95th General Assembly - Income by Source and Distribution of Surplus and Unobligated Funds
For the 2025-2027 Biennium
As of October 31, 2026

K.1

INCOME - Source of Unobligated Funds:		**Amount**
Beginning Surplus (Unobligated General Revenue Allotment Reserve Fund Balance)	$	384,418,967
FY25 Remaining EBD or Contingency Set-Aside		$25,979,672
FY25 Remaining Adequacy Set-Aside		$45,000,000
FY25 Infrastructure and Jobs Matching Grants Set-Aside		$151,602,785
FY25 Law Enforcement Stipends Set-Aside		$9,823,456
LESS DISTRIBUTION: Restricted Reserve Funds distributed to the State Highway and Transportation Department Fund per ACA § 19-21-102(b)(2)(B)(iii)	$	(6,112,524)
FY25 Surplus General Revenue	$	367,923,423
LESS DISTRIBUTION: FY25 25% Transfer to Highway and Transportation Department Fund per ACA § 19-23-104 (a)(2)	$	(50,000,000)
Remaining Development and Enhancement Funds	$	2,520
FY26 Recouped and Recovered General Revenue Funds	$	10,953,845
FY27 Recouped and Recovered General Revenue Funds	$	20,893,324
Special Revenue from Estate Taxes for Development and Enhancement Funds per ACA § 19-42-201 (171)	$	-
Total Surplus Funds and Transfers In	**$**	**960,485,470**

DISTRIBUTIONS - Regular Session 2025:

Restricted Reserve Fund Set-Asides^		**Allocated**		**Distributed**		**Balance**
Sub Total - Surplus Funds Transferred Directly to a Department or Trust Fund	$	210,100,000	$	210,100,000	$	-
Sub Total - Discretionary Restricted Reserve Fund Set-Asides	$	1,123,012,508	$	62,068,000	$	1,060,944,508
Sub Total - Education Related Restricted Reserve Set-Asides	$	634,269,502	$	302,000,000	$	332,269,502
Sub Total - Other Restricted Reserve Fund Set-Asides	$	800,070,000	$	395,385,238	$	404,684,762
Total - All Set-Asides and Transfers	**$**	**2,767,452,010**	**$**	**969,553,238**	**$**	**1,797,898,772**

^ *Funds are grouped together. Detailed listings follow on the next page.*

Catastrophic Reserve Fund	**Balance**
Fund Balance	$1,814,922,182
Total Catastrophic Reserve Fund Balance	**$1,814,922,182**

Water and Sewer Treatment Facilities Grant Program Fund - Transfers from Securities Reserve Fund by ACA § 19-26-203 (b) (12)	**Allocated Amount**	**Transferred Amount**
A) SFY 2026 - September 1, 2025	$ 25,000,000	$ 25,000,000
B) SFY2027 - July 2, 2026	$ 25,000,000	$ 25,000,000
C) SFY2028 - July 1, 2027	$ 25,000,000	$ -

Distribution of Surplus Funds (Restricted Reserve Fund Set-Asides)

Release or distribution of "Set-Aside" funds require a request from the Department of Finance and Administration which must be approved by Legislative Council, unless otherwise noted.

Surplus Funds Transferred Directly to a Department or Trust Fund:	Transfer Amount Allocated	Amount Distributed	Remaining Balance
Transfer to Department of Corrections - County Jail Reimbursement (passage and approval)	$ 6,500,000	$ 6,500,000	$ -
Transfer to Department of Corrections - Medical Contract (passage and approval)	$ 19,500,000	$ 19,500,000	$ -
Transfer to Secretary of State - Capitol Grounds Security (passage and approval)	$ 3,100,000	$ 3,100,000	$ -
Transfer to Department of Shared Administrative Services - State Captive Insurance Program Trust Fund (passage and approval)	$ 136,000,000	$ 136,000,000	$ -
Transfer to the Quick Action Closing Fund (July 1, 2025)	$ 25,000,000	$ 25,000,000	$ -
Transfer to the Arkansas Major Historic Rehabilitiation Trust Fund (July 1, 2025)	$ 20,000,000	$ 20,000,000	$ -
Sub Total - Surplus Funds Transferred Directly to a Department or Trust Fund	**$ 210,100,000**	**$ 210,100,000**	**$ -**

