

DEPT OF FINANCE & ADMINISTRATION - ADMINISTRATION & SHARED SERVICES

State Contracts Over \$50,000 Awarded To Minority Owned Businesses Fiscal Year 2024

None

Employment Summary

	Male	Female	Total	%
White Employees	36	25	61	75 %
Black Employees	4	13	17	21 %
Other Racial Minorities	0	3	3	4 %
Total Minorities			20	25 %
Total Employees			81	100 %

Publications

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

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

Department Appropriation Summary

Appropriation	Historical Data						Agency Request and Executive Recommendation							
	2023-2024		2024-2025		2024-2025		2025-2026				2026-2027			
	Actual	Pos	Budget	Pos	Authorized	Pos	Agency	Pos	Executive	Pos	Agency	Pos	Executive	Pos
BA1 Untaxed Tobacco Forfeiture	55,492	0	100,000	0	100,000	0	0	0	0	0	0	0	0	0
Z42 Dept of Finance and Admin	3,795,180	43	4,568,033	46	4,344,767	45	4,729,631	45	4,729,631	45	4,730,615	45	4,730,615	45
Z69 Regulatory Division	2,737,645	33	3,235,474	35	3,134,623	35	0	0	0	0	0	0	0	0
Z90 Sales to Minors Enforcement - Cash	583,544	6	775,000	7	1,150,523	7	0	0	0	0	0	0	0	0
Z91 ATC Cigarette Fire Safety	0	0	50,000	0	50,000	0	0	0	0	0	0	0	0	0
Z92 Tobacco Inspection Program	611,653	7	674,017	6	720,455	6	0	0	0	0	0	0	0	0
Z93 Spirituous and Vinous Beverages	202,238	0	300,000	0	300,000	0	0	0	0	0	0	0	0	0
Z94 ATC Revenue Enforcement	746,227	8	939,266	11	349,757	11	0	0	0	0	0	0	0	0
Total	8,731,979	97	10,641,790	104	10,150,125	103	4,729,631	45	4,729,631	45	4,730,615	45	4,730,615	45

Funding Sources		%		%		%		%		%		%	
Fund Balance	4000005	6,185,552	39.7	6,850,743	38.7	0	0.0	0	0.0	0	0.0	0	0.0
General Revenue	4000010	1,840,000	11.8	2,832,263	16.0	0	0.0	0	0.0	0	0.0	0	0.0
Federal Revenue	4000020	560,735	3.6	861,310	4.9	0	0.0	0	0.0	0	0.0	0	0.0
Special Revenue	4000030	989,958	6.4	610,000	3.4	0	0.0	0	0.0	0	0.0	0	0.0
State Central Services	4000035	3,800,000	24.4	4,338,435	24.5	4,529,631	100.0	4,529,631	100.0	4,530,615	100.0	4,530,615	100.0
Cash Fund	4000045	168,283	1.1	120,000	0.7	0	0.0	0	0.0	0	0.0	0	0.0
Inter-agency Fund Transfer	4000316	1,819,074	11.7	1,850,000	10.4	0	0.0	0	0.0	0	0.0	0	0.0
Intra-agency Fund Transfer	4000317	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Other	4000370	217,170	1.4	250,000	1.4	0	0.0	0	0.0	0	0.0	0	0.0
Rebates	4000412	1,950	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Total Funds		15,582,722	100.0	17,712,751	100.0	4,529,631	100.0	4,529,631	100.0	4,530,615	100.0	4,530,615	100.0
Excess Appropriation/(Funding)		(6,850,743)		(7,070,961)		200,000		200,000		200,000		200,000	
Grand Total		8,731,979		10,641,790		4,729,631		4,729,631		4,730,615		4,730,615	

FY25 Budget amount in FC Z42 - Department of Finance and Administration – Shared Services and FC Z94 - ATC Revenue Enforcement exceeds the authorized amount due to salary and matching rate adjustments during the 2023-2025 Biennium.

Budget Number of Positions may exceed the Authorized Number due to transfers from the Agency Growth Pool during the 2023-2025 Biennium.

The Agency is requesting to transfer all appropriation, positions and funding to BA 0611, FC DF6 – Regulatory Division; BA 0611, DF7 – Sales to Minors Enforcement; BA 0611, DF9 ATC Cigarette Safety; BA 0611, FC DF8 – Tobacco Inspection Program; BA 0611, FC DG1 – Spirituous and Vinous Beverages; BA 0611, DG2 – ATC Revenue Enforcement; and BA 0611, FC DG3 – Untaxed Tobacco Forfeiture.

Variance in Fund Balance from FY2025 to FY2026 is due to transfer of funding to BA 0611 - Alcoholic Beverage Control Administrations Division.

Analysis of Budget Request

Appropriation: Z42 - Dept of Finance and Admin

Funding Sources: HSC - State Central Services

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

With the exception of Regular Salaries and Personal Services Matching, continuing level of appropriation is the FY2025 Authorized.

The Agency is requesting appropriation in the amount of \$4,729,631 in FY26 and \$4,730,615 in FY27.

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

- Restoration of one (1) growth pool position approved by the Joint Budget Committee - Personnel in February 2023, resulting in an increase of \$155,002 in Regular Salaries and \$43,524 in Personal Services Matching.
- Transfer of one (1) position to DFA-Revenue Division (0630) Fund Center 281 Revenue Services Division - Operations for better utilization within the agency, resulting in a decrease of (\$50,117) in Regular Salaries and (\$19,431) in Personal Services Matching.

The Executive Recommendation provides for the Agency Request, and the reclassification of three (3) positions.

