuitants	Total Annuities Paid	Average Monthly Payments	Average Annual Payments
2024-25	3,924	139,144,763.00	2,955.00	35,460.00
2023-24	3,900	133,755,140.02	2,858.02	34,296.19
2022-23	3,892	129,349,596.75	2,769.56	33,234.74
2021-22	3,871	125,578,090.55	2,703.39	32,440.74
2020-21	3,841	123,684,367.91	2,683.42	21,201.09
2019-20	3,839	120,815,378.46	2,622.54	31,470.53
2018-19	3,945	117,889,213.00	2,490.27	29,883.20
2017-18	3,805	113,476,915.00	2,485.26	29,823.11
2016-17	3,379	109,874,806.00	2,709.75	32,516.96
2015-16	3,301	105,056,553.00	2,652.14	31,825.67
2014-15	3,244	100,328,585.00	2,577.29	30,927.43
2013-14	3,162	93,712,721.00	2,469.76	29,637.17
2012-13	3,060	89,037,006.78	2,424.76	29,097.06
2011-12	2,967	82,594,312.00	2,319.80	27,837.65
2010-11	2,884	77,553,672.00	2,240.92	26,891.01
2009-10	2,831	73,650,896.00	2,167.99	26,015.86
2008-09	2,756	69,635,808.00	2,105.58	25,266.98
2007-08	2,726	65,483,982.00	2,001.83	24,022.00
2006-07	2,662	62,317,277.00	1,950.83	23,409.95
2005-06	2,603	56,820,547.00	1,819.07	21,828.87
2004-05	2,528	53,952,761.00	1,778.51	21,342.07
2003-04	2,482	51,127,254.72	1,716.60	20,599.22
2002-03	2,428	47,483,152.94	1,629.71	19,556.49
2001-02	2,265	40,006,835.82	1,471.92	17,663.06
2000-01	2,208	35,107,951.02	1,325.03	15,900.34

