Instructions for Preparation of the

2027 – 2029

BIENNIAL BUDGET REQUEST

For State Agencies, Boards and Commissions

Sarah Huckabee Sanders

Governor, State of Arkansas

Jessica Moore

Office of Budget

Department of Finance and Administration
1515 West 7th Street, Room 204
Little Rock, Arkansas 72201
501-682-1941

dfa.arkansas.gov/offices/budget

STATE OF ARKANSAS
SARAH HUCKABEE SANDERS
GOVERNOR

June 19, 2026

Dear Cabinet Secretaries and Department Directors:

Thank you for your leadership and continued support of my administration's key priorities. Through the Arkansas Forward initiative, we have kept the growth of government low and, thanks to this fiscal discipline, have cut income taxes *four* times, lowering our overall rate by 25%. Even still, there is more work to do as we seek to responsibly phase out our state's income tax.

To build on that success, I want to remind you of the commitment I made to the people of Arkansas and your role in carrying it out. We must do more with less: limiting the growth of government while improving efficiency at state agencies and investing in the areas of genuine need. Achieving these goals in a single budget is a great feat requiring hard work, diligence, and discipline. We have done it every year since I took office, and I am confident we can do even more in the next biennium.

For the 2027-2029 biennial budget, agencies will meet with the Department of Finance and Administration and Governor's Office staff to discuss our shared priorities. You may make requests for changes in appropriation for non-General Revenue funded programs through the Agency Request process. However, all General Revenue increases will be made exclusively through Executive Recommendations.

As you enter into this process, I ask that you take initiative and ask your leadership teams tough questions. Have you identified all savings in your agency? Are you certain your agency's dollars are being spent to their highest and best use? Are Arkansas taxpayers getting their money's worth from the programs you run? What must change to accomplish our goals? We must all work together to identify new savings and efficiencies, while ensuring the people of Arkansas are being served well.

State Capitol Building • Little Rock, AR 72201
Telephone: (501) 682-2345
www.governor.arkansas.gov

Please make note of the following items as you prepare your budget:

- Arkansas Forward: We are making great progress through the Arkansas Forward initiative in all focus areas, having already identified at least $300 million in savings and efficiencies. The results of this initiative will drive Executive Recommendations for this biennium. Please focus closely on this initiative, which will help us deliver better, more efficient state government services at less cost.
- Identify Savings: Please work to continue to find cost savings opportunities outside the scope of Arkansas Forward. We should look for any opportunity to reduce costs while still delivering high quality services to the people of Arkansas.
- Personnel: Due to the comprehensive overhaul of the pay plan, personnel requests should be limited. Departments must discuss any potential personnel requests with the Office of Personnel Management prior to submission. Only requests that are critical to advancing the interests of our citizens and that demonstrate measurable efficiencies will be considered.

It is critical that we put forward budget requests that reflect responsible, limited government, while still fulfilling the priorities Arkansans expect from their leaders. I look forward to your plans to work collaboratively to cut costs, improve services, and make Arkansas the best state in America to live, work, and raise a family.

Sincerely,

Sarah Huckabee Sanders
Governor of Arkansas

STATE OF ARKANSAS
Department of Finance and Administration

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MEMORANDUM

To: All Departments, Constitutional Officers and Agencies

From: Jessica Moore, State Budget Assistant Administrator JM

Date: June 19, 2026

Subject: Biennial Budget Instructions for 2027-2029

Agencies are expected to use the biennial budget process to advance the Governor's priorities of reducing government spending and returning cost savings to the people of Arkansas. The budgeting process provides an opportunity to identify additional efficiencies and continue the streamlining of state government operations. As the Governor remains committed to lowering taxes, agencies must ensure they are operating with the highest level of efficiency. Departments are encouraged to transfer appropriation and positions between divisions rather than request increases. Likewise, one-time requests that are no longer essential to ongoing operations should be eliminated from biennial submissions.

Departments should also incorporate non-general revenue appropriation previously approved by the Arkansas Legislative Council when appropriate. Careful consideration should be given to whether such interim approvals should be included in the biennial budget, as these actions are temporary in nature and should only be carried forward when necessary to support permanent, ongoing operations that are essential to the department's core mission.