Appropriation Summary

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

Historical Data

Agency Request and Executive Recommendation

Commitment Item		2023-2024	2024-2025	2024-2025	2025-2026		2026-2027	
		Actual	Budget	Authorized	Agency	Executive	Agency	Executive
Regular Salaries	5010000	2,551,576	3,019,756	2,707,576	3,006,694	3,006,694	3,007,494	3,007,494
#Positions		43	46	45	45	45	45	45
Extra Help	5010001	12,512	60,000	60,000	60,000	60,000	60,000	60,000
#Extra Help		3	20	20	20	20	20	20
Personal Services Matching	5010003	909,394	1,044,861	963,373	1,049,119	1,049,119	1,049,303	1,049,303
Operating Expenses	5020002	305,330	418,450	418,450	418,450	418,450	418,450	418,450
Conference & Travel Expenses	5050009	12,622	24,966	41,368	41,368	41,368	41,368	41,368
Professional Fees	5060010	0	0	154,000	154,000	154,000	154,000	154,000
Data Processing	5090012	0	0	0	0	0	0	0
Promotional Items	5090028	3,746	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		3,795,180	4,568,033	4,344,767	4,729,631	4,729,631	4,730,615	4,730,615

Funding Sources								
Fund Balance	4000005	225,446	229,598		0	0	0	0
State Central Services	4000035	3,800,000	4,338,435		4,529,631	4,529,631	4,530,615	4,530,615
Inter-agency Fund Transfer	4000316	(2,637)	0		0	0	0	0
Other	4000370	19	0		0	0	0	0
Rebates	4000412	1,950	0		0	0	0	0
Total Funding		4,024,778	4,568,033		4,529,631	4,529,631	4,530,615	4,530,615
Excess Appropriation/(Funding)		(229,598)	0		200,000	200,000	200,000	200,000
Grand Total		3,795,180	4,568,033		4,729,631	4,729,631	4,730,615	4,730,615

FY25 Budget amount in Regular Salaries and Personal Services Matching exceeds the authorized amount due to salary and matching rate adjustments during the 2023-2025 Biennium.

Budget Number of Positions may exceed the Authorized Number due to transfers from the Agency Growth Pool during the 2023-2025 Biennium.

DFA - ALCOHOLIC BEVERAGE CONTROL ADMINISTRATIONS DIVISION

State Contracts Over \$50,000 Awarded To Minority Owned Businesses Fiscal Year 2024

None

Employment Summary

	Male	Female	Total	%
White Employees	1	8	9	82 %
Black Employees	0	2	2	18 %
Other Racial Minorities	0	0	0	0 %
Total Minorities			2	18 %
Total Employees			11	100 %

Publications

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

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
ABC Rules and Regulations	None	N	N	0	To provide ABC Rules and Regulations information to customers with ABC permits.	0	0.00

Department Appropriation Summary

Historical Data

Agency Request and Executive Recommendation

Appropriation	2023-2024		2024-2025		2024-2025		2025-2026				2026-2027			
	Actual	Pos	Budget	Pos	Authorized	Pos	Agency	Pos	Executive	Pos	Agency	Pos	Executive	Pos
261 ABC Administration - State Operations	1,257,141	12	1,149,667	13	1,048,393	12	1,153,831	13	1,106,005	12	1,155,232	13	1,107,406	12
DF6 Admin/Enforce Exp	0	0	0	0	0	0	3,272,051	35	3,272,051	35	3,274,084	35	3,274,084	35
DF7 Sales to Minors Enforcement - Cash	0	0	0	0	0	0	1,137,798	6	1,137,798	6	1,137,735	6	1,137,735	6
DF8 Tobacco Inspection Program	0	0	0	0	0	0	672,327	5	672,327	5	672,281	5	672,281	5
DF9 ATC Cigarette Fire Safety	0	0	0	0	0	0	50,000	0	50,000	0	50,000	0	50,000	0
DG1 Spirituous and Vinous Beverages	0	0	0	0	0	0	300,000	0	300,000	0	300,000	0	300,000	0
DG2 ATC Revenue Enforcement	0	0	0	0	0	0	1,105,915	13	1,058,089	12	1,106,284	13	1,058,458	12
DG3 Untaxed Tobacco Forfeiture	0	0	0	0	0	0	100,000	0	100,000	0	100,000	0	100,000	0
X36 Medical Marijuana Commission	12,324	0	2,500,000	0	2,500,000	0	500,000	0	500,000	0	500,000	0	500,000	0
Total	1,269,465	12	3,649,667	13	3,548,393	12	8,291,922	71	8,196,270	69	8,295,616	71	8,199,964	69

Funding Sources			%		%		%		%		%		%		
Fund Balance	4000005	1,473,875	51.3	1,606,107	28.1			9,478,509	46.8	9,478,509	46.8	10,536,542	48.9	10,632,194	49.1
General Revenue	4000010	679,000	23.6	859,342	15.0			3,691,605	18.2	3,691,605	18.2	3,691,605	17.1	3,691,605	17.1
Federal Revenue	4000020	0	0.0	0	0.0			861,310	4.3	861,310	4.3	861,310	4.0	861,310	4.0
Special Revenue	4000030	0	0.0	500,000	8.7			1,510,000	7.5	1,510,000	7.5	1,525,000	7.1	1,525,000	7.0
Cash Fund	4000045	0	0.0	0	0.0			625,000	3.1	625,000	3.1	625,000	2.9	625,000	2.9
Inter-agency Fund Transfer	4000316	2,091	0.1	0	0.0			0	0.0	0	0.0	0	0.0	0	0.0
Other	4000370	720,606	25.1	2,752,500	48.1			4,075,000	20.1	4,075,000	20.1	4,300,000	20.0	4,300,000	19.9
Total Funds		2,875,572	100.0	5,717,949	100.0			20,241,424	100.0	20,241,424	100.0	21,539,457	100.0	21,635,109	100.0
Excess Appropriation/(Funding)		(1,606,107)		(2,068,282)				(11,949,502)		(12,045,154)		(13,243,841)		(13,435,145)	
Grand Total		1,269,465		3,649,667				8,291,922		8,196,270		8,295,616		8,199,964	

FY25 Budget amount in FC 261 - ABC Administration-Operations exceeds the authorized amount due to salary and matching rate adjustments during the 2023-2025 Biennium.