GENERAL REVENUE - FORECAST HISTORY, YEAR END ACTUAL COLLECTIONS, AMOUNT DISTRIBUTED & SURPLUS

Fiscal Year	Date of Official General Revenue Forecast	Actual "Gross" General Revenue Collected	Actual "Off The Top" Deductions from Gross GR prior to distributions	"Net" General Revenue / Official Forecast Amount & Actual	One Time Funding/Transfers to General Revenue	Percent of Revenue Stabilization Allocations Forecast & Actual	Actual Surplus & Recouped Fiscal Year Ending
2000-01	July 1, 2000 (4/17/00)			\$3,261,299,323		Allotment A + 46% of B	
2000-01	March 29, 2001			\$3,253,298,944		Allotment A + 40.6% of B	
2000-01	Actual (6/30/01)	\$4,008,427,036	\$749,486,539	\$3,258,940,497	\$0	Allotment A + 44.4% of B	\$0
2001-02	July 1, 2001			\$3,391,700,000		Allotments A, B	
2001-02	November 15, 2001			\$3,249,700,000		99.61% of Allotment A	
2001-02	April 18, 2002			\$3,220,700,000		98.72% of Allotment A	
2001-02	June 3, 2002			\$3,164,700,000		97.0% of Allotment A	
2001-02	June 12, 2002			\$3,220,700,000		98.72% of Allotment A	
2001-02	Actual (6/30/02)	\$3,983,931,016	\$801,557,460	\$3,182,373,556	\$56,000,000	99.26% of Allotment A (With transfer total net is \$3,238,373,556) - Net GR does not include \$56M from various fund transfers from the Special Session	\$0
2002-03	July 1, 2002 (4/18/02)			\$3,317,500,000		96.06% of Allotment A	
2002-03	February 17, 2003			\$3,255,200,000		94.25% of Allotment A	
2002-03	May 2, 2003			\$3,234,300,000		93.65% of Allotment A	
2002-03	June 30, 2003			\$3,244,600,000		93.94% of Allotment A	
2002-03	Actual (6/30/03)	\$4,070,171,561	\$836,655,827	\$3,233,515,734	\$17,253,857	94.12% of Allotment A (With transfer total net is \$3,250,769,592) - Net GR does not include \$17.3M from transfer from the General Improvement Fund	\$0
2003-04	July 1, 2003 (5/15/03)			\$3,525,966,225		Allotments A, B & B-1	
2003-04	Actual (6/30/04)	\$4,365,407,505	\$830,564,913	\$3,534,842,591	\$64,000,000	A, B & B-1 + \$72.9M Surplus (With transfer total net is \$3,598,842,592) - Net GR does not include transfers of \$14M from Unclaimed Property, \$25M from Property Tax Relief Trust Fund and \$25M from the Federal Fiscal Relief Fund for total of \$64M in transfers	\$72,876,367
2004-05	July 1, 2004 (5/4/04)			\$3,629,925,804		Allotments A, B, B-1 & B-2	
2004-05	November 10, 2004			\$3,748,425,804		Allotments A, B, B-1 & B-2 + \$118.5M Surplus	
2004-05	April 4, 2005			\$3,776,325,804		Allotments A, B, B-1 & B-2 + \$146.4M Surplus	
2004-05	Actual (6/30/05)	\$4,756,726,527	\$844,583,569	\$3,912,142,959	\$25,000,000	Allotments A, B, B-1 & B-2 + \$307.2M Surplus (With transfer total distributed is \$3,937,142,958) - Net GR does not include \$25M transfer from Property Tax Relief Fund	\$307,217,154
2005-06	July 1, 2005 (4/20/05)			\$3,825,053,006		Allotments A & B	
2005-06	July 27, 2005			\$3,923,500,000		Allotments A & B + \$98.4M Surplus	
2005-06	May 3, 2006			\$4,157,353,006		Allotments A & B + \$332.3M Surplus	
2005-06	Actual (6/30/2006)	\$5,180,059,838	\$970,441,500	\$4,209,618,338	\$18,153,006	Allotments A & B + \$402.7M Surplus (With transfer total net is \$4,227,771,344) - Net GR does not include \$18.2M Fund Transfer from Property Tax Relief Trust Fund	\$402,718,338
2006-07	July 1, 2006 (5/3/06)			\$4,293,100,000		Allotments A, B & C + \$234.5M Surplus	
2006-07	November 9, 2006			\$4,397,500,000		Allotments A, B & C + \$338.9M Surplus	
2006-07	May 2, 2007			\$4,372,000,000		Allotments A, B & C + \$313.4M Surplus	
2006-07	Actual (June 30, 2007)	\$5,474,357,622	\$1,062,469,754	\$4,411,887,867	\$56,000,000	Allotments A, B & C + \$409.3M Surplus (With transfer total net is \$4,467,887,867) - Net GR does not include \$34M from General Allotment Reserve Fund and \$22M from Property Tax Relief Fund, for a total of \$56M in transfers	\$409,271,937
2007-08	July 1, 2007 (5/2/07)			\$4,346,141,990		Allotments A, A1 + 95.1% of Allotment B	
2007-08	May 7, 2008			\$4,447,520,000		Allotments A, A1, B + \$94.8M Surplus	
2007-08	Actual (June 30, 2008)	\$5,618,456,330	\$1,094,001,614	\$4,524,454,717	\$4,740,000	Allotments A, A1, B + \$176.5M Surplus (With transfer net is \$4,529,194,716) - Net GR does not include \$4.7M from General Improvement Fund	\$176,522,653
2008-09	July 1, 2008 (5/2/07)			\$4,517,803,941		Allotments A, A1 + 97.6% of Allotment B	
2008-09	May 7, 2008			\$4,411,009,647		Allotments A, A1 + 53.9% of Allotment B	
2008-09	November 13, 2008			\$4,411,009,647		Allotments A, A1 + 53.9% of Allotment B	
2008-09	March 25, 2009			\$4,411,009,647		Allotments A, A1 + 53.9% of Allotment B	
2008-09	Actual (June 30, 2009)	\$5,593,563,630	\$1,162,273,086	\$4,431,290,544	\$3,380,000	Allotments A, A1 + 63.6% of Allotment B (With transfer total net is \$4,434,670,544) - Net GR does not include \$3.4M Transfer from the General Improvement Fund	\$0
2009-10	July 1, 2009 (4/27/09)			\$4,508,749,059		Allotments A + 18% of Allotment B1 (Includes \$61,049,112 Surplus and \$10,000,000 Unclaimed Property Proceeds)	
2009-10	October 20, 2009			\$4,408,774,130		98.00% of Allotment A	
2009-10	January 11, 2010			\$4,302,770,104		95.64% of Allotment A	
2009-10	May 4, 2010			\$4,261,768,505		94.73% of Allotment A	
2009-10	Actual (June 30, 2010)	\$5,432,931,267	\$1,170,857,211	\$4,252,074,057	\$71,049,112	96.10% of Allotment A (With transfers total net is \$4,323,123,169) - Net GR does not include transfers of \$61M from the General Revenue Allotment Reserve Fund and \$10M Unclaimed Property Proceeds	\$0

