

# 2026-2027 REVENUE STABILIZATION LAW ALLOCATIONS

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| FUND ACCOUNTS                                    | 2026-2027 FISCAL YEAR                  |                         |                      |                         |
|--|--|-------------------------|----------------------|-------------------------|
|  | 2025-26 FY<br>Forecast<br>Distribution | "A"                     | "B"                  | TOTAL<br>ALLOCATION     |
| <b>PUBLIC SCHOOL FUND</b>                        |  |                         |                      |                         |
| Div. of Elementary and Secondary Education       | \$ 2,443,582,431                       | \$ 2,443,582,431        | \$ -                 | \$ 2,443,582,431        |
| State Library                                    | 5,641,919                              | 5,246,985               | 394,934              | \$ 5,641,919            |
| Career and Technical Education                   | 26,883,872                             | 25,002,001              | 1,881,871            | \$ 26,883,872           |
| Career and Technical Education - Adult Education | 8,489,176                              | 7,894,934               | 594,242              | \$ 8,489,176            |
| <b>TOTAL - PUBLIC SCHOOL FUND</b>                | <b>\$ 2,484,597,398</b>                | <b>\$ 2,481,726,351</b> | <b>\$ 2,871,047</b>  | <b>\$ 2,484,597,398</b> |
| <b>GENERAL EDUCATION FUND</b>                    |  |                         |                      |                         |
| Div. of Elementary and Secondary Education       | \$ 18,282,199                          | \$ 18,282,199           | \$ -                 | \$ 18,282,199           |
| Educ. Facilities Partnership                     | 0                                      | 0                       | 0                    | \$ -                    |
| Div. of Academic Facilities & Transportation     | 3,052,280                              | 3,052,280               | 0                    | \$ 3,052,280            |
| Educational Television                           | 5,986,636                              | 5,986,636               | 0                    | \$ 5,986,636            |
| School for the Blind                             | 8,392,869                              | -                       | 0                    | \$ -                    |
| School for the Deaf and Blind                    | 12,098,079                             | 20,490,948              | 0                    | \$ 20,490,948           |
| State Library                                    | 3,923,088                              | 3,648,472               | 274,616              | \$ 3,923,088            |
| Rehabilitation Services                          | 11,942,101                             | 11,106,154              | 835,947              | \$ 11,942,101           |
| Child Care Grant                                 | 7,056,193                              | 7,056,193               | 0                    | \$ 7,056,193            |
| Child Care/Early Childhood Education             | 2,589,553                              | 2,589,553               | 0                    | \$ 2,589,553            |
| <b>Subtotal - General Education</b>              | <b>\$ 73,322,998</b>                   | <b>\$ 72,212,435</b>    | <b>\$ 1,110,563</b>  | <b>\$ 73,322,998</b>    |
| <b>Technical Institutes:</b>                     |  |                         |                      |                         |
| Northwest TI                                     | \$ 3,388,836                           | \$ 3,151,617            | \$ 237,219           | \$ 3,388,836            |
| <b>Subtotal - Technical Inst.'s</b>              | <b>\$ 3,388,836</b>                    | <b>\$ 3,151,617</b>     | <b>\$ 237,219</b>    | <b>\$ 3,388,836</b>     |
| <b>TOTAL GENERAL ED. FUND</b>                    | <b>\$ 76,711,834</b>                   | <b>\$ 75,364,052</b>    | <b>\$ 1,347,782</b>  | <b>\$ 76,711,834</b>    |
| <b>HUMAN SERVICES FUND</b>                       |  |                         |                      |                         |
| DHS-Administration                               | \$ 25,037,046                          | \$ 23,284,453           | \$ 1,752,593         | \$ 25,037,046           |
| Children & Family Services                       | 139,733,393                            | 129,952,055             | 9,781,338            | \$ 139,733,393          |
| Youth Services                                   | 53,431,260                             | 49,691,072              | 3,740,188            | \$ 53,431,260           |
| Devel. Disab. Services                           | 65,603,057                             | 61,010,843              | 4,592,214            | \$ 65,603,057           |
| Medical Services                                 | 2,564,587                              | 2,385,066               | 179,521              | \$ 2,564,587            |
| DHS-Grants                                       | 1,402,725,705                          | 1,402,725,705           | 0                    | \$ 1,402,725,705        |