Budget Number of Positions may exceed the Authorized Number due to transfers from the Agency Growth Pool during the 2023-2025 Biennium.

The Agency is requesting to transfer all appropriation, positions and funding from BA 9906, FC Z69 – Regulatory Division; BA 9906, Z90 – Sales to Minors Enforcement; BA 9906, Z91 ATC Cigarette Safety; BA 9906, FC Z92 – Tobacco Inspection Program; BA 9906, FC Z93 – Spirituous and Vinous Beverages; BA 9906, Z94 – ATC Revenue Enforcement; and BA 9906, FC BA1 – Untaxed Tobacco Forfeiture.

Variance in Fund Balance from FY2025 to FY2026 is due to transfer of funding from BA 9906 Dept. of Finance and Administration - Administration & Shared Services.

Analysis of Budget Request

Appropriation: DG3 - Untaxed Tobacco Forfeiture

Funding Sources: NTC - Cash in Treasury

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

Funding is provided by the Tobacco Forfeiture Fund.

Expenditure of appropriation is contingent of funding.

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

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

- Transfer \$100,000 in appropriation from Dept. of Finance and Administration - Administration & Shared Services (9906) Fund Center BA1 Untaxed Tobacco Forfeiture.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: BA1 - Untaxed Tobacco Forfeiture
Funding Sources: NTC - Cash in Treasury

Historical Data

Agency Request and Executive Recommendation

Commitment Item		2023-2024	2024-2025	2024-2025	2025-2026		2026-2027	
		Actual	Budget	Authorized	Agency	Executive	Agency	Executive
Untaxed Tobacco Forfeiture	5900046	55,492	100,000	100,000	0	0	0	0
Total		55,492	100,000	100,000	0	0	0	0
Funding Sources								
Fund Balance	4000005	0	919,760		0	0	0	0
Cash Fund	4000045	168,283	120,000		0	0	0	0
Intra-agency Fund Transfer	4000317	806,969	0		0	0	0	0
Total Funding		975,252	1,039,760		0	0	0	0
Excess Appropriation/(Funding)		(919,760)	(939,760)		0	0	0	0
Grand Total		55,492	100,000		0	0	0	0

The Agency is requesting to transfer all appropriation and funding to BA 0611, FC DG3.

Expenditure of appropriation is contingent upon available funding.

Appropriation Summary

Appropriation: DG3 - Untaxed Tobacco Forfeiture

Funding Sources: NTC - Cash in Treasury

Commitment Item	Historical Data			Agency Request and Executive Recommendation			
	2023-2024 Actual	2024-2025 Budget	2024-2025 Authorized	2025-2026		2026-2027	
				Agency	Executive	Agency	Executive
Untaxed Tobacco Forfeiture 5900046	0	0	0	100,000	100,000	100,000	100,000
Total	0	0	0	100,000	100,000	100,000	100,000
Funding Sources							
Fund Balance 4000005	0	0		939,760	939,760	964,760	964,760
Cash Fund 4000045	0	0		125,000	125,000	125,000	125,000
Total Funding	0	0		1,064,760	1,064,760	1,089,760	1,089,760
Excess Appropriation/(Funding)	0	0		(964,760)	(964,760)	(989,760)	(989,760)
Grand Total	0	0		100,000	100,000	100,000	100,000

The Agency is requesting to transfer all appropriation and funding from BA 9906, FC BA1.

Expenditure of appropriation is contingent upon available funding.

Analysis of Budget Request

Appropriation: DF6 - Admin/Enforce Exp

Funding Sources: HUA - Miscellaneous Agencies Fund

Arkansas Tobacco Control (ATC) was established by Act 1337 of 1997 to regulate and issue permits and licenses to any person (except manufacturers) handling, receiving, processing, storing, distributing, taking orders for, soliciting orders of, selling, offering for sale or dealing in, through sale, barter or exchange, any cigarettes or other tobacco products in the State of Arkansas.

The Department of Finance and Administration - Alcoholic Beverage Control (ABC) Enforcement Division is responsible for enforcement of alcoholic beverage control laws and regulations within the State. All ABC Enforcement agents are certified law enforcement officers and cover approximately 6,000 permitted outlets. Pursuant to Amendment 98 of the Constitution of the State of Arkansas of 1874 (The Medical Marijuana Amendment of 2016), the ABC mission was expanded to include the oversight of medical marijuana cultivation facilities and dispensaries in Arkansas.

This appropriation includes both ATC and ABC Operations.

This appropriation is funded by general revenue and transfers from the Medical Marijuana Implementation and Operations Fund Ark. Code. Ann. § 19-6-836.

The Agency is requesting appropriation in the amount of \$3,272,051 in FY26 and \$3,274,084 in FY27 and general revenue in the amount of \$2,832,263 in each year of the biennium.

The Agency Request includes the following changes:

- Transfer of \$3,272,051 in FY26 and \$3,274,084 in FY27 in appropriation from Dept. of Finance and Administration - Administration & Shared Services (9906) Fund Center Z69 Regulatory Division.
 - 35 positions
 - Regular Salaries - \$2,161,644 in FY26 and \$2,163,194 in FY27
 - Personal Services Matching - \$775,489 in FY26 and \$775,972 in FY27
 - Overtime - \$10,000 each year of the biennium
 - Operating Expenses - \$294,918 each year of the biennium
 - Conference & Travel Expenses - \$25,000 each year of the biennium
 - Professional Fees - \$5,000 each year of the biennium

The Executive Recommendation provides for the Agency Request, and the reclassification of four (4) positions.