Departments are strongly encouraged to track and utilize all special and cash revenues efficiently, in addition to any general revenue authorized under the Revenue Stabilization Act, while remaining mindful of the legal and constitutional limitations governing special revenues. DFA will continue to monitor the expenditure of all funds to maximize cost savings and reduce expenses across executive branch agencies.

For the upcoming biennium, the Bureau of Legislative Research has completed an extensive technical project to update Special Language sections so that their structure and formatting align with the Arkansas Code. This revision was strictly technical in nature and did not include any policy changes. Departments with questions or concerns should contact the Bureau of Legislative Research.

The DFA Office of Budget will work closely with agencies throughout the budget preparation process. Executive branch departments must ensure that all required forms and submissions are signed by the department's Secretary or CFO.

Please contact your DFA Office of Budget Analyst with any questions regarding this process. Thank you for your continued hard work and collaboration as we prepare for the upcoming biennium.

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BUDGET CALENDAR – 2027-2029 BIENNIUM DUE DATES

Budget Preparation	**2026**
FY2027 Annual Operations Plan	May 15
Issue Biennial Budget Instructions Packet	June 19
Issue Special Language	July 1
Initial Budget Reports with "Base Level" available	July 1
All Change Level Requests	July 22

Agency Narratives / Forms	
History & Organization Narrative	July 22
Agency Commentary	July 22
Special Language Request	July 22
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Employment Summary Report	August 30

Capital Projects Requests	
Instructions and forms distributed	July
Requests from agencies	November

Hearings Schedule	
Executive	August/September
Legislative	October/November

GENERAL INFORMATION

As the budget process for the 2027-2029 biennium is beginning, DFA-Office of Budget (OB) is hoping you will find these instructions helpful. This instruction packet addresses significant aspects of the budget process including a calendar, instructions, and examples of the various forms needed to complete the agency's biennial budget request. Please review this packet carefully, paying specific attention to the budget calendar that outlines the specific dates agencies are required to submit information to the DFA - OB.

All agencies should utilize the Planning Budgeting and Administrative System (PBAS) to prepare their biennial budget request. AASIS user agencies that have taken and passed the PBAS Biennial training course will be allowed access to the system for preparation of their biennial budget request. Agencies that do not have system access to PBAS (e.g. Service Bureau agencies) will coordinate entry of the agency's biennial budget request with the budget analyst assigned to assist the agency.

Agency Requests and Executive Recommendation will be presented to the Arkansas Legislative Council/Joint Budget Committee during hearings scheduled to begin in October 2026. A more detailed schedule to come. **It is imperative that the deadlines be met if the agency's request is to be ready for the Executive and Legislative phases of the process.**

If you need additional information or require assistance, please feel free to contact the Budget Analyst assigned to your agency or contact the DFA – OB at 501-682-1941.

BASE LEVEL

As a frame of reference within the budget system, the FY27 Authorized Appropriation will be designated as the "BASE LEVEL" for the 2027-2029 biennium. All operating commitment items with the **exception** of **Capital Outlay** will be carried forward at the FY27 Authorized amount.

The General Ledger (GL) codes for each Commitment Item have been populated with the Budgeted amounts from your Annual Operations Plan (AOP). For Commitment Items that are budgeted at an amount lower than the Authorized Level, a GL has been populated with "Excess Appropriation over Budgeted" to bring Base Level for the Commitment Item up to FY27 Authorized Level. The amount(s) needed to bring commitment items up to authorized using the 'Excess Appropriation over Budgeted' GL must be removed and/or reallocated to a spendable GL as part of the agency request.

Capital Outlay items are not carryforward and must be requested on an item-by-item basis.

CHANGE LEVEL REQUESTS

"Change Level" is the designation used in the biennial budget process to reflect any increases or decreases to Base Level. Agencies can group both position and line item needs together in the same Change Level to show a total program impact, or request Change Levels in any logical fashion desired to justify changes in your budget.

Change Levels will accommodate negative changes to reflect a reduction in appropriation or an internal reallocation of resources needed to finance new initiatives or mandates. Through a reduction or reallocation, an agency can demonstrate the efficient and productive use of the agency's current level of appropriation and funding.

