



STATE OF ARKANSAS  
**Department of Finance  
and Administration**

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**OFFICE OF BUDGET**  
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December 5, 2025

Senator Jonathan Dismang, Co-Chair  
Representative Jeffrey Wardlaw, Co-Chair  
Performance Evaluation & Expenditure Review Committee  
Arkansas Legislative Council  
State Capitol Building  
Little Rock, AR 72201

RE: FY26 Budget Classification Transfer Request(s)

Dear Co-Chairs:

I am forwarding for appropriate action as required by law, the attached Budget Classification Transfer Request(s) that have received my approval as Chief Fiscal Officer of the State.

Sincerely,

James L. Hudson  
Secretary

Attachment(s)

FY26 MAINTENANCE & OPERATION  
BUDGET CLASSIFICATION TRANSFERS

										DFA IGS	
										State Technology Planning	
Agency	Classification	FY26	FY26	FY26	FY25			FY26	DFA-Chief		State Technology Planning
		Agency	Executive	Original	Actual	FY26	Adjustment	Revised	Fiscal Officer	Agency Request in	
		Request	Recommendation	Appropriation	Expenditures	Authorized	Requested	Authorization	Approve	Disapprove	compliance with IT Plan
											Certification (if applicable)
1. Department of Labor and Licensing - Contractors Licensing Board	Operating Expenses	\$ 319,400	\$ 319,400	\$ 319,400	\$ 257,511	\$ 319,400	\$ (10,000)	\$ 309,400	X		N/A
	Conf. & Travel Exp.	\$ 15,000	\$ 15,000	\$ 15,000	\$ 11,362	\$ 15,000	\$ 10,000	\$ 25,000			
	Professional Fees	\$ 37,000	\$ 37,000	\$ 37,000	\$ 24,000	\$ 37,000	\$ -	\$ 37,000			
	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
	Data Processing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
	Total	\$371,400	\$371,400	\$371,400	\$ 292,873.00	\$371,400	\$0	\$371,400			

Budget projections for the remainder of SFY26 show a potential deficit in Conference and Travel Expenses. There is sufficient appropriation in Operating Expenses to transfer the remaining amount needed.

**ARKANSAS ADMINISTRATION STATEWIDE INFORMATION SYSTEM  
REQUEST FOR BUDGET CLASSIFICATION TRANSFERS (BCT)  
FY2026**

Business Area: 0224 Business Area Title: ADLL-Division of Contractors  
Funds Center: 96Z Funds Center Title: Contractors Licensing Board  
Fund: NLC0000 Fund Title: Contractors Functional Area: PROF

Line-Item Classifications	Authorized Appropriation	Actual Expenditures ** FY2025	Transfer From			Transfer To		
			CI	Fund	Amount	CI	Fund	Amount
502:00:02 Operating Expenses	\$319,400	\$257,511	502:00:02	NLC0000	\$10,000			
505:00:09 Conference & Travel Expenses	\$15,000	\$11,362				505:00:09	NLC0000	\$10,000
506:00:10 Professional Fees	\$37,000	\$24,000						
512:00:11 Capital Outlay *	\$0	\$0						
509:00:12 Data Processing *	\$0	\$0						

**Reason for Transfer:**

Budget projections for the remainder of SFY26 show a potential deficit in CI09. There is sufficient appropriation in operations to transfer the remaining amount needed.

  
Secretary

Camren Brenton 11/5/2025  
Budget Approval

State Technology Planning Approval  
(approval only needed if applicable \*\*\*)

\* Transfers may not be made from the capital outlay (512:00:11) sub classification unless specific authority for such transfers is provided by law. (ACA 19-4-522(C)(1))

\*\* For transfers requested during the month of July 2025 use the agency's fiscal year 2025 expenditures as of April 30, 2025 for each of the Maintenance & Operations commitment items. For transfers requested during the months August 2025 - May 2026, use the agency's fiscal year 2025 expenditures. For transfers requested during the month of June 2026 use the agency's fiscal year 2026 as of April 30, 2025.

\*\*\* Transfers requested for the purchase of information technology related items must be in compliance with the agency's Information Technology Plan submitted to the DFA-Technology Planning Unit.

FY26 MAINTENANCE & OPERATION  
BUDGET CLASSIFICATION TRANSFERS

Agency	Classification									DFA IGS State Technology Planning Agency Request in compliance with IT Plan	
		FY26 Agency Request	FY26 Executive Recommendation	FY26 Original Appropriation	FY25 Actual Expenditures	FY26 Authorized	Adjustment Requested	FY26 Revised Authorization	DFA-Chief Fiscal Officer Approve	Disapprove	Certification (if applicable)
2. Department of Corrections - Shared Services Paying Account	Operating Expenses	\$ 15,858,565	\$ 15,858,565	\$ 15,858,565	\$ 9,248,485	\$ 15,858,565	\$ (250,000)	\$ 15,608,565	X		N/A
	Conf. & Travel Exp.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
	Professional Fees	\$ 210,408	\$ 210,408	\$ 210,408	\$ 419,219	\$ 210,408	\$ 250,000	\$ 460,408			
	Capital Outlay	\$ 250,000	\$ 250,000	\$ 250,000	\$ 49,433	\$ 250,000	\$ -	\$ 250,000			
	Data Processing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Total		\$16,318,973	\$16,318,973	\$16,318,973	\$ 9,717,137.00	\$16,318,973	\$0	\$16,318,973			

To cover costs associated with Professional Fees. There is sufficient appropriation in Operating Expenses to transfer the remaining amount needed. Professional Fees are used to pay the Dietician, DRB Consulting (PREA audits for DOC units/centers), Just US Advocacy (PREA Audits for facilities currently housing 309 inmates), Pre-Employment Psychological Assessment.

**ARKANSAS ADMINISTRATION STATEWIDE INFORMATION SYSTEM  
REQUEST FOR BUDGET CLASSIFICATION TRANSFERS (BCT)  
FY2026**

Business Area: 9903 Business Area Title: Department of Corrections  
Funds Center: Z39 Funds Center Title: Shared Services Paying Account Act 890 of 2025  
Fund: PAY9903 Fund Title: PAY9903 Corrections Paying Account Functional Area: SFTY

Line-Item Classifications	Authorized Appropriation	Actual Expenditures ** FY2025	Transfer From			Transfer To		
			CI	Fund	Amount	CI	Fund	Amount
502:00:02 Operating Expenses	\$15,858,565	\$9,248,485	502:00:02	PAY9903	\$250,000			
505:00:09 Conference & Travel Expenses	\$0	\$0						
506:00:10 Professional Fees	\$210,408	\$419,219				506:00:10	PAY9903	\$250,000
512:00:11 Capital Outlay *	\$250,000	\$49,433						
509:00:12 Data Processing *	\$0	\$0						

**Reason for Transfer:**

To cover cost associated with Professional Fees. There is sufficient appropriation in operations to transfer the remaining amount needed. Professional Fees are used to pay the Dietician, DRB Consulting (PREA audits for DOC units/centers), JustUS Advocacy (PREA Audits for facilities currently housing 309 inmates), Pre-Employment Psychological Assessment.

  
Secretary

*Amanda Shaw*

Budget Approval

State Technology Planning Approval  
(approval only needed if applicable \*\*\*)

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