Appropriation Summary

Appropriation: Z69 - Regulatory Division
Funding Sources: HUA - Miscellaneous Agencies Fund

Historical Data

Agency Request and Executive Recommendation

Commitment Item		2023-2024	2024-2025	2024-2025	2025-2026		2026-2027	
		Actual	Budget	Authorized	Agency	Executive	Agency	Executive
Regular Salaries	5010000	1,674,749	2,144,638	2,047,215	0	0	0	0
#Positions		33	35	35	0	0	0	0
Personal Services Matching	5010003	674,571	755,918	752,490	0	0	0	0
Overtime	5010006	0	10,000	10,000	0	0	0	0
Operating Expenses	5020002	356,248	294,918	294,918	0	0	0	0
Conference & Travel Expenses	5050009	2,148	25,000	25,000	0	0	0	0
Professional Fees	5060010	235	5,000	5,000	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Grants and Aid	5100004	0	0	0	0	0	0	0
Capital Outlay	5120011	29,694	0	0	0	0	0	0
Total		2,737,645	3,235,474	3,134,623	0	0	0	0

Funding Sources								
Fund Balance	4000005	1,508,990	1,926,501		0	0	0	0
General Revenue	4000010	1,840,000	2,832,263		0	0	0	0
Inter-agency Fund Transfer	4000316	1,315,156	1,100,000		0	0	0	0
Total Funding		4,664,146	5,858,764		0	0	0	0
Excess Appropriation/(Funding)		(1,926,501)	(2,623,290)		0	0	0	0
Grand Total		2,737,645	3,235,474		0	0	0	0

FY25 Budget amount in Regular Salaries and Personal Services Matching exceeds the authorized amount due to salary and matching rate adjustments during the 2023-2025 Biennium.

The Agency is requesting to transfer all appropriation, positions, and funding to BA 0611, FC DF6.

Appropriation Summary

Appropriation: DF6 - Admin/Enforce Exp

Funding Sources: HUA - Miscellaneous Agencies Fund

Historical Data

Agency Request and Executive Recommendation

Commitment Item		2023-2024	2024-2025	2024-2025	2025-2026		2026-2027	
		Actual	Budget	Authorized	Agency	Executive	Agency	Executive
Regular Salaries	5010000	0	0	0	2,161,644	2,161,644	2,163,194	2,163,194
#Positions		0	0	0	35	35	35	35
Personal Services Matching	5010003	0	0	0	775,489	775,489	775,972	775,972
Overtime	5010006	0	0	0	10,000	10,000	10,000	10,000
Operating Expenses	5020002	0	0	0	294,918	294,918	294,918	294,918
Conference & Travel Expenses	5050009	0	0	0	25,000	25,000	25,000	25,000
Professional Fees	5060010	0	0	0	5,000	5,000	5,000	5,000
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		0	0	0	3,272,051	3,272,051	3,274,084	3,274,084
Funding Sources								
Fund Balance	4000005	0	0		2,623,290	2,623,290	3,483,502	3,483,502
General Revenue	4000010	0	0		2,832,263	2,832,263	2,832,263	2,832,263
Other	4000370	0	0		1,300,000	1,300,000	1,500,000	1,500,000
Total Funding		0	0		6,755,553	6,755,553	7,815,765	7,815,765
Excess Appropriation/(Funding)		0	0		(3,483,502)	(3,483,502)	(4,541,681)	(4,541,681)
Grand Total		0	0		3,272,051	3,272,051	3,274,084	3,274,084

The Agency is requesting to transfer all appropriation, positions, and funding from BA 9906, FC Z69.

Analysis of Budget Request

Appropriation: DF7 - Sales to Minors Enforcement - Cash

Funding Sources: NTC - Cash in Treasury

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

Expenditure of appropriation is contingent upon available funding.

The Agency is requesting appropriation in the amount of \$1,137,798 in FY26 and \$1,137,735 in FY27.

The Agency Request includes the following changes:

- Transfer of \$1,137,798 in FY26 and \$1,137,735 in FY27 in appropriation from Dept. of Finance and Administration - Administration & Shared Services (9906) Fund Center Z90 Sales to Minors - Cash.
 - Six (6) positions
 - Regular Salaries - \$537,932 in FY26 and \$537,933 in FY27
 - Personal Services Matching - \$256,094 in FY26 and \$256,030 in FY27
 - Overtime - \$5,000 each year of the biennium
 - Operating Expenses - \$332,072 each year of the biennium
 - Professional Fees - \$1,700 each year of the biennium
 - Promotional Items - \$5,000 each year of the biennium

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: Z90 - Sales to Minors Enforcement - Cash

Funding Sources: NTC - Cash in Treasury

Historical Data

Agency Request and Executive Recommendation

Commitment Item		2023-2024	2024-2025	2024-2025	2025-2026		2026-2027	
		Actual	Budget	Authorized	Agency	Executive	Agency	Executive
Regular Salaries	5010000	294,410	349,292	587,226	0	0	0	0
#Positions		6	7	7	0	0	0	0
Personal Services Matching	5010003	85,828	130,704	219,525	0	0	0	0
Overtime	5010006	0	5,000	5,000	0	0	0	0
Operating Expenses	5020002	201,013	283,304	332,072	0	0	0	0
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0
Professional Fees	5060010	120	1,700	1,700	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Promotional Items	5090028	2,173	5,000	5,000	0	0	0	0
Grants and Aid	5100004	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		583,544	775,000	1,150,523	0	0	0	0

Funding Sources								
Fund Balance	4000005	945,234	75,758		0	0	0	0
Inter-agency Fund Transfer	4000316	500,000	750,000		0	0	0	0
Intra-agency Fund Transfer	4000317	(806,969)	0		0	0	0	0
Other	4000370	21,037	0		0	0	0	0
Total Funding		659,302	825,758		0	0	0	0
Excess Appropriation/(Funding)		(75,758)	(50,758)		0	0	0	0
Grand Total		583,544	775,000		0	0	0	0

The Agency is requesting to transfer all appropriation, positions and funding to BA 0611, FC DF7.

