

ARKANSAS BUDGET BASICS

Appropriation • Funding • Commitment Items

1. APPROPRIATION — Authority to Spend

An appropriation is authority granted by the General Assembly that permits a state agency to incur obligations and make expenditures for a specified purpose during a defined fiscal period. It establishes the amount and purpose for which spending may be authorized.

Key point: An appropriation is spending authority; it does not, by itself, mean that cash or other funding is available.

2. FUNDING — Resources Available

Funding is the financial resource available to support authorized expenditures. Depending on the appropriation and applicable laws, funding may include general revenue, special revenues, federal funds, cash funds, or other authorized sources.

Key point: An agency may have appropriation authority but may not have sufficient funding available to support the full amount.

3. COMMITMENT ITEM — Expenditure Category

A commitment item identifies the type of expenditure within an appropriation, such as Personal Services, Operating Expenses, Conference & Travel, Professional Fees, or Capital Outlay. Commitment items provide the level at which budgetary control is applied.

Quick Reference

APPROPRIATION	FUNDING	COMMITMENT ITEM
What are we authorized to spend?	What resources are available?	What type of expense is authorized?

Example

An agency could have:

- \$10 million appropriation → legal authority to spend up to \$10 million for the authorized purpose.
- \$8 million funding available → \$8 million of available resources currently support spending.
- Of the \$10 million appropriation, \$5 million is in the Operating Expenses commitment item → \$5 million is budgeted/controlled for that expenditure category.

IN SUMMARY,

Appropriation = Authority | Funding = Resources | Commitment Items = Expenditure Categories

ARKANSAS PLANNING BUDGETING & ADMINISTRATIVE SYSTEM

Department Appropriation Summary

Historical Data

Agency Request and Executive Recommendation

Appropriation	FY26		FY27		FY27		FY28				FY29			
	Actual Expenditures	Pos	Budgeted Expenditures	Pos	Authorized Appropriation	Pos	Agency	Pos	Executive	Pos	Agency	Pos	Executive	Pos
233 SCORP Program-Federal	3,337,572	0	8,448,734	0	8,448,734	0	8,448,734	0	8,448,734	0	8,448,734	0	8,448,734	0
433 Museum Natural Res-Spec Rev	0	0	55,910	0	110,668	1	110,668	0	110,668	0	110,668	0	110,668	0
499 State Operations	17,642,373	280	17,794,700	271	18,085,899	310	17,808,220	270	17,808,220	270	17,821,074	270	17,821,074	270
500 Conservation Tax	48,977,609	158	89,248,370	205	83,583,019	188	85,624,516	205	85,624,516	205	80,634,373	205	80,634,373	205
502 Keep Arkansas Beautiful-ConsTax	735,075	2	225,423	3	1,059,262	3	0	0	0	0	0	0	0	0
504 Tourism Promotion-Special Rev	25,988,655	3	33,219,020	3	33,402,681	3	33,350,324	3	33,350,324	3	33,350,324	3	33,350,324	3
579 Outdoor Recreation Grants Prg	3,697,260	1	9,874,778	1	10,023,100	1	10,023,100	1	10,023,100	1	10,023,100	1	10,023,100	1
986 Operations & Construction-Cash in Treasur	38,025,075	233	41,801,890	218	41,507,898	224	42,529,018	228	42,529,018	228	42,542,624	228	42,542,624	228
994 Retirement & Relocation Program	627,318	0	968,619	0	968,619	0	968,619	0	968,619	0	968,619	0	968,619	0
CE4 Outdoor Rec - Great Strides Program	468,840	0	0	0	0	0	500,000	0	500,000	0	500,000	0	500,000	0
CS8 AR Wine Producers Council - GR	0	0	4,418	0	5,000	0	5,000	0	5,000	0	5,000	0	5,000	0
CS9 Wine Council Tourism Facility	0	0	1,250,000	0	1,250,000	0	1,250,000	0	1,250,000	0	1,250,000	0	1,250,000	0
V55 War Memorial Stadium Gen. Rev.	372,329	6	354,583	4	435,210	5	435,210	4	435,210	4	435,210	4	435,210	4
V56 War Memorial Stadium Cash	1,203,966	1	1,610,432	3	1,508,151	0	1,610,432	3	1,610,432	3	1,611,429	3	1,611,429	3
Z87 Delta Heritage Trail Construction Program -	15,050,875	0	4,468,951	0	37,880,862	0	0	0	0	0	0	0	0	0
NOT REQUESTED FOR THE BIENNIUM														
AP8 Tourism EDA ARPA Grant	1,022,071	0	0	0	0	0	0	0	0	0	0	0	0	0
AP9 ASP/WC Broadband ARPA	99,100	0	0	0	0	0	0	0	0	0	0	0	0	0
BJ9 ARPA-State Park Improvements	782,108	0	0	0	0	0	0	0	0	0	0	0	0	0
BK1 ADPHT - US Economic Dev. Admin	493,418	0	0	0	0	0	0	0	0	0	0	0	0	0
BW1 Outdoor Recreation - ARPA	457,962	0	0	0	0	0	0	0	0	0	0	0	0	0
CU4 All Kids Bike Grant	198,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	159,179,606	683	209,325,828	708	238,269,103	735	202,663,841	714	202,663,841	714	197,701,155	714	197,701,155	714

