



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

OFFICE OF BUDGET
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January 17, 2025

Senator Kim Hammer, Co-Chair
Representative Aaron Pilkington, Co-Chair
Performance Evaluation & Expenditure Review Subcommittee
Joint Budget Committee
State Capitol Building
Little Rock, AR 72201

RE: FY25 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)

FY25 MAINTENANCE & OPERATION
BUDGET CLASSIFICATION TRANSFERS

DFA IGS
State Technology Planning
Agency Request in
compliance with IT Plan
Certification (if applicable)

Agency	Classification	FY25 Agency Request	FY25 Executive Recommendation	FY25 Original Appropriation	FY24 Actual Expenditures	FY25 Authorized	Adjustment Requested	FY25 Revised Authorization	DFA-Chief Fiscal Officer Approve	Disapprove	Certification (if applicable)
1. Board of Election Commissioners - Operation	Operating Expenses	\$ 162,810	\$ 162,810	\$ 162,810	\$ 120,788	\$ 162,810	\$ (5,239)	\$ 157,571	X		N/A
	Conf. & Travel Exp.	\$ 5,000	\$ 5,000	\$ 5,000	\$ 2,294.00	\$ 5,000	\$ -	\$ 5,000			
	Professional Fees	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000			
	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,239	\$ 5,239			
	Data Processing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Total		\$172,810	\$172,810	\$172,810	\$ 123,082.00	\$172,810	\$0	\$172,810			

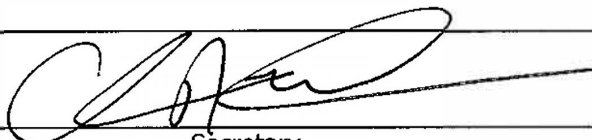
Purchase Postage Machine - The United States Postal Service is decertifying all non-Intelligent Mail Indicia (IMI) postage meters, meaning that all postage meters must be replaced with new ones.

**ARKANSAS ADMINISTRATION STATEWIDE INFORMATION SYSTEM
REQUEST FOR BUDGET CLASSIFICATION TRANSFERS (BCT)
FY2025**

Business Area: 0232 Business Area Title: State Board of Election Commissioners
 Funds Center: 580 Funds Center Title: Operations
 Fund: HUA0900 Fund Title: Miscellaneous Agencies Funds Functional Area: PROF

Line-Item Classifications	Authorized Appropriation	Actual Expenditures ** FY2024	Transfer From			Transfer To		
			CI	Fund	Amount	CI	Fund	Amount
502:00:02 Operating Expenses	\$162,810	\$120,788	502:00:02	HUA0900	\$5,239			
505:00:09 Conference & Travel Expenses	\$5,000	\$2,294						
506:00:10 Professional Fees	\$5,000	\$0						
512:00:11 Capital Outlay *	\$0	\$0				512:00:11	HUA00900	\$5,239
509:00:12 Data Processing *	\$0	\$0						

Reason for Transfer:
 Purchase Postage Machine - The United States Postal Service is decertifying all non-Intelligent Mail Indicia (IMI) postage meters, meaning that all postage meters must be replaced with new ones.



 Secretary

Mary Williams

 Budget Approval

 DFA IGS State Technology Planning
 (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 19-4-522(C)(1))
 ** For transfers requested during the month of July 2024 use the agency's fiscal year 2024 expenditures as of April 30, 2024 for each of the Maintenance & Operations commitment items. For transfers requested during the months August 2024 - May 2025, use the agency's fiscal year 2024 expenditures. For transfers requested during the month of June 2025 use the agency's fiscal year 2025 as of April 30, 2025.
 *** 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.

FY25 MAINTENANCE & OPERATION
BUDGET CLASSIFICATION TRANSFERS

DFA IGS
State Technology Planning
Agency Request in
compliance with IT Plan
Certification (if applicable)

Agency	Classification	FY25	FY25	FY25	FY24	FY25	Adjustment	FY25	DFA-Chief		Certification (if applicable)
		Agency Request	Executive Recommendation	Original Appropriation	Actual Expenditures	Authorized	Requested	Revised Authorization	Approve	Disapprove	
2. Department of Finance and Administration - Assessment Coordination Division - County Assessors Continuing Education	Operating Expenses	\$ 51,600	\$ 51,600	\$ 51,600	\$ 22,069	\$ 51,600	\$ (17,100)	\$ 34,500	X		N/A
	Conf. & Travel Exp.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,100	\$ 17,100			
	Professional Fees	\$ 8,400	\$ 8,400	\$ 8,400	\$ -	\$ 8,400	\$ -	\$ 8,400			
	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
	Data Processing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Total		\$60,000	\$60,000	\$60,000	\$ 22,069.00	\$60,000	\$0	\$60,000			

To properly allocate costs related to the annual ACD Conference.

