

**State of Arkansas
State Central Services Fund Analysis
As of December 31, 2025**

K.4

| | | |
|-------------------------------------------------|------------------------|-----------------------------|
| Beginning Fund Balance | | \$ 254,297,018.22 |
| Outlawed Warrants | \$ 23,274.87 | |
| Prior Year Cancelled Warrants | 1,666.05 | |
| Prior Year Refunds to Expenditure | 120,657.09 | |
| Prior Year Revenue/Fees | 0.00 | |
| Total Prior Year Adjustments | | 145,598.01 |
| Adjusted Balance | | \$ 254,442,616.23 |
| Receipts /Net Transfers : | | |
| General Revenue Fees | \$ 80,459,905.01 | |
| Additional General Revenue Fee | 0.00 | |
| Local Sales & Use Tax Fees - 3% | 20,739,918.05 | |
| Special Revenue Fees - 3% | 22,587,323.37 | |
| Special Revenue Fees - 1.5% | 1,365,067.76 | |
| Additional Special Revenue Fee | 0.00 | |
| Special Revenue Specified | 21,734,911.89 | |
| Other Revenues | 5,445,400.97 | |
| TAS Transfer In | 204,067.03 | |
| Transfers In | 82,945,361.35 | |
| Transfers Out | (61,317,717.34) | |
| Net Receipts / Transfers | | \$ 174,164,238.09 |
| Net Available for Disbursement | | \$ 428,606,854.32 |
| Disbursements | | |
| Expenditures | | |
| July | \$ (38,589,599.96) | |
| August | (36,907,033.36) | |
| September | (42,144,969.89) | |
| October | (56,905,272.25) | |
| November | (37,931,333.49) | |
| December | (38,393,161.48) | |
| January | 0.00 | |
| February | 0.00 | |
| March | 0.00 | |
| April | 0.00 | |
| May | 0.00 | |
| June | 0.00 | |
| Total YTD Expenditures | | \$ (250,871,370.43) |
| Payroll Funding Timing Difference | 0.00 | \$ 0.00 |
| Total Disbursements | | \$ (250,871,370.43) |
| Transfer from Budget Stabilization Trust | 0.00 | |
| Net Transfer from/(to) AGA | 0.00 | |
| Transfer from MMF Performance Fund | 0.00 | |
| Transfer from MCF | 53,603,099.52 | |
| Auditor - Revenue Stabilization | 0.00 | |
| Loans From Budget Stabilization Trust | 0.00 | |
| Repayment to Budget Stabilization Trust | \$ 0.00 | \$ 0.00 |
| Net Other Transfers | | <u>53,603,099.52</u> |
| Ending Balance | | \$ 231,338,583.41 |