CHANGE LEVEL DESIGNATIONS FOR THE 2027-2029 BIENNIUM

Change Levels (Non-Position)

Change Level 1 (C01)	Change in existing program (includes new/restored positions)
Change Level 2 (C02)	New program (includes new/restored positions)
Change Level 3 (C03)	Discontinued program (results in a reduction from base level)
Change Level 4 (C04)	Reallocation
Change Level 5 (C05)	Unfunded appropriation
Change Level 6 (C06)	Restore Pool and MFG positions
Change Level 7 (C07)	Transfers a program and/or positions to/from an agency (results in a negative change level in the source agency and a positive change level in the receiving agency)
Change Level 8 (C08)	Technology related items including positions and supporting operations

Important: It is critical that agencies use Change Level 8 (C08) for all technology-related requests. Such requests must be consistent with the agency's Information Technology Plan filed with the Department of Shared Administrative Services (DSAS) – Office of State Technology (OST) Planning.

Agencies that do not have system access to PBAS to perform data entry functions for non-position related Change Level requests (e.g. Service Bureau agencies) will coordinate all data entry with the analyst assigned to the agency using the Non-Personnel Cost Elements form.

Positions Related Change Levels

Change Level 10 (C10)	Regular Reclassification Requests
Change Level 11 (C11)	Upgrade/Downgrade Requests
Change Level 13 (C13)	Position not recommended (OPM only)
Change Level 14 (C14)	Position Title Change
Change Level 15 (C15)	Extraordinary Salary Increase Request

Base Level Salaries / Matching

Base level salaries will include continuation of the previously authorized FY27 Salaries and Career Service Payments. Base Level salaries will not include Performance Pay increases for FY28 and FY29; Performance Pay increases will be determined at a later date.

All salary projections are based on information particular to incumbent employees as extracted from the AASIS HR module files as of March 13, 2026 and reflect adjustments made during the FY27 annual budget process, with an additional 3% (three percent) added on each filled position to reflect the 3% (three percent) placeholder for performance raises.

Budgeted vacant positions will be carried into the next biennium at the starting salary for the grade of the position.

If a position was budgeted below starting salary, the system will automatically bring the salary for that position up to the starting salary for the grade.

Unclassified positions will be carried into the next biennium at the FY27 line-item maximum.

Position Detail

In accordance with the Governor's budget policy letter, agencies should limit any personnel requests. Departments **must** discuss any potential personnel requests with DSAS - Office of Personnel Management (OPM) prior to including in budget request. Only requests that are critical to advancing the interests of our citizens and that demonstrate measurable efficiencies will be considered.

Unbudgeted Position(s) from the FY27 AOP have been requested to be discontinued. If the agency determines that an unbudgeted position(s) is needed in the 2027-2029 Biennium, justification must be provided to DSAS-OPM and DFA-OB.

Miscellaneous Federal Grant Positions can be identified in AASIS through transaction PA20. These existing positions have been automatically loaded in PBAS as a change level to begin the biennial process.

Agencies should not request new positions to replace those previously established by a Miscellaneous Federal Grant. **The existing positions established through the MFG process are reflected in PBAS as Change Level 6 (C06).** This includes additional MFG position requests submitted with the FY2027 Annual Operations Plan for authorization beginning on July 1, 2026, or later.

New federal grant positions and supporting operations that are anticipated for the upcoming biennium should also be requested as a C06. The amount of appropriation provided for utilization during the interim Miscellaneous Federal Grant process is limited. Agencies should ensure that sufficient, but justifiable, appropriation has been requested for the next biennium.

American Rescue Plan Act (ARPA) positions will not be included in PBAS. ARPA position(s) should not be requested in the biennium.

Infrastructure Investment & Jobs Act of 2021 (IIJA) positions will not be included in PBAS. IIJA position(s) should not be requested in the biennium.

Reclassifications/Upgrades/Downgrades/Crossgrades/Title Changes/Extraordinary Salary Increase Requests. Reference the Governor's budget policy letter and consult with DSAS - OPM regarding agency personnel needs for the 2027-2029 Biennium.

Personal Services Matching. If there are any changes to positions as part of the agency's request, the agency **must submit** a request to their DFA-OB analyst to recalculate personal services matching. Agencies **do not** have the ability to recalculate personal service matching.

