



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

H

OFFICE OF BUDGET
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March 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 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,

A handwritten signature in black ink, appearing to be 'JLH', written over a white background.

James L. Hudson
Secretary

Attachment(s)

FY26 MAINTENANCE & OPERATION
BUDGET CLASSIFICATION TRANSFERS

Agency	Classification	FY26 Agency Request	FY26 Executive Recommendation	FY26 Original Appropriation	FY25 Actual Expenditures	FY26 Authorized	Adjustment Requested	FY26 Revised Authorization	DFA-Chief Fiscal Officer		DFA IGS State Technology Planning Agency Request in compliance with IT Plan Certification (if applicable)	
									Approve	Disapprove		
1. Commissioner of State Lands - Delinquent Tax - Cash	Operating Expenses	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,380,656	\$ 1,500,000	\$ 250,000	\$ 1,750,000	X		N/A	
	Conf. & Travel Exp.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
	Professional Fees	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 1,567,574	\$ 2,000,000	\$ (250,000)	\$ 1,750,000				
	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
	Data Processing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Total		\$3,500,000	\$3,500,000	\$3,500,000	\$ 2,948,230.00	\$3,500,000	\$0	\$3,500,000				

The increase in Operating Expenses for Fiscal Year 2026 is due to the purchase of a building for office use and the expiration of an existing lease.

To accommodate these changes, the Commissioner of State Land's Office is requesting a budget classification transfer in the amount of \$250,000 to be transferred from existing budget appropriations in Professional Fees to Operating Expenses.

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

Business Area: 0061 Business Area Title: COMMISSIONER OF STATE LANDS
 Funds Center: B28 Funds Center Title: DELINQUENT TAX-CASH
 Fund: 1170100 Fund Title: LAND CASH OPERATION Functional Area: CNST

Line-Item Classifications	Authorized Appropriation	Actual Expenditures ** FY2025	Transfer From			Transfer To		
			CI	Fund	Amount	CI	Fund	Amount
502:00:02 Operating Expenses	\$1,500,000	\$1,380,656				502:00:02	1170100	\$250,000
505:00:09 Conference & Travel Expenses	\$0	\$0						
506:00:10 Professional Fees	\$2,000,000	\$1,567,574	506:00:10	1170100	\$250,000			
512:00:11 Capital Outlay *	\$0	\$0						
509:00:12 Data Processing *	\$0	\$0						

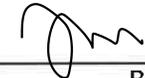
Reason for Transfer:

The increase in operating expenses for Fiscal Year 2026 is due to the purchase of a building for office use and the expiration of an existing lease.

To accommodate these changes, the Commissioner of State Lands Office is requesting a budget classification transfer in the amount of \$250,000.00, to be transferred from existing budget appropriations in Professional Fees to Operating Expenses.



 Secretary



 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 19-4-513(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, 2026.
 *** 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.