

95th General Assembly - Income by Source and Distribution of Surplus and Unobligated Funds For the 2025-2027 Biennium As of October 31, 2025

| 1E - 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 | ф | (6,112,524) |
| Department Fund per ACA § 19-5-202(b)(2)(B)(iii) | | (0,112,324) |
| FY25 Surplus General Revenue | \$ | 367,923,423 |
| LESS DISTRIBUTION: FY25 25% Transfer to Highway and Transportation Department Fund per ACA § | ф | (EO 000 000) |
| 19-5-406 (a)(2) | Ф | (50,000,000) |
| Remaining Development and Enhancement Funds | \$ | 2,518 |
| FY26 Recouped and Recovered General Revenue Funds | \$ | 8,231,272 |
| Special Revenue from Estate Taxes for Development and Enhancement Funds per ACA § 19-6-301 (171) | \$ | - |
| Total Surplus Funds and Transfers In | \$ | 936,869,570 |

DISTRIBUTIONS - Regular Session 2025:

| Restricted Reserve Fund Set-Asides^ | | Allocated | | Distributed | | Balance | | |
|---|----------------|-------------------|-------------|------------------|-----------|---------------|---|---|
| Sub Total - Surplus Funds Transferred Directly to a Department or | ф | 210 100 000 | ф | 210 100 000 | ф | _ | | |
| Trust Fund | \$ 210,100,000 | \$ 210,100,000 \$ | 210,100,000 | \$ 210,100,000 3 | \$ 210,10 | 210,100,000 | Ф | - |
| Sub Total - Discretionary Restricted Reserve Fund Set-Asides | \$ | 1,079,312,508 | \$ | 9,500,000 | \$ | 1,069,812,508 | | |
| Sub Total - Education Related Restricted Reserve Set-Asides | \$ | 552,294,388 | \$ | 185,000,000 | \$ | 367,294,388 | | |
| Sub Total - Other Restricted Reserve Fund Set-Asides | \$ | 695,070,000 | \$ | 166,128,772 | \$ | 528,941,228 | | |
| Total - All Set-Asides and Transfers | \$ | 2,536,776,896 | \$ | 570,728,772 | \$ | 1,966,048,124 | | |

[^] 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) | Allo | 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.

| | 7 | Transfer Amount | | | |
|--|----|-----------------|----|-------------------|-------------------|
| Surplus Funds Transferred Directly to a Department or Trust Fund: | | Allocated | Ar | nount 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 Rehabilitiation 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 | \$ - |

| | S | et-Aside Amount | | | |
|--|----|-----------------|----|-------------------|---------------------|
| Discretionary Restricted Reserve Fund Set-Asides: | | Allocated | A | mount Distributed | Remaining Balance |
| D-1. Various General Discretionary Majority Vote Set-Aside* | \$ | 78,700,000 | \$ | 9,500,000 | \$ 69,200,000 |
| 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 | \$ | 9,500,000 | \$ 1,069,812,508 |

| | S | et-Aside Amount | | | | |
|---|----|-----------------|----|-------------------|----|------------------|
| Education Related Restricted Reserve Fund Set-Asides: | | Allocated | Ar | nount Distributed | R | emaining Balance |
| 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*^ | \$ | 399,094,388 | \$ | 60,000,000 | \$ | 339,094,388 |
| 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 | \$ | 552,294,388 | \$ | 185,000,000 | \$ | 367,294,388 |

| | ; | Set-Aside Amount | | | |
|--|----|------------------|----|-------------------|---------------------|
| Other Restricted Reserve Fund Set-Asides: | | Allocated | Α | mount Distributed | Remaining Balance |
| 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 | \$ | 75,639 | \$ 12,924,361 |
| 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 | \$ | 166,128,772 | \$ 528,941,228 |
| Total Surplus Funded Set-Asides | \$ | 2,326,676,896 | \$ | 360,628,772 | \$ 1,966,048,124 |
| Total - All Set-Asides and Transfers | \$ | 2,536,776,896 | \$ | 570,728,772 | \$ 1,966,048,124 |

^{*} 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.