| Behavioral Health Services                       | 104,981,456                            | 97,632,754              | 7,348,702            | \$ 104,981,456          |
| Provider Services & Quality Assurance            | 5,998,017                              | 5,578,156               | 419,861              | \$ 5,998,017            |
| County Operations                                | 58,700,789                             | 57,705,676              | 0                    | \$ 57,705,676           |
| <b>TOTAL HUMAN SERVICES FUND</b>                 | <b>\$ 1,858,775,310</b>                | <b>\$ 1,829,965,780</b> | <b>\$ 27,814,417</b> | <b>\$ 1,857,780,197</b> |

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| FUND ACCOUNTS  | 2025-26 FY<br>Forecast<br>Distribution | "A"                   | "B"                  | TOTAL<br>ALLOCATION   |
|--|--|-----------------------|----------------------|-----------------------|
| <b>STATE GENERAL GOV'T FUND</b>                      |  |                       |                      |                       |
| Div. of Ark. Heritage                                | \$ 7,755,838                           | \$ 7,212,929          | \$ 542,909           | \$ 7,755,838          |
| Dept. of Agriculture                                 | 19,870,371                             | 21,528,662            | 1,620,437            | \$ 23,149,099         |
| Dept. of Labor and Licensing                         | 4,019,479                              | 3,738,115             | 281,364              | \$ 4,019,479          |
| Div. of Higher Education                             | 12,066,588                             | 12,066,588            | 0                    | \$ 12,066,588         |
| Higher Education Grants                              | 43,619,625                             | 43,619,625            | 0                    | \$ 43,619,625         |
| Economic Development Commission                      | 20,660,189                             | 19,213,976            | 1,446,213            | \$ 20,660,189         |
| Div. of Correction                                   | 343,674,492                            | 431,457,721           | 0                    | \$ 431,457,721        |
| Div. of Correction - Medical Contract                | 139,398,915                            | 144,398,915           | 0                    | \$ 144,398,915        |
| Div. of Community Correction                         | 107,773,354                            | 60,957,735            | 0                    | \$ 60,957,735         |
| Dept. of the Military                                | 8,931,344                              | 8,306,150             | 625,194              | \$ 8,931,344          |
| Parks & Tourism                                      | 22,082,257                             | 22,082,257            | 0                    | \$ 22,082,257         |
| Div. of Environmental Quality                        | 4,297,361                              | 3,996,546             | 300,815              | \$ 4,297,361          |
| Miscellaneous Agencies                               | 83,280,732                             | 102,041,390           | 5,776,643            | \$ 107,818,033        |
| <b>TOTAL STATE GENERAL GOV'T</b>                     | <b>\$ 817,430,545</b>                  | <b>\$ 880,620,609</b> | <b>\$ 10,593,575</b> | <b>\$ 891,214,184</b> |
| <b>OTHER FUNDS</b>                                   |  |                       |                      |                       |
| County Aid   | \$ 21,428,616                          | \$ 19,928,613         | 1,500,003            | \$ 21,428,616         |
| County Jail Reimbursement                            | 34,800,000                             | 34,800,000            | 0                    | \$ 34,800,000         |
| Crime Information System                             | 2,204,581                              | 2,204,581             | 0                    | \$ 2,204,581          |
| Child Support Enforcement                            | 13,288,801                             | 12,358,585            | 930,216              | \$ 13,288,801         |
| Health Department                                    | 82,752,300                             | 77,059,639            | 5,792,661            | \$ 82,852,300         |
| Performance Fund                                     | 3,150,000                              | 0                     | 0                    | \$ -                  |
| Municipal Aid  | 29,372,099                             | 27,316,052            | 2,056,047            | \$ 29,372,099         |
| Div. of Arkansas State Police                        | 94,140,872                             | 103,150,337           | 7,318,720            | \$ 110,469,057        |
| Div. of Workforce Services - New Hire Registry       | 150,000                                | 139,500               | 10,500               | \$ 150,000            |
| Div. of Workforce Services - Adult Education         | 1,057,391                              | 983,374               | 74,017               | \$ 1,057,391          |