GENERAL REVENUE - FORECAST HISTORY, YEAR END ACTUAL COLLECTIONS, AMOUNT DISTRIBUTED & SURPLUS (con't)

Fiscal Year	Date of Official General Revenue Forecast	Actual "Gross" General Revenue Collected	Actual "Off The Top" Deductions from Gross GR prior to distributions	"Net" General Revenue / Official Forecast Amount & Actual	One Time Funding/Transfers to General Revenue	Percent of Revenue Stabilization Allocations Forecast & Actual	Actual Surplus & Recouped Fiscal Year Ending
2010-11	July 1, 2010 (4/19/10)			\$4,478,900,000		Allotments A & B	
2010-11	April 21, 2011			\$4,478,900,000		Allotments A & B	
2010-11	Actual (June 30, 2012)	\$5,686,054,768	\$1,113,207,327	\$4,572,847,441	\$0	Allotments A, B + \$93.9 M Surplus	\$93,947,443
2011-12	July 1, 2011 (4/21/11)			\$4,566,525,000		Allotment A & \$2.5 M Rainy Day	
2011-12	May 9, 2012			\$4,605,925,000		Allotment A + \$10 M Rainy Day + B	
2011-12	Actual (June 30, 2012)	\$5,936,050,737	\$1,184,481,942	\$4,751,568,795	\$0	Allotment A + \$10 M Rainy Day + B + \$145.6M Surplus	\$145,643,795
2012-13	July 1, 2012 (4-11-12)			\$4,727,500,000		Allotment A	
2012-13	November 15, 2012			\$4,827,000,000		Allotment A + \$99.5 M Surplus	
2012-13	May 1, 2013			\$4,865,200,000		Allotment A + \$137.7 M Surplus	
2012-13	Actual (June 30, 2013)	\$6,224,082,674	\$1,197,092,064	\$5,026,990,611	\$0	Allotment A + \$299.5 M Surplus	\$299,490,613
2013-14	July 1, 2013 (5-1-13)			\$4,957,600,000		Allotments A + \$18,891,427 Rainy Day + B + C + \$13.8 M Surplus	
2013-14	December 1, 2013			\$4,943,800,000		Allotments A + \$18,891,427 Rainy Day + B + C	
2013-14	Actual (June 30, 2014)	\$6,252,745,790	\$1,230,300,709	\$5,022,445,081	\$0	Allotments A + \$18.8M Rainy Day + B + C + \$78.6M Surplus	\$78,665,578
2014-15	July 1, 2014 (12-1-13)			\$5,040,700,000		Allotments A + \$19M Rainy Day + B + B1	
2014-15	July 15, 2014			\$5,047,000,000		Allotments *A + \$19M Rainy Day + B + B1 + 0.8% of C	
2014-15	May 6, 2015			\$5,151,300,000		Allotments A + \$19M Rainy Day + B + B1 + C + \$92.4M Surplus	
2014-15	Actual (June 30, 2015)	\$6,456,652,690	\$1,271,648,803	\$5,185,003,887	\$65,530,095	Allotments *A + \$19M Rainy Day + B + B1 + C + \$191.6M Surplus (With transfers total net is \$5,250,533,982) - Net GR does not include transfers of \$51,130,095 from the State Insurance Department Trust Fund and \$14,400,000 from Settlement funds from the AG, for a total of \$65.5M in one time transfers	\$191,626,734
*RSA was amended to add \$6.2M to the Correction Department Allocation in "A" with Act 1 of the 2014 2nd Special Session (State Central Services deduction was reduced by 0.1% increasing General Revenue estimated collections by \$6.3M.)							
**\$7M of the Rainy Day \$19M was distributed in Allocation "A" for UAMS pursuant to language in RSA.							
2015-16	July 1, 2015 (5/6/15)			\$5,186,200,000		Allotments A + \$4.3M Rainy Day + B + B1 + 58% of C	
2015-16	February 1, 2016			\$5,190,400,000		A + \$4.3M Rainy Day + B + B1 + C + \$35.9M Surplus	
