



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

**D**

**OFFICE OF BUDGET**  
1509 West Seventh Street, Suite 402  
Post Office Box 3278  
Little Rock, Arkansas 72203-3278  
Phone: (501) 682-1941  
Fax: (501) 682-1086  
[www.arkansas.gov/dfa](http://www.arkansas.gov/dfa)

February 6, 2026

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 Appropriation and/or Fund Transfer Request(s)

Dear Co-Chairs:

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

Sincerely,

A handwritten signature in black ink, appearing to be 'JL Hudson', written over a horizontal line.

James L. Hudson  
Secretary

Attachment(s)



**STATE OF ARKANSAS**  
**SARAH HUCKABEE SANDERS**  
**GOVERNOR**

January 29, 2026

Senator Ben Gilmore, Co-Chair  
Representative Les D. Eaves, Co-Chair  
Arkansas Legislative Council  
State Capitol Building  
Little Rock, AR 72201

Dear Co-Chairs:

In accordance with Act 790 of 2025, Section 16, the Arkansas Department of Corrections – Division of Correction is requesting a transfer of appropriation within capital improvement projects of the division in the amount of \$458,296.92 to support programmatic needs.

Please accept my recommendation that this transfer request be reviewed and approved by the Arkansas Legislative Council.

I appreciate your consideration in this matter.

Sincerely,

A handwritten signature in blue ink that reads "Sarah Sanders".

Sarah Huckabee Sanders  
Governor of Arkansas



SARAH HUCKABEE SANDERS  
GOVERNOR

ARKANSAS DEPARTMENT OF CORRECTIONS

1302 Pike Avenue, Suite C  
North Little Rock, AR 72114



OFFICE OF THE  
SECRETARY

December 22, 2025

Jim Hudson, Chief Fiscal Officer of the State  
Department of Finance and Administration  
1509 West 7<sup>th</sup> Street  
Little Rock, AR 72203-3278

RE: FY26 Transfer of Appropriation within Capital Improvement Projects  
Business Area – 0480  
Fund Center – N98  
Fund- KBR4N98

Dear Mr. Hudson,

Per Act 790 of 2025, Section 16, the Arkansas Department of Corrections - Division of Correction is requesting a transfer of appropriation within the division's capital improvement projects totaling \$458,296.92. The transfer will be as follows:

Transfer from:

Fund: KBR4N98 Female Work Release  
Funds Center: N98  
Commitment Item – 590:00:46


Transfer to:

Fund: KBSHW18 Tucker Unit Water Treatment Plant  
Funds Center: W18  
Commitment Item – 509:00:05

The request to transfer appropriation is needed for cost associated with Tucker Unit water treatment plant improvements. Funding for the Tucker Unit water treatment plant improvement capital project was granted in 2016 from the Rainy-Day funds for the 90<sup>th</sup> Session Projects Account of the General Improvement Funds. Currently the remaining funding is \$602,656. The Division of Correction was awarded \$3,731,597 in American Rescue Plan Act (ARPA) Funds where the Division is required to contribute 25% of current funding prior to using the ARPA funds.

Should you have any questions, feel free to contact our CFO Chad Brown at 501-682-9510

Sincerely,

  
Lindsay Wallace  
Secretary of Corrections



# Division of Elementary and Secondary Education

*Transforming Arkansas to lead the nation in student-focused education*

0500  
EDUC  
CH

**Jacob Oliva**  
Secretary

January 6, 2026

**Stacy Smith**  
Deputy  
Commissioner

Jim Hudson, Secretary  
Department of Finance and Administration  
1509 West 7<sup>th</sup> St  
Little Rock, AR 72201

**State Board of  
Education**

**Adrienne Woods**  
*Bentonville*  
Chair

Dear Secretary Hudson,

By authority granted in Section 9 of Act 792 of 2025, I am requesting approval of the following appropriation transfers for FY26:

**Lisa Hunter**  
*White Hall*  
Vice Chair

APPROPRIATION TRANSFER -  
FROM:

**Dr. Gary Arnold**  
*Little Rock*

School Funding Contingency (2ZH - JAA1002)	15,216,092
National Board of Professional Teaching Standards (438 - JAA1002)	10,000,000

**Randy Henderson**  
*Blytheville*

TO:	
School Recognition (F81 - JAA1002)	200,000
Arkansas Easter Seals (445 - JAA1002)	16,092

**Jeff Wood**  
*Little Rock*

Declining Enrollment (4HN - JAA1002)	15,000,000
Merit Teacher Incentive (BG2 - JAA1023)	10,000,000

**Ken Bragg**  
*Sheridan*

The Arkansas School Recognition Program provides awards to the top 10% of schools that achieve high student performance on the state-required assessments. Awards are also given to the top 10% of public schools that achieve high student academic growth, which includes high school graduation rates where applicable.

