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

OFFICE OF BUDGET
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October 2, 2026

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

RE: FY27 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 blue ink, appearing to be 'JLH', is written over a horizontal line.

James L. Hudson
Secretary

Attachment(s)

FY27 MAINTENANCE & OPERATION
BUDGET CLASSIFICATION TRANSFERS

Agency	Classification									DFA IGS	
		FY27 Agency Request	FY27 Executive Recommendation	FY27 Original Appropriation	FY26 Actual Expenditures	FY27 Authorized	Adjustment Requested	FY27 Revised Authorization	DFA-Chief Fiscal Officer	State Technology Planning Agency Request in compliance with IT Plan	Certification (if applicable)
1. Department of Public Safety - Emergency Management - Hazardous Materials	Operating Expenses	\$ 280,438	\$ 280,438	\$ 280,438	\$ 113,051	\$ 280,438	\$ (10,000)	\$ 270,438	X		N/A
	Conf. & Travel Exp.	\$ 82,792	\$ 82,792	\$ 82,792	\$ 53,513	\$ 82,792	\$ -	\$ 82,792			
	Professional Fees	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 25,000			
	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000			
	Data Processing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Total		\$388,230	\$388,230	\$388,230	\$ 166,564.00	\$388,230	\$0	\$388,230			

The Division of Emergency Management is requesting to transfer appropriation in the amount of \$10,000 from Operating Expenses to Capital Outlay for Hazardous Materials supplies and equipment that exceed the capitalization threshold.

**ARKANSAS ADMINISTRATION STATEWIDE INFORMATION SYSTEM
REQUEST FOR BUDGET CLASSIFICATION TRANSFERS (BCT)
FY2027**

Business Area: 0995 Business Area Title: DPS - Arkansas Division of Emergency Management
Functional Area: A613000.0995 FA Title: Hazardous Materials
Fund: SMH0100000 Fund Title: Office of Hazardous Materials Emergency Management Revolving Fund

Line-Item Classifications	Authorized Appropriation	Actual Expenditures ** FY2026	Transfer From			Transfer To		
			CI	Fund	Amount	CI	Fund	Amount
502:00:02 Operating Expenses	\$280,438	\$113,051	BM02	SMH0100000	\$10,000			
505:00:09 Conference & Travel Expenses	\$82,792	\$53,513						
506:00:10 Professional Fees	\$25,000	\$0						
512:00:11 Capital Outlay *	\$0	\$0				BM11	SMH0100000	\$10,000
509:00:12 Data Processing *	\$0	\$0						

Reason for Transfer:

The Division of Emergency Management is requesting to transfer appropriation in the amount of \$10,000 from Operating Expenses to Capital Outlay for Hazardous Materials supplies and equipment that exceed the capitalization threshold.

Cd. M. A. H. # 275
Secretary

Dekendria Young
Budget Approval

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

* Transfers may not be made from the capital outlay (BM11) sub classification unless specific authority for such transfers is provided by law. (ACA 19-4-513(c)(1)(C)(i))

** For transfers requested during the month of July 2026 use the agency's fiscal year 2026 expenditures as of April 30, 2026 for each of the Maintenance & Operations commitment items. For transfers requested during the months August 2026 - May 2027, use the agency's fiscal year 2026 expenditures. For transfers requested during the month of June 2027 use the agency's fiscal year 2027 as of April 30, 2027.

*** Transfers requested for the purchase of information technology related items must be in compliance with the agency's Information Technology Plan submitted to the SAS - Office of State Technology.

FY27 MAINTENANCE & OPERATION
BUDGET CLASSIFICATION TRANSFERS

Agency	Classification	DFA IGS State Technology Planning Agency Request in compliance with IT Plan Certification (if applicable)									
		FY27 Agency Request	FY27 Executive Recommendation	FY27 Original Appropriation	FY26 Actual Expenditures	FY27 Authorized	Adjustment Requested	FY27 Revised Authorization	DFA-Chief Fiscal Officer Approve	Disapprove	
2. Department of Public Safety - Emergency Management - Rural 911 Enhancement Program	Operating Expenses	\$ 937,636	\$ 937,636	\$ 937,636	\$ 832,417	\$ 937,636	\$ (18,000)	\$ 919,636	X		N/A
	Conf. & Travel Exp.	\$ 10,000	\$ 10,000	\$ 10,000	\$ 1,586	\$ 10,000	\$ -	\$ 10,000			
	Professional Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,000	\$ 18,000			
	Data Processing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Total		\$947,636	\$947,636	\$947,636	\$ 834,003.00	\$947,636	\$0	\$947,636			

The Arkansas Division of Emergency Management is requesting the transfer of \$18,000 from Operating Expenses to Capital Outlay for the purchase of a vehicle.