2015-16	Actual (June 30, 2016)	\$6,470,019,753	\$1,102,206,753	\$5,367,813,000	\$0	A + \$4.3M Rainy Day + B + B1 + C + \$177.4M Surplus	\$177,413,002
2016-17	July 1, 2016 (3/8/16)			\$5,331,000,000		Allotments A + 13.8M Rainy Day + B	
2016-17	May 2, 2017			\$5,263,100,000		A + 13.8M Rainy Day + 45.31% of B	
2016-17	June 30, 2017			\$5,323,100,000		A + 13.8M Rainy Day + 92.186% of B	
2016-17	Actual (June 30, 2017)	\$6,570,362,651	\$1,221,598,480	\$5,348,764,171	\$0	A + 13.8M Rainy Day + 92.19% of B + \$15.7M Surplus of which 25% or \$3.9M was transfer to Transportation Department	\$11,748,128
2017-18	July 1, 2017 (5/2/17)			\$5,453,200,000		Allotments A + 15.88M Rainy Day + 2.95M Medicaid Trust Fund + 67.26 of B	
2017-18	Actual (June 30, 2018)	\$6,738,324,215	\$1,243,405,531	\$5,494,918,684	\$0	Allotments A + 15.88M Rainy Day + 2.95M Medicaid Trust Fund + 67.26 of B + \$37.6 M Recouped	\$37,578,014
2018-19	July 1, 2018 (5/16/18)			\$5,690,200,000		A + \$15.88M Rainy Day + \$5.91M Medicaid Trust + B + \$47.97 Restrictive Reserve Fund + \$15.99 Transportation Dept.	
2018-19	Actual (June 30, 2019)	\$7,238,591,278	\$1,317,152,643	\$5,921,438,635	\$0	A + \$15.88M Rainy Day + \$5.91M Medicaid Trust + B + \$47.97M Restrictive Reserve Fund + \$73.85M Transportation Dept. + \$173.57M	\$173,578,976
2019-20	July 1, 2019 (5/15/19)			\$5,737,100,000		A + \$15.88M Rainy Day + \$5.91M Medicaid Trust + B + 11.4% C	
2019-20	March 23, 2020			\$5,384,000,000		95.8% of A	
2019-20	June 30, 2020			\$5,624,000,000		A + 15.88M Rainy Day + 5.91 M Medicaid + 3.6% of B	
2019-20	Actual (June 30, 2020)	\$6,982,557,311	\$1,229,170,557	\$5,753,386,754	\$0	A + 15.88M Rainy Day + 5.91 M Medicaid + 3.6% of B + \$795,250 Transportation Dept. + \$72,208,804 Surplus	\$72,208,804
2020-21	July 1, 2020 (5/20/20)			\$5,687,300,000		A + \$60.4M Restricted Reserve Fund + A1+B+C+0% of D	
2020-21	June 20, 2021			\$5,899,559,588		A + \$60.4M Restricted Reserve Fund + A1+B+C+D	
2020-21	Actual June 30, 2021	\$8,146,620,023	\$1,301,315,045	\$6,845,304,978	\$0	A + \$60.4M Restricted Reserve Fund + A1+B+C+D+\$50M Transportation Dept. + \$895,754,392 Surplus	\$895,754,392
2021-22	July 1, 2021 (5/19/21)			\$5,866,199,783		A + B + C + D + \$17.2M Restricted Reserve + \$17M Surplus	
2021-22	October 19, 2021			\$6,112,400,000		A + B + C + D + \$17.2M Restricted Reserve + \$263.2M Surplus	
2021-22	December 16, 2021			\$6,113,600,000		A + B + C + D + \$17.2M Restricted Reserve + \$264.4M Surplus	
2021-22	May 15, 2022			\$7,322,700,000		A + B + C + D + \$17.2M Restricted Reserve + \$1,473.5M Surplus	
2021-22	Actual June 30, 2022	\$8,773,124,694	\$1,325,710,010	\$7,447,414,684	\$0	A + B + C + D + \$17.2M Restricted Reserve + \$50M Transportation Dept. + 1,578.2 M Surplus	\$1,578,214,901
2022-23	July 1, 2022 (5/18/22)			\$7,322,700,000		A + B + \$914 M Surplus	
2022-23	Actual June 30, 2023	\$8,850,014,352	\$1,664,603,946	\$7,185,410,406	\$0	A + B + \$50M Transportation Dept. + \$1,111.1 M Surplus	\$1,111,080,931