| Div. of Workforce Services - Manuf. Extens. Network  | 679,545                                | 631,977               | 47,568               | \$ 679,545            |
| Services for the Blind                               | 1,972,456                              | 1,834,384             | 138,072              | \$ 1,972,456          |
| Skills Development Fund                              | 3,608,348                              | 3,355,764             | 252,584              | \$ 3,608,348          |
| Children's Educational Freedom Account               | 187,487,318                            | 309,487,318           | 0                    | \$ 309,487,318        |
| Sustainable Bldng Main't Prog for Inst. of Higher Ed | 2,881,420                              | 0                     | 0                    | \$ -                  |
| <b>TOTAL OTHER FUNDS</b>                             | <b>\$ 478,973,747</b>                  | <b>\$ 593,250,124</b> | <b>\$ 18,120,388</b> | <b>\$ 611,370,512</b> |
| <b>INST'S OF HIGHER EDUCATION</b>                    |  |                       |                      |                       |
| Arkansas State University                            | \$ 62,862,957                          | \$ 64,866,267         | \$ -                 | \$ 64,866,267         |
| Arkansas Tech University                             | 35,628,929                             | 36,461,729            | 0                    | \$ 36,461,729         |
| Henderson State University                           | 18,457,299                             | 17,971,602            | 0                    | \$ 17,971,602         |
| Southern Arkansas University                         | 17,733,361                             | 19,015,278            | 0                    | \$ 19,015,278         |
| UA-Fayetteville                                      | 136,032,727                            | 140,385,133           | 0                    | \$ 140,385,133        |
| UA - System  | 3,479,474                              | 3,479,474             | 0                    | \$ 3,479,474          |
| UA - Archeological Survey                            | 2,369,274                              | 2,369,274             | 0                    | \$ 2,369,274          |
| UA - Agriculture                                     | 65,800,138                             | 65,800,138            | 0                    | \$ 65,800,138         |
| UA - Clinton School                                  | 2,336,896                              | 2,336,896             | 0                    | \$ 2,336,896          |
| UA - Criminal Justice Institute                      | 2,458,634                              | 2,458,634             | 0                    | \$ 2,458,634          |
| UA - Math, Science and Arts School                   | 1,133,048                              | 1,133,048             | 0                    | \$ 1,133,048          |
| U of A - Ft. Smith                                   | 20,886,786                             | 21,146,708            | 0                    | \$ 21,146,708         |
| UA-Little Rock                                       | 58,929,169                             | 57,476,668            | 0                    | \$ 57,476,668         |
| UA-Medical Sciences                                  | 93,012,881                             | 93,012,881            | 0                    | \$ 93,012,881         |
| UAMS - Child Abuse/Rape/Domestic Violence            | 350,000                                | 350,000               | 0                    | \$ 350,000            |
| UAMS - Pediatrics/Psychiatric Research               | 1,985,100                              | 1,985,100             | 0                    | \$ 1,985,100          |
| UAMS - Indigent Care                                 | 5,438,340                              | 5,438,340             | 0                    | \$ 5,438,340          |
| UA-Monticello  | 16,362,815                             | 16,362,815            | 0                    | \$ 16,362,815         |
| UA-Pine Bluff  | 21,464,639                             | 21,233,745            | 0                    | \$ 21,233,745         |
| UA-Pine Bluff - 1890 Land Grant State Match          | 5,800,000                              | 5,800,000             | 0                    | \$ 5,800,000          |
| University of Central Arkansas                       | 55,018,565                             | 53,564,626            | 0                    | \$ 53,564,626         |
| <b>Sub-Total Four Year</b>                           | <b>\$ 627,541,032</b>                  | <b>\$ 632,648,356</b> | <b>\$ -</b>          | <b>\$ 632,648,356</b> |

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| FUND ACCOUNTS                                 | 2025-26 FY<br>Forecast<br>Distribution | "A"                     | "B"                  | TOTAL<br>ALLOCATION     |
|---|--|-------------------------|----------------------|-------------------------|
| Arkansas Northeastern College                 | \$ 8,845,933                           | \$ 8,612,168            | \$ -                 | \$ 8,612,168            |
| Arkansas State University - Beebe             | 11,333,296                             | 11,333,296              | 0                    | \$ 11,333,296           |