**ARKANSAS ADMINISTRATION STATEWIDE INFORMATION SYSTEM
REQUEST FOR BUDGET CLASSIFICATION TRANSFERS (BCT)
FY2027**

Business Area: 0995 Business Area Title: DPS - Arkansas Division of Emergency Management
Functional Area: AF65000.0995 FA Title: Arkansas Rural 911 Enhancement Program
Fund: NEM0006000 Fund Title: Cash in State Treasury

Line-Item Classifications	Authorized Appropriation	Actual Expenditures ** FY2026	Transfer From			Transfer To		
			CI	Fund	Amount	CI	Fund	Amount
502:00:02 Operating Expenses	\$937,636	\$832,417	BM02	NEM0006000	\$18,000			
505:00:09 Conference & Travel Expenses	\$10,000	\$1,586						
506:00:10 Professional Fees	\$0	\$0						
512:00:11 Capital Outlay *	\$0	\$0				BM11	NEM0006000	\$18,000
509:00:12 Data Processing *	\$0	\$0						

Reason for Transfer:

The Arkansas Division of Emergency Management is requesting the transfer of \$18,000 from Operating Expenses to Capital Outlay for the purchase of a vehicle.

Col. M. A. G. Jr. # 275
Secretary

Dekendria Young
Budget Approval

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

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FY27 MAINTENANCE & OPERATION
BUDGET CLASSIFICATION TRANSFERS

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									DFA-Chief Fiscal Officer Approve	Disapprove
3 Arkansas Department of Education - Elementary and Secondary Education - General Operations	Operating Expenses	\$ 3,339,057	\$ 3,339,057	\$ 3,339,057	\$ 2,425,596	\$ 3,339,057	\$ (70,000)	\$ 3,269,057	X	N/A
	Conf. & Travel Exp.	\$ 56,500	\$ 56,500	\$ 56,500	\$ 59,833	\$ 56,500	\$ -	\$ 56,500		
	Professional Fees	\$ 25,000	\$ 25,000	\$ 25,000	\$ 24,075	\$ 25,000	\$ 70,000	\$ 95,000		
	Capital Outlay	\$ 100,000	\$ 100,000	\$ 100,000	\$ 4,694	\$ 100,000	\$ -	\$ 100,000		
	Data Processing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Total		\$3,520,557	\$3,520,557	\$3,520,557	\$ 2,514,198.00	\$3,520,557	\$0	\$3,520,557		

Arkansas Code § 25-43-1004 authorizes the Office of Internal Audit within the Department of Inspector General to provide audit and investigative services to executive branch agencies. Funding is being transferred from Operating Expenses to Professional Fees to properly classify and pay for internal audit services provided by a state entity.

**ARKANSAS ADMINISTRATION STATEWIDE INFORMATION SYSTEM
REQUEST FOR BUDGET CLASSIFICATION TRANSFERS (BCT)
FY2027**

Business Area: 0500 Business Area Title: ADE - DESE
Functional Area: A62000.0500 Functional Area Title: DESE General Operations
Fund: EGA1001000 Fund Title: DESE General Rev Operations S4 Grant Code: _____

Line-Item Classifications	Authorized Appropriation	Actual Expenditures ** FY2026	Transfer From			Transfer To		
			CI	Fund	Amount	CI	Fund	Amount
BM02 Operating Expenses	\$3,339,057	\$2,425,596	BM02	EGA1001	\$70,000			
BM09 Conference & Travel Expenses	\$56,500	\$59,833						
BM10 Professional Fees	\$25,000	\$24,075				BM10	EGA1001	\$70,000
BM11 Capital Outlay *	\$100,000	\$4,694						
BM12 Data Processing *	\$0	\$0						

Reason for Transfer:

Arkansas Code § 25-43-1004 authorizes the Office of Internal Audit within the Department of Inspector General to provide audit and investigative services to executive branch agencies. Funding is being transferred from Operating Expenses to Professional Fees to properly classify and pay for internal audit services provided by a state entity.



Secretary

Connor Henson
Budget Approval

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

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