**GENERAL REVENUE - FORECAST HISTORY, YEAR END ACTUAL COLLECTIONS,
AMOUNT DISTRIBUTED & SURPLUS (con't)**

Fiscal Year	Date of Official General Revenue Forecast	Actual "Gross" General Revenue Collected	Actual "Off The Top" Deductions from Gross GR prior to distributions	"Net" General Revenue / Official Forecast Amount & Actual	One Time Funding/Transfers to General Revenue	Percent of Revenue Stabilization Allocations Forecast & Actual	Actual Surplus & Recouped Fiscal Year Ending
2023-24	July 1, 2023 (5/17/23) February 1, 2024 May 15, 2024			\$6,625,400,000 \$6,442,600,000 \$6,910,200,000		A + B + \$423.3 M Surplus A + B + \$240.5 M Surplus A + B + \$708.1 M Surplus	
2023-24	Actual June 30, 2024	\$8,708,700,279	\$1,808,167,214	\$6,900,533,065	\$0	A + B + \$50M Transportation Dept. + \$648 M surplus	\$698,421,674
2024-25	July 1, 2024 (05/15/24) August 22, 2024 November 14, 2024 May 21, 2025			\$7,075,200,000 \$6,591,700,000 \$6,590,100,000 \$6,526,300,000		A + 763.7 M Surplus A + \$280.2 M Surplus A + 278.6 M Surplus A + 214.8 M Surplus	
2024-25	Actual June 30, 2025	\$8,359,662,968	\$1,680,278,979	\$6,679,383,989	\$0	A + \$50 M Transportation Dept + 317.9 M	\$367,923,423

Authorized Positions

	FY25 Appropriated Positions	FY26 Appropriated Positions	FY27 Appropriated Positions
State Executive Departments	28,052	27,694	27,657
Independent Agencies and Constitutional Offices	8,269	8,341	8,349
Institutions of Higher Education	38,992	39,987	40,005
Total State Government Positions Authorized	75,313	76,022	76,011