| Arkansas State Univ.-Mountain Home            | 3,571,700                              | 3,630,147               | 0                    | \$ 3,630,147            |
| Arkansas State University - Newport           | 6,451,670                              | 6,872,106               | 0                    | \$ 6,872,106            |
| Cossatot CC of UA                             | 3,750,333                              | 3,859,461               | 0                    | \$ 3,859,461            |
| U of A - East Arkansas Community College      | 8,708,498                              | 8,809,839               | 0                    | \$ 8,809,839            |
| Arkansas State University - Mid-South         | 4,058,019                              | 3,950,780               | 0                    | \$ 3,950,780            |
| Arkansas State University - Mid-South - ADTEC | 1,527,000                              | 1,527,000               | 0                    | \$ 1,527,000            |
| National Park College                         | 8,995,082                              | 9,098,158               | 0                    | \$ 9,098,158            |
| North Arkansas College of the UA              | 7,529,669                              | 7,787,709               | 0                    | \$ 7,787,709            |
| NorthWest Arkansas Cmty. College              | 11,479,213                             | 11,701,713              | 0                    | \$ 11,701,713           |
| Phillips Cmty. College of the UA              | 8,756,310                              | 8,756,826               | 0                    | \$ 8,756,826            |
| U of A - Cmty. College at Rich Mountain       | 3,656,930                              | 3,549,348               | 0                    | \$ 3,549,348            |
| SAU-Tech                                      | 5,525,530                              | 5,528,091               | 0                    | \$ 5,528,091            |
| SAU-Tech - Environmental Training Academy     | 375,036                                | 375,036                 | 0                    | \$ 375,036              |
| SAU-Tech - Fire Training Academy              | 1,780,943                              | 1,780,943               | 0                    | \$ 1,780,943            |
| South Arkansas College                        | 5,962,675                              | 5,962,675               | 0                    | \$ 5,962,675            |
| U of A - Cmty. College at Batesville          | 4,318,464                              | 4,393,950               | 0                    | \$ 4,393,950            |
| U of A - Cmty. College at Hope-Texarkana      | 4,554,683                              | 4,440,099               | 0                    | \$ 4,440,099            |
| U of A - Cmty. College at Morrilton           | 5,073,879                              | 5,330,150               | 0                    | \$ 5,330,150            |
| <b>Sub-Total Two Year</b>                     | <b>\$ 116,254,863</b>                  | <b>\$ 117,299,495</b>   | <b>\$ -</b>          | <b>\$ 117,299,495</b>   |
| <b>Technical Colleges:</b>                    |  |                         |                      |                         |
| Black River                                   | \$ 7,187,648                           | \$ 6,659,119            | \$ -                 | \$ 6,659,119            |
| Arkansas State University Three Rivers        | 3,347,546                              | 3,547,197               | 0                    | \$ 3,547,197            |
| Ozarka College                                | 3,183,318                              | 3,099,194               | 0                    | \$ 3,099,194            |
| U of A - Pulaski Tech                         | 14,694,332                             | 14,854,668              | 0                    | \$ 14,854,668           |
| Southeast Arkansas College                    | 5,301,408                              | 5,388,403               | 0                    | \$ 5,388,403            |
| <b>Sub-Total Technical Colleges</b>           | <b>\$ 33,714,252</b>                   | <b>\$ 33,548,581</b>    | <b>\$ -</b>          | <b>\$ 33,548,581</b>    |
| <b>TOTAL INST'S OF HIGHER ED.</b>             | <b>\$ 777,510,147</b>                  | <b>\$ 783,496,432</b>   | <b>\$ -</b>          | <b>\$ 783,496,432</b>   |
| <b>GRAND TOTAL</b>                            | <b>\$ 6,493,998,981</b>                | <b>\$ 6,644,423,348</b> | <b>\$ 60,747,209</b> | <b>\$ 6,705,170,557</b> |
| <b>FY2026-2027 Forecast</b>                   |  |                         |                      | <b>\$ 7,015,400,000</b> |
| Allocation A                                  |  |                         |                      | \$ 6,644,423,348        |
| Allocation B                                  |  |                         |                      | \$ 60,747,209           |
| <b>Surplus/(Deficit)</b>                      |  |                         |                      | <b>\$ 310,229,443</b>   |

Prepared by BLR-Budget and Fiscal Review