Expenditure of appropriation is contingent upon available funding.

Appropriation Summary

Appropriation: DF7 - Sales to Minors Enforcement - Cash
Funding Sources: NTC - Cash in Treasury

Commitment Item	Historical Data			Agency Request and Executive Recommendation			
	2023-2024	2024-2025	2024-2025	2025-2026		2026-2027	
	Actual	Budget	Authorized	Agency	Executive	Agency	Executive
Regular Salaries 5010000	0	0	0	537,932	537,932	537,933	537,933
#Positions	0	0	0	6	6	6	6
Personal Services Matching 5010003	0	0	0	256,094	256,094	256,030	256,030
Overtime 5010006	0	0	0	5,000	5,000	5,000	5,000
Operating Expenses 5020002	0	0	0	332,072	332,072	332,072	332,072
Conference & Travel Expenses 5050009	0	0	0	0	0	0	0
Professional Fees 5060010	0	0	0	1,700	1,700	1,700	1,700
Data Processing 5090012	0	0	0	0	0	0	0
Promotional Items 5090028	0	0	0	5,000	5,000	5,000	5,000
Capital Outlay 5120011	0	0	0	0	0	0	0
Total	0	0	0	1,137,798	1,137,798	1,137,735	1,137,735
Funding Sources							
Fund Balance 4000005	0	0		50,758	50,758	0	0
Cash Fund 4000045	0	0		500,000	500,000	500,000	500,000
Total Funding	0	0		550,758	550,758	500,000	500,000
Excess Appropriation/(Funding)	0	0		587,040	587,040	637,735	637,735
Grand Total	0	0		1,137,798	1,137,798	1,137,735	1,137,735

The Agency is requesting to transfer all appropriation, positions and funding from BA 9906, FC Z90.

Expenditure of appropriation is contingent on funding.

Analysis of Budget Request

Appropriation: DF9 - ATC Cigarette Fire Safety

Funding Sources: SFS - Cigarette Fire Safety Standard Fund

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

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

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

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

- Transfer of \$50,000 in appropriation from Dept. of Finance and Administration - Administration & Shared Services (9906) Fund Center Z91 ATC Cigarette Fire Safety.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: Z91 - ATC Cigarette Fire Safety
Funding Sources: SFS - Cigarette Fire Safety Standard Fund

Historical Data

Agency Request and Executive Recommendation

Commitment Item		2023-2024	2024-2025	2024-2025	2025-2026		2026-2027		
		Actual	Budget	Authorized	Agency	Executive	Agency	Executive	
Fire Safety & Prevention	5900046	0	50,000	50,000	0	0	0	0	
Total		0	50,000	50,000	0	0	0	0	
Funding Sources									
Fund Balance	4000005	432,167	421,773		0	0	0	0	
Special Revenue	4000030	13,783	10,000		0	0	0	0	
Inter-agency Fund Transfer	4000316	(24,177)	0		0	0	0	0	
Total Funding		421,773	431,773		0	0	0	0	
Excess Appropriation/(Funding)		(421,773)	(381,773)		0	0	0	0	
Grand Total		0	50,000		0	0	0	0	

The Agency is requesting to transfer all appropriation and funding to BA 0611, FC DF9.

Appropriation Summary

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

Historical Data

Agency Request and Executive Recommendation

Commitment Item	2023-2024 Actual	2024-2025 Budget	2024-2025 Authorized	2025-2026		2026-2027	
				Agency	Executive	Agency	Executive
Fire Safety & Prevention 5900046	0	0	0	50,000	50,000	50,000	50,000
Total	0	0	0	50,000	50,000	50,000	50,000
Funding Sources							
Fund Balance 4000005	0	0		381,773	381,773	346,773	346,773
Special Revenue 4000030	0	0		15,000	15,000	15,000	15,000
Total Funding	0	0		396,773	396,773	361,773	361,773
Excess Appropriation/(Funding)	0	0		(346,773)	(346,773)	(311,773)	(311,773)
Grand Total	0	0		50,000	50,000	50,000	50,000

The Agency is requesting to transfer all appropriation and funding from BA 9906, FC Z91.

Analysis of Budget Request

Appropriation: DF8 - Tobacco Inspection Program

Funding Sources: FCT - Tobacco Inspection Program – Federal

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

This appropriation is federally funded.

The Agency is requesting to appropriation in the amount of \$672,327 for FY26 and \$672,281 in FY27.