**ARKANSAS ADMINISTRATION STATEWIDE INFORMATION SYSTEM
REQUEST FOR BUDGET CLASSIFICATION TRANSFERS (BCT)
FY2025**

Business Area: 0490 Business Area Title: DFA - Assessment Coordination Division
 Funds Center: 215 Funds Center Title: County Assessors Continuing Education
 Fund: TCA0100 Fund Title: Co Assessors Cont Ed Functional Area: COMM

Line-Item Classifications	Authorized Appropriation	Actual Expenditures ** FY2024	Transfer From			Transfer To		
			CI	Fund	Amount	CI	Fund	Amount
502:00:02 Operating Expenses	\$51,600	\$22,069	502:00:02	TCA0100	\$17,100			
505:00:09 Conference & Travel Expenses	\$0	\$0				505:00:09	TCA0100	\$17,100
506:00:10 Professional Fees	\$8,400	\$0						
512:00:11 Capital Outlay *	\$0	\$0						
509:00:12 Data Processing *	\$0	\$0						

Reason for Transfer:

To properly allocate cost related to the annual ACD Conference.


Secretary

Dewin Shaw
Budget Approval

DFA IGS State Technology Planning
(approval only needed if applicable ***)

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BUDGET CLASSIFICATION TRANSFERS

DFA IGS
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compliance with IT Plan
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Agency	Classification	FY25 Agency Request	FY25 Executive Recommendation	FY25 Original Appropriation	FY24 Actual Expenditures	FY25 Authorized	Adjustment Requested	FY25 Revised Authorization	DFA-Chief Fiscal Officer Approve	Disapprove	Certification (if applicable)
3. Department of Finance and Administration - Assessment Coordination Division - State Operations	Operating Expenses	\$ 872,240	\$ 872,240	\$ 872,240	\$ 586,437	\$ 872,240	\$ (6,000)	\$ 866,240	X		N/A
	Conf. & Travel Exp.	\$ 49,869	\$ 49,869	\$ 49,869	\$ 53,117.00	\$ 49,869	\$ 16,000	\$ 65,869			
	Professional Fees	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ (10,000)	\$ -			
	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	Data Processing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Total		\$932,109	\$932,109	\$932,109	\$ 639,554.00	\$932,109	\$0	\$932,109			

To properly allocate costs related to the annual ACD Conference.

**ARKANSAS ADMINISTRATION STATEWIDE INFORMATION SYSTEM
REQUEST FOR BUDGET CLASSIFICATION TRANSFERS (BCT)
FY2025**

Business Area: 0490 Business Area Title: DFA - Assessment Coordination Division
 Funds Center: 258 Funds Center Title: Assessment Coordination-State Operations
 Fund: HUA4701 Fund Title: Ad Valorem Functional Area: COMM

Line-Item Classifications	Authorized Appropriation	Actual Expenditures ** FY2024	Transfer From			Transfer To		
			CI	Fund	Amount	CI	Fund	Amount
502:00:02 Operating Expenses	\$872,240	\$586,437	502:00:02	HUA4701	\$6,000			
505:00:09 Conference & Travel Expenses	\$49,869	\$53,117				505:00:09	HUA4701	\$16,000
506:00:10 Professional Fees	\$10,000	\$0	506:00:10	HUA4701	\$10,000			
512:00:11 Capital Outlay *	\$0	\$0						
509:00:12 Data Processing *	\$0	\$0						

Reason for Transfer:

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Secretary

Davin Shaw
Budget Approval

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(approval only needed if applicable ***)

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BUDGET CLASSIFICATION TRANSFERS

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Agency	Classification	FY25 Agency Request	FY25 Executive Recommendation	FY25 Original Appropriation	FY24 Actual Expenditures	FY25 Authorized	Adjustment Requested	FY25 Revised Authorization	DFA-Chief Fiscal Officer		Certification (if applicable)	
									Approve	Disapprove		
4. Department of Finance and Administration - Assessment Coordination Division - Cash Operations	Operating Expenses	\$ 33,000	\$ 33,000	\$ 33,000	\$ 8,614	\$ 33,000	\$ -	\$ 33,000	X		N/A	
	Conf. & Travel Exp.	\$ 5,000	\$ 5,000	\$ 5,000	\$ 4,963	\$ 5,000	\$ 15,000	\$ 20,000				
	Professional Fees	\$ 17,000	\$ 17,000	\$ 17,000	\$ -	\$ 17,000	\$ (15,000)	\$ 2,000				
	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
	Data Processing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Total		\$55,000	\$55,000	\$55,000	\$ 13,577	\$55,000	\$0	\$55,000				

To properly allocate costs related to the annual ACD Conference.

**ARKANSAS ADMINISTRATION STATEWIDE INFORMATION SYSTEM
REQUEST FOR BUDGET CLASSIFICATION TRANSFERS (BCT)
FY2025**

Business Area: 0490 Business Area Title: DFA - Assessment Coordination Division
 Funds Center: 99Z Funds Center Title: Cash Operations
 Fund: NCA0000 Fund Title: ACD Treasury Cash Functional Area: COMM

Line-Item Classifications	Authorized Appropriation	Actual Expenditures ** FY2024	Transfer From			Transfer To		
			CI	Fund	Amount	CI	Fund	Amount
502:00:02 Operating Expenses	\$33,000	\$8,614						
505:00:09 Conference & Travel Expenses	\$5,000	\$4,963				505:00:09	NCA0000	\$15,000
506:00:10 Professional Fees	\$17,000	\$0	506:00:10	NCA0000	\$15,000			
512:00:11 Capital Outlay *	\$0	\$0						
509:00:12 Data Processing *	\$0	\$0						

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