Business Area	Department And Division Names	FY25 Authorized Position Totals	FY26 Authorized Position Totals	FY27 Authorized Position Totals
9901	DEPARTMENT OF AGRICULTURE	63	65	67
400	Agriculture, Department of	539	610	673
455	Natural Resources Commission, Arkansas	68	0	0
	DEPARTMENT TOTAL	670	675	740
9902	DEPARTMENT OF COMMERCE	48	59	59
790	Economic Development Commission	85	70	68
402	Aeronautics Department	5	6	6
341	Waterways Commission, Arkansas	3	3	3
405	Bank Department, State	78	92	92
395	Development Finance Authority, Arkansas	56	55	0
425	Insurance Department	190	186	188
410	Securities Department	36	41	41
810	Workforce Services, Department of	782	1,047	1,050
520	Rehabilitation Svcs (inc Svc for Blind)	455	0	0
	DEPARTMENT TOTAL	1,738	1,559	1,507
9903	DEPARTMENT OF CORRECTIONS	215	214	285
480	Correction, Department of	4,527	4,509	5,060
485	Community Correction, Department of	1,545	1,538	912
323	Parole Board	22	21	21
328	Sentencing Commission, Arkansas	3	3	3
	DEPARTMENT TOTAL	6,312	6,285	6,281
9904	DEPARTMENT OF EDUCATION	86	88	88
500	Department of Education	313	346	319
500	Department of Education - Public School Fund	49	49	49
500	Department of Education - Office of Early Childhood	209	177	138
500	Department of Education-Public School Facilities/Transportation	32	32	32
516	<i>Division - AR Educational Television Network</i>	102	93	92
590	Career Education, Department of	44	44	44
510	School for the Blind, Arkansas	98	95	235
513	School for the Deaf, Arkansas	150	140	0
519	State Library, Arkansas	49	43	43
700	Higher Education, Department of	54	52	52
552	Northwest Technical Institute	81	79	79
318	Martin Luther King, Jr. Commission	4	4	4
	DEPARTMENT TOTAL	1,271	1,242	1,175
9905	DEPARTMENT OF ENERGY AND ENVIRONMENT	66	66	63
930	Environmental Quality, Arkansas Department of	351	348	349
420	Geological Survey, Arkansas	22	22	0
430	Liquefied Petroleum Gas Board	6	6	6
440	Oil & Gas Commission	34	33	55
	DEPARTMENT TOTAL	479	475	473
9906	DEPARTMENT OF FINANCE AND ADMINISTRATION	45	45	46
610	DFA- Management Services Division	223	212	187
611	DFA- Alcohol Beverage Control Administration Division	12	71	71
630	DFA- Revenue Services Division	1,573	1,545	1,545
631	DFA- Regulatory and Racing Commission	72	54	54
634	DFA- Child Support Enforcement, Office of	775	775	775

