



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

D
OFFICE OF BUDGET
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August 7, 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: FY27 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)



Division of Elementary and Secondary Education

Transforming Arkansas to lead the nation in student-focused education

0500

7/9/26

CH

Jacob Oliva
Secretary

July 1, 2026

Stacy Smith
Deputy
Commissioner

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

**State Board of
Education**

Adrienne Woods
Bentonville
Chair

Dear Secretary Hudson,

Lisa Hunter
White Hall
Vice Chair

By authority granted in Section 10 of Act 157 of 2026, I am requesting approval of the following appropriation transfers for FY27:

Dr. Gary Arnold
Little Rock

APPROPRIATION TRANSFER -

FROM:

Teacher Salary Equalization (E90)

32,000,000

School Funding Contingency (2ZH)

8,000,000

Randy Henderson
Blytheville

TO:

Minimum Teacher Salary and Raise (BG3)

40,000,000

Jeff Wood
Little Rock

Ken Bragg
Sheridan

Act 909 of 2025 included a gradual phase out of the Teacher Salary Equalization funding with the intent of transferring the funds to assist in meeting the minimum teacher compensation requirement under § 6-17-2403. This transfer and additional appropriation from the School Funding Contingency line item will allow the department to provide teacher salary funding to districts across the state.

Leigh Keener
Little Rock

Dr. Aaron Abbott
Springdale

Sincerely,

Greg Rogers
Chief Fiscal Officer

David Peacock
Jonesboro

GR:kh