**Leigh Keener**  
*Little Rock*

**Dr. Aaron Abbott**  
*Springdale*

The division paid a prior year invoice and will use the fund transfer to ensure Easter Seals receives the full allocation for FY26. The organization has been a cornerstone of support for individuals with disabilities. Their mission is to empower people with disabilities to live, learn, work, and play in their communities.

The Merit Teacher Incentive Fund Program was created to recognize and reward excellent teachers across the State of Arkansas. Utilizing savings in other incentive programs will make more funding available to educators across the state.

Declining Enrollment appropriations provide supplemental funding to school districts that have significant changes in student membership. The requested transfer amounts are based on the revised projection of funds to be distributed to public school districts and open enrollment charter schools.

Sincerely,

A handwritten signature in blue ink, appearing to be 'GR', is written over the word 'Sincerely,'.

Greg Rogers  
Chief Fiscal Officer

GR:kh



Department of Shared Administrative Services  
Governor Sarah Huckabee Sanders  
Secretary Leslie Fiskien

Special Language fund transfer  
Act 1006 of 2025, Section 65  
HUA0126 > MHC0100 (cc 339170)

December 23, 2025

Mr. Jim Hudson  
Secretary, Department of Finance and Administration  
1509 West Seventh Street, Suite 401  
Little Rock, Arkansas 72201

  
CFO Approval

REFERENCE: Innovation and Project Development Fund Request for FY2026

Dear Secretary Hudson:

During the 95th General Assembly, the Legislature passed Act 480 of 2025, which provides statutory support for establishing new statewide technology governance capabilities within the Office of State Technology (OST). One of the primary responsibilities is the creation of a statewide Project Management Office (PMO) to enhance consistency, transparency, and accountability across major technology projects. The PMO will provide standardized project management practices, enterprise coordination, and improved visibility across departments to ensure efficient delivery of statewide technology initiatives.

As a cost-recovery agency, OST is limited to a chargeback model defined by 2 CFR § 200.405, which restricts its ability to allocate certain enterprise-level services to individual departments. Several PMO functions, such as statewide project governance, shared tools, enterprise reporting, and cross-department project support, provide statewide value that cannot be directly assigned to a specific cost objective. Because of this, we are requesting funding from the Innovation and Project Development Fund to support a portion of the staffing required to establish and operate the statewide PMO.

We respectfully request funds in the amount of \$229,034 from the Innovation and Project Development Fund (Act 1006 of 2025) to cover a portion of the expenses associated with these positions and direct costs. The funds may be deposited into fund MHC0100 as in previous years. Attached you will find the calculations for this cost estimate.

Thank you for your consideration of this request. Please feel free to contact me if you have any questions.

Sincerely,



Jay Harton, Director  
Office of State Technology

cc: Andy Babbitt, Deputy Director, and Controller, DFA

**Department of Information Systems**  
**FY26 Innovation and Development Fund Request**  
**Estimate Calculations**

<b>Staffing</b>	<b>Grade</b>		<b>% of Time</b>	<b>FY 26 \$</b>
Laurence Yarbrough	IST08	\$80,414.05	100%	\$80,414.05
IT Project Manager	IST08	\$80,414.05	100%	\$80,414.05
<b>Total Salaries</b>				<b>\$160,828.10</b>
<b>Fringe (est. 35%)</b>				<b>\$56,289.84</b>
<b>Total Direct Staff Cost</b>				<b>\$217,117.94</b>
Overhead Allocation 12%				\$26,054.15
<b>Total Projected Cost</b>				<b>\$243,172.09</b>
<b><i>Approved Innovation Fund Amt</i></b>				<b>\$229,034.00</b>
<b><i>Difference</i></b>				<b><i>(\$14,138.09)</i></b>