Authorized Positions

		FY25 Appropriated Positions	FY26 Appropriated Positions	FY27 Appropriated Positions
490	Assessment Coordination Department	33	33	33
	DEPARTMENT TOTAL	2,733	2,735	2,711
9907	DEPARTMENT OF HEALTH	1	1	1
645	Health, Arkansas Department of (incl Tobacco Prev & Cess)	2,272	2,267	2,252
334	Tobacco Settlement Commission, Arkansas	1	1	1
319	Minority Health Commission, Arkansas	9	9	9
665	Health Services Permit Agency	4	4	4
228	Counseling Examiners Board	4	4	4
246	Physical Therapy, Arkansas State Board of	2	2	2
254	Social Work Licensing Board	2	2	2
265	Chiropractic Examiners Board	2	2	2
268	Dental Examiners Board	2	2	2
270	Dietetics Licensing Board	1	1	2
274	Medical Board	34	34	34
277	Nursing Board	30	30	33
279	Dispensing Opticians Board	1	1	1
280	Optometry Board	2	2	2
283	Pharmacy Board	10	10	10
289	Psychology Board, Arkansas	2	2	2
292	Speech-Language Pathology & Audiology Board	1	2	2
295	Spinal Cord Commission	25	25	25
	DEPARTMENT TOTAL	2,405	2,401	2,390
9908	DEPARTMENT OF HUMAN SERVICES	1	1	1
710	DHS- Aging, Adult, and Behavioral Health Services	1,157	1,197	1,199
710	DHS- Children & Family Services Division	1,443	1,420	1,420
710	DHS- County Operations Division	2,022	2,013	2,010
710	DHS- Developmental Disabilities Services Division	2,503	2,490	2,489
710	DHS- Directors Office of Department of Human Services	669	650	643
710	DHS- Medical Services Division (Includes 1 Medicaid Expansion position)	93	92	92
710	DHS- Youth Services Division	122	121	122
710	DHS- Provider Services and Quality Assurance (Includes 19 Medicaid Expansion Positions)	213	186	186
	DEPARTMENT TOTAL	8,223	8,170	8,162
9909	DEPARTMENT OF INSPECTOR GENERAL	31	45	48
35	Medicaid Inspector General Office	26	25	25
229	Fair Housing Commission, Arkansas	12	11	11
	DEPARTMENT TOTAL	69	81	84
9910	DEPARTMENT OF LABOR AND LICENSING	26	26	28
800	Labor, Department of	69	69	68
390	Workers' Compensation Commission	105	105	105
	HVAC Licensing	9	9	9
203	Accountancy Board	6	6	6
205	Appraisers Licensing & Certif. Board	6	6	6
206	Architects, Landscape Archts Interior Design	3	3	3
209	Athletic Commission	1	1	1
210	Auctioneer's Licensing Board	1	1	1
211	Bail Bondman Licensing Board, Professional	4	4	3
212	Barber Examiners Board, State Board of	4	4	4
221	Collection Agencies, State Board of	4	4	4
224	Contractors Licensing Board	17	17	17
236	Engineers & Land Surveyors Board	6	6	6
240	Registration of Professional Geologists	1	1	1
248	Real Estate Commission	15	15	15
258	Towing and Recovery Board	4	4	3
263	Fire Protection Licensing Board	3	3	3
305	Manufactured Home Commission	3	3	3
320	Motor Vehicle Commission	6	6	6
	DEPARTMENT TOTAL	293	293	292

Authorized Positions

		FY25 Appropriated Positions	FY26 Appropriated Positions	FY27 Appropriated Positions
9911	DEPARTMENT OF THE MILITARY	1	458	455
975	Military Department, State	555	0	0
	DEPARTMENT TOTAL	556	458	455
9912	DEPARTMENT OF PARKS, HERITAGE, & TOURISM	105	105	104
865 -887	Heritage Department	133	133	133
900	Parks & Tourism, Department of	734	729	735
315	Capitol Zoning District Commission	3	3	3
	DEPARTMENT TOTAL	975	970	975
9913	DEPARTMENT OF PUBLIC SAFETY	104	105	105
950	Law Enforcement Standards & Training, Commission on	48	56	56
955	Crime Laboratory, State	161	168	169
960	State Police, Arkansas	1,085	1,096	1,096
990	Crime Information Center, Arkansas	55	55	55
995	Emergency Management	116	117	127
	DEPARTMENT TOTAL	1,569	1,597	1,608
9914	DEPARTMENT OF TRANSFORMATION AND SHARED SERVICES	28	180	210
914	Statewide Shared Services	141	0	0
615	Building Authority	63	61	61
470	Information Systems, Department of	207	194	215
472	Geographic Information Services, Office of	13	13	13
	DEPARTMENT TOTAL	452	448	499
9915	DEPARTMENT OF VETERANS AFFAIRS	1	305	305
365	Disabled Veterans' Services Office	1	0	0
380	Veterans' Child Welfare Service Office	2	0	0
385	Veterans' Affairs, Department of	303	0	0
	DEPARTMENT TOTAL	307	305	305
	Authorized Positions for the Departments	FY25 Appropriation Total	FY26 Appropriation Total	FY27 Appropriation Total
	Grand Total	28,052	27,694	27,657