The Agency Request includes the following change:

- Transfer of \$672,327 in FY26 and 672,281 in FY27 in appropriation from Dept. of Finance and Administration - Administration & Shared Services (9906) Fund Center Z92 Tobacco Inspection Program.
 - Five (5) positions
 - Regular Salaries - \$310,705 each year of the biennium
 - Personal Services Matching - \$128,339 in FY26 and \$128,293 in FY27
 - Overtime - \$17,041 each year of the biennium
 - Operating Expenses - \$180,000 each year of the biennium
 - Of the \$180,000, an increase of \$30,000 of appropriation each year of the biennium to support costs related to vehicle rentals and enforcement costs.
 - Conference & Travel Expenses - \$5,000 each year of the biennium
 - Professional Fees - \$31,242 each year of the biennium

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: Z92 - Tobacco Inspection Program

Funding Sources: FCT - Tobacco Inspection Program – Federal

Historical Data

Agency Request and Executive Recommendation

Commitment Item		2023-2024	2024-2025	2024-2025	2025-2026		2026-2027		
		Actual	Budget	Authorized	Agency	Executive	Agency	Executive	
Regular Salaries	5010000	344,770	342,587	374,179	0	0	0	0	
#Positions		7	6	6	0	0	0	0	
Personal Services Matching	5010003	126,775	128,147	142,993	0	0	0	0	
Overtime	5010006	0	17,041	17,041	0	0	0	0	
Operating Expenses	5020002	139,781	150,000	150,000	0	0	0	0	
Conference & Travel Expenses	5050009	327	5,000	5,000	0	0	0	0	
Professional Fees	5060010	0	31,242	31,242	0	0	0	0	
Data Processing	5090012	0	0	0	0	0	0	0	
Grants and Aid	5100004	0	0	0	0	0	0	0	
Capital Outlay	5120011	0	0	0	0	0	0	0	
Total		611,653	674,017	720,455	0	0	0	0	
Funding Sources									
Fund Balance	4000005	177,966	138,593		0	0	0	0	
Federal Revenue	4000020	560,735	861,310		0	0	0	0	
Other	4000370	11,545	0		0	0	0	0	
Total Funding		750,246	999,903		0	0	0	0	
Excess Appropriation/(Funding)		(138,593)	(325,886)		0	0	0	0	
Grand Total		611,653	674,017		0	0	0	0	

The Agency is requesting to transfer all appropriation, positions and funding to BA 0611, FC DF8.

Appropriation Summary

Appropriation: DF8 - Tobacco Inspection Program
Funding Sources: FCT - Tobacco Inspection Program – Federal

Historical Data

Agency Request and Executive Recommendation

Commitment Item		2023-2024	2024-2025	2024-2025	2025-2026		2026-2027	
		Actual	Budget	Authorized	Agency	Executive	Agency	Executive
Regular Salaries	5010000	0	0	0	310,705	310,705	310,705	310,705
#Positions		0	0	0	5	5	5	5
Personal Services Matching	5010003	0	0	0	128,339	128,339	128,293	128,293
Overtime	5010006	0	0	0	17,041	17,041	17,041	17,041
Operating Expenses	5020002	0	0	0	180,000	180,000	180,000	180,000
Conference & Travel Expenses	5050009	0	0	0	5,000	5,000	5,000	5,000
Professional Fees	5060010	0	0	0	31,242	31,242	31,242	31,242
Data Processing	5090012	0	0	0	0	0	0	0
Capital Outlay	5120011	0	0	0	0	0	0	0
Total		0	0	0	672,327	672,327	672,281	672,281
Funding Sources								
Fund Balance	4000005	0	0		325,886	325,886	514,869	514,869
Federal Revenue	4000020	0	0		861,310	861,310	861,310	861,310
Total Funding		0	0		1,187,196	1,187,196	1,376,179	1,376,179
Excess Appropriation/(Funding)		0	0		(514,869)	(514,869)	(703,898)	(703,898)
Grand Total		0	0		672,327	672,327	672,281	672,281

The Agency is requesting to transfer all appropriation, positions and funding from BA 9906, FC Z92.

Analysis of Budget Request

Appropriation: DG1 - Spirituous and Vinous Beverages

Funding Sources: SSV - Alcoholic Beverage Control Fund

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

The Agency is requesting appropriation in the amount of \$300,000 for each year of the biennium.

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

- Transfer of \$300,000 in appropriation from Dept. of Finance and Administration - Administration & Shared Services (9906) Fund Center Z93 Spirituous and Vinous Beverages.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

Appropriation: Z93 - Spirituous and Vinous Beverages

Funding Sources: SSV - Alcoholic Beverage Control Fund

Historical Data

Agency Request and Executive Recommendation

Commitment Item	2023-2024	2024-2025	2024-2025	2025-2026		2026-2027	
	Actual	Budget	Authorized	Agency	Executive	Agency	Executive
Promotion, Education, Training S 5900046	202,238	300,000	300,000	0	0	0	0
Total	202,238	300,000	300,000	0	0	0	0
Funding Sources							
Fund Balance	4000005	573,596	719,339	0	0	0	0
Special Revenue	4000030	277,953	0	0	0	0	0
Other	4000370	70,028	250,000	0	0	0	0
Total Funding		921,577	969,339	0	0	0	0
Excess Appropriation/(Funding)		(719,339)	(669,339)	0	0	0	0
Grand Total		202,238	300,000	0	0	0	0

The Agency is requesting to transfer all appropriation and funding to BA 0611, FC DG1.

Appropriation Summary

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

Commitment Item	Historical Data			Agency Request and Executive Recommendation			
	2023-2024 Actual	2024-2025 Budget	2024-2025 Authorized	2025-2026		2026-2027	
				Agency	Executive	Agency	Executive
Promotion, Education, Training S 5900046	0	0	0	300,000	300,000	300,000	300,000
Total	0	0	0	300,000	300,000	300,000	300,000
Funding Sources							
Fund Balance 4000005	0	0		669,339	669,339	659,339	659,339
Special Revenue 4000030	0	0		290,000	290,000	300,000	300,000
Total Funding	0	0		959,339	959,339	959,339	959,339
Excess Appropriation/(Funding)	0	0		(659,339)	(659,339)	(659,339)	(659,339)
Grand Total	0	0		300,000	300,000	300,000	300,000

The Agency is requesting to transfer all appropriation and funding from BA 9906, FC Z93.