Discretionary Restricted Reserve Fund Set-Asides:	Set-Aside Amount Allocated	Amount Distributed	Remaining Balance
D-1. Various General Discretionary Majority Vote Set-Aside* [1]	$ 122,400,000	$ 62,068,000	$ 60,332,000
D-2. Arkansas Reserve Fund Set-Aside*	$ 1,000,612,508	$ -	$ 1,000,612,508
Sub Total - Discretionary Restricted Reserve Fund Set-Asides	**$ 1,123,012,508**	**$ 62,068,000**	**$ 1,060,944,508**

Education Related Restricted Reserve Fund Set-Asides:	Set-Aside Amount Allocated	Amount Distributed	Remaining Balance
E-1. Children's Educational Freedom Account Set-Aside [2]	$ 160,000,000	$ 160,000,000	$ -
E-2. Arkansas School for the Blind/Deaf Set-Aside	$ 35,000,000	$ 35,000,000	$ -
E-3. Educational Facilities Set-Aside*^	$ 411,069,502	$ 95,000,000	$ 316,069,502
E-4. Teacher Academy Scholarship Set-Aside*	$ 24,000,000	$ 12,000,000	$ 12,000,000
E-5. Charter School Facilities Set-Aside*	$ 2,000,000	$ -	$ 2,000,000
E-6. Teacher Education Program Set-Aside*	$ 2,200,000	$ -	$ 2,200,000
Sub Total - Education Related Restricted Reserve Set-Asides	**$ 634,269,502**	**$ 302,000,000**	**$ 332,269,502**

Other Restricted Reserve Fund Set-Asides:	Set-Aside Amount Allocated	Amount Distributed	Remaining Balance
O-1. Medicaid Sustainability Set-Aside [3]	$ 200,000,000	$ 200,000,000	$ -
O-2. Economic Stimulus Programs Set-Aside - Site Infrastructure Grants	$ 50,000,000	$ 50,000,000	$ -
O-3. State Capitol HVAC Upgrade Set-Aside	$ 9,100,000	$ 9,100,000	$ -
O-4. Correctional Facilities Set-Aside*	$ 330,000,000	$ -	$ 330,000,000
O-5. State Crime Lab Building Set-Aside*	$ 180,600,000	$ 131,953,133	$ 48,646,867
O-6. Motor Vehicle Set-Aside* [4]	$ 18,000,000	$ 4,332,105	$ 13,667,895
O-7. Performance Fund Set-Aside*	$ 10,000,000	$ -	$ 10,000,000
O-8. UAPB Land Grant Set-Aside*	$ 2,000,000	$ -	$ 2,000,000
O-9. Rapid ID DNA Set-Aside*	$ 370,000	$ -	$ 370,000
Sub Total - Other Restricted Reserve Fund Set-Asides	**$ 800,070,000**	**$ 395,385,238**	**$ 404,684,762**
Total Surplus Funded Set-Asides	**$ 2,557,352,010**	**$ 759,453,238**	**$ 1,797,898,772**
Total - All Set-Asides and Transfers	**$ 2,767,452,010**	**$ 969,553,238**	**$ 1,797,898,772**

* Set-Aside created in a previous General Assembly with funds carried forward from the previous fiscal year.

^ Set-Aside accrues interest payable to the Set-Aside account. Original amount allocated $396.2 million.

[1] Funds added during 2026 Fiscal Session. Original amount $78.7 million.

[2] Funds added during 2026 Fiscal Session. Original amount $90 million.

[3] Funds added during 2026 Fiscal Session. Original amount $100 million.

[4] Funds added during 2026 Fiscal Session. Orginal amount $13 million.