Funding Sources			%		%			%		%		%
Fund Balance	4000005	119,336,981	45.7	101,893,653	42.9		28,000,020	17.1	28,000,020	17.1	6,681,890	4.7
General Revenue	4000010	20,737,177	7.9	22,150,058	9.3		22,469,317	13.7	22,469,317	13.7	22,482,171	15.7
Federal Revenue	4000020	5,717,384	2.2	8,100,000	3.4		8,100,000	5.0	8,100,000	5.0	8,100,000	5.7
Special Revenue	4000030	26,887,334	10.3	25,714,231	10.8		25,165,000	15.4	25,165,000	15.4	25,315,000	17.7
Cash Fund	4000045	36,175,978	13.9	35,658,102	15.0		35,650,175	21.8	35,650,175	21.8	36,350,175	25.4
Inter-agency Fund Transfer	4000316	1,297,492	0.5	(1,785,024)	(0.8)		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
Other	4000370	2,864,942	1.1	0	0.0		0	0.0	0	0.0	0	0.0

PARKS, HERITAGE AND TOURISM - PARKS & TOURISM DIVISION - 0900

Shea Lewis, Secretary

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PAST

PRESENT

FUTURE

1. Total of Each Appropriation

2. Total funding

Analysis of Budget Request

Appropriation: 499 - State Operations

Funding Sources: HGA - Parks & Tourism Fund Account-General Revenue

Act 910 of 2019 transferred the Department of Parks and Tourism, now known as the Parks and Tourism Division, to the Department of Parks, Heritage, and Tourism.

This appropriation provides for the personal services and operating expenses of the Central Administration, Tourism (including Great River Road), and Parks (including Museum Services) Divisions of the Parks and Tourism Division.

The appropriation is funded by general revenue.

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

The Agency is requesting to appropriation in the amount of \$17,808,220 in FY28 and \$17,821,074 in FY29 and general revenue funding in the amount of \$22,069,403 in FY28 and \$22,082,257 in FY29.

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

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

The Executive Recommendation provides for the Agency Request.

ARKANSAS PLANNING BUDGETING & ADMINISTRATIVE SYSTEM

Appropriation Summary

Appropriation: 499 - State Operations

Funding Sources: HGA - Parks & Tourism Fund Account-General Revenue

Historical Data

Agency Request and Executive Recommendation

Commitment Item		FY26	FY27	FY27	FY28		FY29	
		Actual Expenditures	Budgeted Expenditures	Authorized Appropriation	Agency	Executive	Agency	Executive
Regular Salaries	5010000	12,288,277	12,515,731	12,569,422	12,515,731	12,515,731	12,526,031	12,526,031
#Positions		280	271	310	270	270	270	270
Extra Help	5010001	0	0	2,500	2,500	2,500	2,500	2,500
#Extra Help		0	0	0	0	0	0	0
Personal Services Matching	5010003	5,339,096	5,248,969	5,483,877	5,259,889	5,259,889	5,262,443	5,262,443
Operating Expenses	5020002	0	0	0	0	0	0	0
Conference & Travel Expenses	5050009	0	0	0	0	0	0	0
Professional Fees	5060010	0	0	0	0	0	0	0
Data Processing	5090012	0	0	0	0	0	0	0
Grants and Aid	5100004	15,000	30,000	30,000	30,000	30,000	30,000	30,000
Capital Outlay	5120011	0	0	0	0	0	0	0
Conference-DAC	5900048	0	0	100	100	100	100	100
Total		17,642,373	17,794,700	18,085,899	17,808,220	17,808,220	17,821,074	17,821,074
Funding Sources								
General Revenue	4000010	20,311,913	21,791,057		22,069,403	22,069,403	22,082,257	22,082,257
Other	4000370	1,209,967	0		0	0	0	0
Shared Services Transfer	4000760	(3,879,507)	(3,996,357)		(4,261,183)	(4,261,183)	(4,261,183)	(4,261,183)
Total Funding		17,642,373	17,794,700		17,808,220	17,808,220	17,821,074	17,821,074
Excess Appropriation/(Funding)		0	0		0	0	0	0
Grand Total		17,642,373	17,794,700		17,808,220	17,808,220	17,821,074	17,821,074

Variance in number of positions in Authorized and Agency Request is due to single salary section in appropriation act.

PAST

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FUTURE