Analysis of Budget Request

Appropriation: DG2 - ATC Revenue Enforcement

Funding Sources: STR - ATC Revenue Fund

This appropriation is utilized for operating expenses of the Arkansas Tobacco Control Board Enforcement. This appropriation is funded by the Arkansas Tobacco Control Revenue Fund and considered special revenues pursuant to Ark. Code Ann. § 19-6-831.

The Agency is requesting appropriation in the amount of \$1,105,915 in FY26 and \$1,106,284 in FY27.

The Agency Request includes the following change:

- Transfer of \$1,105,915 in FY26 and \$1,106,284 in FY27 in appropriation from Dept. of Finance and Administration - Administration & Shared Services (9906) Fund Center Z94 ATC Revenue Enforcement.
 - 13 positions
 - Regular Salaries - \$689,448 in FY26 and \$689,699 in FY27
 - Personal Services Matching - \$263,150 in FY26 and \$263,268 in FY27
 - Overtime - \$5,000 each year of the biennium
 - Operating Expenses - \$92,817 each year of the biennium
 - Conference & Travel Expenses - \$10,000 each year of the biennium
 - Of the \$10,000, an increase of \$5,000 of appropriation each year of the biennium to allow for additional staff to attend conferences and seminars.
 - Professional Fees - \$500 each year of the biennium
 - Restoration of Capital Outlay in the amount of \$50,000 each year of the biennium

The Executive Recommendation provides for the Agency Request, reclassification of two (2) positions, the discontinuation of one (1) position, and associated Regular Salary and Personal Services Matching appropriation.

Appropriation Summary

Appropriation: Z94 - ATC Revenue Enforcement

Funding Sources: STR - ATC Revenue Fund

Historical Data

Agency Request and Executive Recommendation

Commitment Item		2023-2024	2024-2025	2024-2025	2025-2026		2026-2027	
		Actual	Budget	Authorized	Agency	Executive	Agency	Executive
Regular Salaries	5010000	401,434	593,808	163,783	0	0	0	0
#Positions		8	11	11	0	0	0	0
Personal Services Matching	5010003	125,760	220,141	60,657	0	0	0	0
Overtime	5010006	0	5,000	5,000	0	0	0	0
Operating Expenses	5020002	75,789	92,817	92,817	0	0	0	0
Conference & Travel Expenses	5050009	810	5,000	5,000	0	0	0	0
Professional Fees	5060010	0	500	500	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Promotional Items	5090028	239	0	0	0	0	0	0
Grants and Aid	5100004	0	0	0	0	0	0	0
Capital Outlay	5120011	142,195	22,000	22,000	0	0	0	0
Total		746,227	939,266	349,757	0	0	0	0
Funding Sources								
Fund Balance	4000005	2,322,153	2,419,421		0	0	0	0
Special Revenue	4000030	698,222	600,000		0	0	0	0
Inter-agency Fund Transfer	4000316	30,732	0		0	0	0	0
Other	4000370	114,541	0		0	0	0	0
Total Funding		3,165,648	3,019,421		0	0	0	0
Excess Appropriation/(Funding)		(2,419,421)	(2,080,155)		0	0	0	0
Grand Total		746,227	939,266		0	0	0	0

FY25 Budget amount in Regular Salaries and Personal Services Matching exceeds the authorized amount due to salary and matching rate adjustments during the 2023-2025 Biennium.

The Agency is requesting to transfer all appropriation, positions, and funding to BA 0611, FC DG2.

Appropriation Summary

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

Commitment Item	Historical Data			Agency Request and Executive Recommendation			
	2023-2024	2024-2025	2024-2025	2025-2026		2026-2027	
	Actual	Budget	Authorized	Agency	Executive	Agency	Executive
Regular Salaries 5010000	0	0	0	689,448	657,044	689,699	657,295
#Positions	0	0	0	13	12	13	12
Personal Services Matching 5010003	0	0	0	263,150	247,728	263,268	247,846
Overtime 5010006	0	0	0	5,000	5,000	5,000	5,000
Operating Expenses 5020002	0	0	0	87,817	87,817	87,817	87,817
Conference & Travel Expenses 5050009	0	0	0	10,000	10,000	10,000	10,000
Professional Fees 5060010	0	0	0	500	500	500	500
Data Processing 5090012	0	0	0	0	0	0	0
Capital Outlay 5120011	0	0	0	50,000	50,000	50,000	50,000
Total	0	0	0	1,105,915	1,058,089	1,106,284	1,058,458
Funding Sources							
Fund Balance 4000005	0	0		2,419,421	2,419,421	2,018,506	2,066,332
Special Revenue 4000030	0	0		705,000	705,000	710,000	710,000
Total Funding	0	0		3,124,421	3,124,421	2,728,506	2,776,332
Excess Appropriation/(Funding)	0	0		(2,018,506)	(2,066,332)	(1,622,222)	(1,717,874)
Grand Total	0	0		1,105,915	1,058,089	1,106,284	1,058,458

The Agency is requesting to transfer appropriation, positions, and funding from BA 9906, FC Z94.

Analysis of Budget Request

Appropriation: 261 - ABC Administration - State Operations

Funding Sources: HUA - Miscellaneous Agencies Fund

ABC administers the regulation, supervision and control of the manufacture, distribution and sale of all alcoholic beverages and the issuance of permits, and the regulation thereof. Pursuant to Amendment 98 of the Constitution of the State of Arkansas of 1874 (The Medical Marijuana Amendment of 2016), the ABC mission was expanded to include the oversight of medical marijuana cultivation facilities and dispensaries in Arkansas.

