

95th General Assembly - Income by Source and Distribution of Surplus and Unobligated Funds
For the 2025-2027 Biennium
As of September 30, 2025

INCOME - Source of Unobligated Funds:	Amount
Beginning Surplus (Unobligated General Revenue Allotment Reserve Fund Balance)	\$ 384,418,967
FY25 Remaining EBD or Contingency Set-Aside	\$25,979,672
FY25 Remaining Adequacy Set-Aside	\$45,000,000
FY25 Infrastructure and Jobs Matching Grants Set-Aside	\$151,602,785
FY25 Law Enforcement Stipends Set-Aside	\$9,823,456
LESS DISTRIBUTION: Restricted Reserve Funds distributed to the State Highway and Transportation Department Fund per ACA § 19-5-202(b)(2)(B)(iii)	\$ (6,112,524)
FY25 Surplus General Revenue	\$ 367,923,423
LESS DISTRIBUTION: FY25 25% Transfer to Highway and Transportation Department Fund per ACA § 19-5-406 (a)(2)	\$ (50,000,000)
Remaining Development and Enhancement Funds	\$ 2,511
FY26 Recouped and Recovered General Revenue Funds	\$ 8,068,491
Special Revenue from Estate Taxes for Development and Enhancement Funds per ACA § 19-6-301 (171)	\$ -
Total Surplus Funds and Transfers In	\$ 936,706,782

DISTRIBUTIONS - Regular Session 2025:

Restricted Reserve Fund Set-Asides^	Allocated	Distributed	Balance
Sub Total - Surplus Funds Transferred Directly to a Department or Trust Fund	\$ 210,100,000	\$ 210,100,000	\$ -
Sub Total - Discretionary Restricted Reserve Fund Set-Asides	\$ 1,079,312,508	\$ 9,000,000	\$ 1,070,312,508
Sub Total - Education Related Restricted Reserve Set-Asides	\$ 549,400,000	\$ 185,000,000	\$ 364,400,000
Sub Total - Other Restricted Reserve Fund Set-Asides	\$ 695,070,000	\$ 166,133,133	\$ 528,936,867
Total - All Set-Asides and Transfers	\$ 2,533,882,508	\$ 570,233,133	\$ 1,963,649,375

^ Funds are grouped together. Detailed listings follow on the next page.

Catastrophic Reserve Fund	Balance
Fund Balance	\$1,814,922,182
Total Catastrophic Reserve Fund Balance	\$1,814,922,182

Water and Sewer Treatment Facilities Grant Program Fund - Transfers from Securities Reserve Fund by ACA § 19-5-905 (a) (12)	Allocated Amount	Transferred Amount
A) SFY 2026 - September 1, 2025	\$ 25,000,000	\$ 25,000,000
B) SFY2027 - July 2, 2026	\$ 25,000,000	\$ -
C) SFY2028 - July 1, 2027	\$ 25,000,000	\$ -

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		Amount Distributed	Remaining Balance
	Allocated			
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		Amount Distributed	Remaining Balance
	Allocated			
D-1. Various General Discretionary Majority Vote Set-Aside*	\$ 78,700,000	\$	9,000,000	\$ 69,700,000
D-2. Arkansas Reserve Fund Set-Aside*	\$ 1,000,612,508	\$	-	\$ 1,000,612,508
Sub Total - Discretionary Restricted Reserve Fund Set-Asides	\$ 1,079,312,508	\$	9,000,000	\$ 1,070,312,508

Education Related Restricted Reserve Fund Set-Asides:	Set-Aside Amount		Amount Distributed	Remaining Balance
	Allocated			
E-1. Children's Educational Freedom Account Set-Aside	\$ 90,000,000	\$	90,000,000	\$ -
E-2. Arkansas School for the Blind/Deaf Set-Aside	\$ 35,000,000	\$	35,000,000	\$ -
E-3. Educational Facilities Set-Aside**	\$ 396,200,000	\$	60,000,000	\$ 336,200,000
E-4. Teacher Academy Scholarship Set-Aside*	\$ 24,000,000	\$	-	\$ 24,000,000
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	\$ 549,400,000	\$	185,000,000	\$ 364,400,000

Other Restricted Reserve Fund Set-Asides:	Set-Aside Amount		Amount Distributed	Remaining Balance
	Allocated			
O-1. Medicaid Sustainability Set-Aside	\$ 100,000,000	\$	-	\$ 100,000,000
O-2. Economic Stimulus Programs Set-Aside - Site Infrastructure Grants	\$ 50,000,000	\$	25,000,000	\$ 25,000,000
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*	\$ 13,000,000	\$	80,000	\$ 12,920,000
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	\$ 695,070,000	\$	166,133,133	\$ 528,936,867

Total Surplus Funded Set-Asides	\$ 2,323,782,508	\$	360,133,133	\$ 1,963,649,375
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Total - All Set-Asides and Transfers	\$ 2,533,882,508	\$	570,233,133	\$ 1,963,649,375
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* 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.