Business Area	Independent Executive Agencies and Constitutional Offices	FY25 Authorized Position Totals	FY26 Authorized Position Totals	FY27 Authorized Position Totals
2	House of Representatives	44	44	44
5	Senate	15	19	21
9	Legislative Audit, Division of	295	296	296
11	Legislative Research, Bureau of	134	134	134
18	Court of Appeals	49	49	49
23	Administrative Office of the Courts	401	401	401
28	Prosecutor Coordinator, Office of the	18	18	18
32	Supreme Court	76	76	77
34	Governor, Office of	60	59	59
51	Lieutenant Governor, Office of the	5	5	5
53	Attorney General, Office of the	192	192	192
59	Auditor of State	310	319	321
61	Lands, Commissioner of State	41	42	42
63	Secretary of State	182	182	187
69	Treasurer of State	33	33	33
80	Game & Fish Commission	644	647	647
90	Highway & Transportation	4,558	4,558	4,558
232	Election Commissioners, State Board of	9	9	9
238	Ethics Commission	11	11	11
241	Judicial Discipline and Disability Commission	6	6	6
311	Disability Determination for Social Security Administration	596	594	594
314	Governor's Mansion Commission	10	10	9
324	Public Defender Commission, Arkansas	289	346	345

Authorized Positions

		FY25 Appropriated Positions	FY26 Appropriated Positions	FY27 Appropriated Positions
360	Claims Commission, Arkansas State	10	10	10
370	Public Employee Retirement System	79	78	78
375	Teacher Retirement System	87	87	87
450	Public Service Commission, Arkansas	115	116	116
	Independent Executive Agencies and Constitutional Offices	FY25 Appropriation Total	FY26 Appropriation Total	FY27 Appropriation Total
	Grand Total	8,269	8,341	8,349
	Institutions of Higher Education	FY25 Authorized Position Totals	FY26 Authorized Position Totals	FY27 Authorized Position Totals
100	Henderson State	555	555	555
105	Southern Arkansas University - SAU	529	529	529
115	SAU - Tech	330	333	333
120	ASU- Beebe	505	502	502
125	ASU - Jonesboro	2,306	2,313	2,313
128	ASU - Mountain Home	199	198	198
129	ASU - Newport	339	341	341
130	Arkansas Tech - ATU	1,561	1,561	1,561
135	U of A Fayetteville (UAF) & System Office - U of A	7,595	7,657	7,660
145	University of AR Little Rock - UALR	1,995	1,988	1,988
150	University of AR for Medical Sciences - UAMS	11,974	12,874	12,874
155	U of A - Monticello - UAM	637	632	645
160	U of A - Pine Bluff - UAPB	880	880	880
165	University of Central Arkansas - UCA	2,291	2,298	2,298
167	U of A - Community College at Hope	214	214	216
168	U of A - Community College at Batesville	243	243	243
170	East Ark. Community College	286	286	286
175	National Park Community College	367	380	380
177	Mid-South Community College	300	300	300
180	Arkansas Northeastern College	299	255	255
185	North Arkansas College	377	381	381
190	U of A - Phillips Community College	287	296	296
192	Rich Mountain Community College	144	156	156
193	South Ark. Community College	300	302	302
195	U of A - Fort Smith	1,025	1,025	1,025
198	Northwest Ark Community College	1,137	1,137	1,137
675	Black River Technical College	220	222	222
677	Cossatot Community College of U of A	197	204	204
685	ASU - Three Rivers	246	261	261
687	Ozarka College	220	220	220
689	U of A - Community College at Morrilton	289	289	289
691	Southeast Arkansas College	365	375	375
693	U of A Pulaski Tech	780	780	780
	Institutions of Higher Education	FY25 Appropriation Total	FY26 Appropriation Total	FY27 Appropriation Total
	Grand Total Appropriated	38,992	39,987	40,005