This appropriation is funded by general revenue and contingency transfers from the Medical Marijuana Implementation and Operations Fund Ark. Code. Ann § 19-6-836.

With the exception of Regular Salaries and Personal Services Matching, continuing level of appropriation is the FY2025 Authorized.

The Agency is requesting appropriation in the amount of \$1,153,831 in FY26 and \$1,155,232 in FY27 and general revenue funding in the amount of \$859,342 in each year of the biennium.

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

- Restoration of one (1) growth pool position that was originally approved by the Arkansas Legislative Council in April 2024, with increases in Regular Salaries of \$62,531 and Personal Services Matching of \$22,397.
- Reallocation of \$5,000 from Professional Fees to Conference & Travel Expenses due to increased costs of conference travel and to allow additional staff to travel for professional development.

The Executive Recommendation provides for the Agency Request, the discontinuation of one (1) position, and associated Regular Salary and Personal Services Matching appropriation.

Appropriation Summary

Appropriation: 261 - ABC Administration - State Operations

Funding Sources: HUA - Miscellaneous Agencies Fund

Commitment Item	Historical Data			Agency Request and Executive Recommendation			
	2023-2024	2024-2025	2024-2025	2025-2026		2026-2027	
	Actual	Budget	Authorized	Agency	Executive	Agency	Executive
Regular Salaries 5010000	540,319	741,124	665,482	740,949	708,544	742,074	709,669
#Positions	12	13	12	13	12	13	12
Extra Help 5010001	13,983	7,000	7,000	7,000	7,000	7,000	7,000
#Extra Help	2	2	2	2	2	2	2
Personal Services Matching 5010003	209,520	269,548	243,916	273,887	258,466	274,163	258,742
Operating Expenses 5020002	491,259	122,009	122,009	122,009	122,009	122,009	122,009
Conference & Travel Expenses 5050009	2,060	4,986	4,986	9,986	9,986	9,986	9,986
Professional Fees 5060010	0	5,000	5,000	0	0	0	0
Data Processing 5090012	0	0	0	0	0	0	0
Capital Outlay 5120011	0	0	0	0	0	0	0
Total	1,257,141	1,149,667	1,048,393	1,153,831	1,106,005	1,155,232	1,107,406
Funding Sources							
Fund Balance 4000005	1,406,551	1,549,811		2,011,986	2,011,986	2,492,497	2,540,323
General Revenue 4000010	679,000	859,342		859,342	859,342	859,342	859,342
Inter-agency Fund Transfer 4000316	2,091	0		0	0	0	0
Other 4000370	719,310	752,500		775,000	775,000	800,000	800,000
Total Funding	2,806,952	3,161,653		3,646,328	3,646,328	4,151,839	4,199,665
Excess Appropriation/(Funding)	(1,549,811)	(2,011,986)		(2,492,497)	(2,540,323)	(2,996,607)	(3,092,259)
Grand Total	1,257,141	1,149,667		1,153,831	1,106,005	1,155,232	1,107,406

FY25 Budget amount in Regular Salaries and Personal Services Matching exceeds the authorized amount due to salary and matching rate adjustments during the 2023-2025 Biennium.

Budget Number of Positions may exceed the Authorized Number due to transfers from the Agency Growth Pool during the 2023-2025 Biennium.

Analysis of Budget Request

Appropriation: X36 - Medical Marijuana Commission

Funding Sources: SMM - Medical Marijuana Commission Fund

Pursuant to Amendment 98 of the Constitution of the State of Arkansas of 1874 (The Medical Marijuana Amendment of 2016), Arkansas Medical Marijuana Commission was established and charged with the responsibility to oversee medical marijuana cultivation facilities and dispensaries in Arkansas.

This appropriation is funded from cultivation and dispensary application and license fees. The Contingency appropriation is supported by special language which authorizes the CFO of the State to transfer appropriation, as needed, to the ABC Division of DFA, the Health Department, or any other State Agency incurring expenses for the implementation, administration or enforcement of the Arkansas Medical Marijuana Amendment of 2016. The Refunds/Reimbursements appropriation is utilized to support expenses related to the Medical Marijuana Commission, including reimbursements for allowable portions of application fees for cultivation and dispensary applications and licenses, as authorized in the Rules and Regulations adopted and promulgated by the Medical Marijuana Commission.

Continuing level of appropriation is the FY2025 Authorized.

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

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

- Discontinuation of (\$2,000,000) Contingency appropriation as this is no longer needed.

The Executive Recommendation provides for the Agency Request.

Appropriation Summary

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

Historical Data

Agency Request and Executive Recommendation

Commitment Item		2023-2024	2024-2025	2024-2025	2025-2026		2026-2027		
		Actual	Budget	Authorized	Agency	Executive	Agency	Executive	
Refunds/Reimbursements	5110014	12,324	500,000	500,000	500,000	500,000	500,000	500,000	
Contingency	5130018	0	2,000,000	2,000,000	0	0	0	0	
Total		12,324	2,500,000	2,500,000	500,000	500,000	500,000	500,000	
Funding Sources									
Fund Balance	4000005	67,324	56,296		56,296	56,296	56,296	56,296	
Special Revenue	4000030	0	500,000		500,000	500,000	500,000	500,000	
Other	4000370	1,296	2,000,000		2,000,000	2,000,000	2,000,000	2,000,000	
Total Funding		68,620	2,556,296		2,556,296	2,556,296	2,556,296	2,556,296	
Excess Appropriation/(Funding)		(56,296)	(56,296)		(2,056,296)	(2,056,296)	(2,056,296)	(2,056,296)	
Grand Total		12,324	2,500,000		500,000	500,000	500,000	500,000	