**STATE CENTRAL SERVICES
EXPENDITURE DETAIL BY AGENCY**

| Agency Name | Bus Area | FY2026 | | Budgeted Amount | Monthly Expenditures 12/31/2025 | YTD Total Expenditures FY2026 | Remaining Budget |
|---------------------------------------------------|-------------|-----------------------------|----------------------------------------------------|-----------------------|---------------------------------------|-------------------------------------|-----------------------|
| | | Authorized Appropriation | Reappropriation/ Carry Forward Appropriation | | | | |
| Administrative Office of the Courts | 0023 | 50,064,748.00 | - | 50,068,855.28 | 2,822,452.07 | 24,581,324.82 | 25,487,530.46 |
| Arkansas Senate | 0005 | 5,051,079.00 | 4,000,000.00 | 9,256,142.00 | 289,428.14 | 1,222,239.04 | 8,033,902.96 |
| Arkansas State Claims Commission | 0360 | 770,346.00 | - | 770,346.00 | 59,975.81 | 408,564.95 | 361,781.05 |
| Auditor of State | 0059 | 40,120,815.00 | - | 40,141,723.00 | 3,228,296.13 | 20,276,895.49 | 19,864,827.51 |
| Bureau of Legislative Research/Disbursing Officer | 0011 & 0012 | 24,207,150.00 | - | 24,002,124.32 | 1,278,798.16 | 9,826,062.44 | 14,176,061.88 |
| Commissioner of State Lands | 0061 | 4,396,807.00 | - | 4,396,807.00 | 340,259.55 | 1,803,978.93 | 2,592,828.07 |
| Court of Appeals | 0018 | 6,583,227.00 | - | 6,583,227.00 | 480,024.14 | 3,180,092.83 | 3,403,134.17 |
| Law Enforcement Standards and Training | 0950 | 171,746.00 | | 171,746.00 | 11,638.20 | 87,124.26 | 84,621.74 |
| Department of The Inspector General | 9909 | 4,972,726.00 | - | 4,635,305.00 | 188,030.61 | 1,487,114.25 | 3,148,190.75 |
| Department of Shared Administrative Services | 9914 | 15,585,854.00 | - | 25,786,587.80 | 1,316,661.59 | 9,078,905.30 | 16,707,682.50 |
| Department of Finance and Administration | | | | | | | |
| Department of Finance and Administration | 9906 & 0610 | 71,819,661.00 | - | 95,849,605.73 | 7,259,637.46 | 42,968,434.91 | 52,881,170.82 |
| Revenue Division | 0630 | 123,580,865.00 | - | 122,516,165.39 | 8,813,769.13 | 57,961,415.85 | 64,554,749.54 |
| Racing Commission | 0631 | 2,567,748.00 | - | 2,567,748.00 | 182,718.19 | 1,075,802.69 | 1,491,945.31 |
| Subtotal | | 197,968,274.00 | 4,000,000.00 | 220,933,519.12 | 16,256,124.78 | 102,005,653.45 | 118,927,865.67 |
| Division of Legislative Audit | 0009 | 49,952,059.00 | - | 49,957,270.00 | 2,949,128.11 | 19,815,634.06 | 30,141,635.94 |
| Governor's Mansion | 0314 | 1,500,250.00 | - | 1,485,114.80 | 160,106.93 | 776,536.42 | 708,578.38 |
| House of Representatives | 0002 | 4,606,536.00 | 2,025,000.00 | 5,787,536.00 | 238,840.61 | 1,619,629.70 | 4,167,906.30 |
| Office of Prosecutor Coordinator | 0028 | 2,124,507.00 | - | 2,112,184.01 | 157,753.61 | 989,493.38 | 1,122,690.63 |
| Office of the Attorney General | 0053 | 27,461,892.00 | - | 27,461,892.00 | 1,829,045.82 | 12,229,105.84 | 15,232,786.16 |
| Office of the Governor | 0034 | 6,492,175.00 | - | 6,492,533.80 | 385,780.00 | 2,518,304.77 | 3,974,229.03 |
| Office of the Lieutenant Governor | 0051 | 572,911.00 | - | 552,550.00 | 41,780.53 | 263,106.17 | 289,443.83 |
| Public Defender | 0324 | 44,432,076.00 | - | 44,351,602.88 | 3,401,303.32 | 20,754,733.59 | 23,596,869.29 |
| Secretary of State | 0063 | 26,051,438.00 | - | 26,208,233.38 | 1,902,143.57 | 11,380,317.49 | 14,827,915.89 |
| Supreme Court | 0032 | 7,663,128.00 | - | 7,664,122.91 | 551,244.15 | 3,501,107.30 | 4,163,015.61 |
| Treasurer of State | 0069 | 7,974,348.00 | - | 7,974,654.60 | 504,345.65 | 3,065,445.95 | 4,909,208.65 |
| TOTAL | | 528,724,092.00 | 6,025,000.00 | 566,794,076.90 | 38,393,161.48 | 250,871,370.43 | 315,922,706.47 |
| Less: | | | | | | | |
| Reversions | | | | | \$ (56,679,407.69) | | |
| Adjusted Budget | | | | | \$ 510,114,669.21 | | |

| | |
|---------------------------|--------------------------------|
| Total Income | \$663,783,508.00 |
| Total Expenditures | \$ (510,114,669.21) |
| (Deficit)/Surplus | <u>\$153,668,838.79</u> |

Note: Budgeted may exceed Authorized due to Pay Plan holding and the processing of Marketing & Redistribution proceeds.

Reversions have been calculated using 90% of available appropriations.

Prepared by:

Department of Finance and Administration

1/5/2026