Professional Consulting Services Contracts

A.C.A. §19-61-103(27) and §19-67-101 et seq., define two types of “services” as they relate to Professional Consulting Services Contracts. The following clarifications have been provided by the DSAS - Office of State Procurement (OSP) to assist agencies in deciding as to the type of service and method of procurement.

- **Technical and General Services** involve services provided by individuals where performance is evaluated based upon the quality of the work and results produced. Special skills or extensive training is not required. For example: janitorial service, guard service, transport service, actuary service, certain repair services, lawn care services, nursing services or waste disposal services. **Expenditure of appropriation for these services would be from Operating Expense (502:00:02).**

- **Professional and Consultant Services** involve services provided by members of a recognized profession and generally include advice, counsel or direct assistance. The Agency has no direct managerial control over the day-to-day activities of the contractor providing the service. For example: attorneys, architects, accountants, engineers, physicians and technology experts. **Expenditure of appropriation for these services would be from Professional Fees & Services (506:00:10).**

Data Processing

The “Data Processing” (509:00:12) subclassification is **no longer used**; instead use Operating Expenses (502:00:02).

Capital Outlay

The threshold for Capital Outlay is $5,000.00. In most instances, Capital Outlay has been removed from Base Level. Should you have a capital lease that is in Base Level, you should be mindful that this classification includes purchase of land, buildings, equipment, furniture, fixtures, and contractual agreements that are capitalized. Items of this nature valued at $5,000 or greater should be purchased from Capital Outlay (512:00:11); items valued at $4,999 or less should be purchased from Operating Expenses (502:00:02)

Note:

Due to Capital Outlay being removed from Base Level agencies should request restoration of Capital Outlay, if needed in the 2027-2029 Biennial. Agency must provide detail explanation of what this appropriation could be used for.

Exception for Vehicle Requests

A.C.A. §22-8-201 et. seq., prohibits agencies from requesting the purchase of vehicles from appropriations funded from General Revenues. For all other appropriations, agencies are allowed to submit a Change Level request for vehicles in the Capital Outlay Commitment Item (512:00:11). The Office of Fleet Management Program at the Department of Shared Administrative Services coordinates General Revenue vehicle purchase requests/replacements. Questions regarding this process may be addressed to DSAS – Office of Fleet Management Program.

Capital Projects Requests

Separate instructions will be distributed to state agencies outlining the process for requesting capital improvement projects such as construction, major maintenance, and significant equipment purchases. Please discuss any capital improvement requirements with your Budget Analyst so instructions can be distributed as needed.

DFA – Office of Budget Website

The DFA – OB website can be accessed for an electronic version of these instructions. AASIS user agencies that have taken and passed the PBAS biennial training course will be able to key non-position change level requests in PBAS as well as narrative information for the Agency History and Agency Commentary and other forms required to complete the biennial budget request. The website may also provide additional information regarding the budget process on occasion.

Agencies that do not have system access to PBAS (e.g. Service Bureau agencies) will coordinate entry of their biennial budget request with the budget analyst assigned to assist the agency.

All PBAS security changes should be emailed to Sandy Thomas at sandy.thomas@dfa.arkansas.gov

BUDGET FORMS DESCRIPTIONS

- **Agency Enabling Laws, History and Organizational Chart:** Prepared by state agencies, boards, and commissions and includes current appropriation act(s) and citation of various laws that authorize the Agency's activities, mission statement(s), history and organizational structure, and describes the scope, function and public benefit derived.

- **Agency Commentary:** Prepared by each state agency, board, or commission, this form provides a narrative detail of the agency budget request.

- **Employment Summary:** Prepared by the DSAS - OPM and verified by the agency, board, or commission to summarize the current employment classifications pursuant to A.C.A. §19-4-307.

- **Agency Information Technology Plan Non-Compliance:** DSAS **-** OST will provide DFA - OB with a list of each agency, board, or commission not in compliance with A.C.A. §25-4-110. A statement of non-compliance is inserted in agency's biennial budget request and will affect the ability for the agency to purchase or lease any information technology.

- **Publications:** Prepared by each state agency, board, or commission; providing a list of publications required by law in compliance with A.C.A. §25-1-204.

- **Department Appropriation Summary:** Prepared by the DFA – OB and serves as a summary document with all the appropriations presented in the biennial budget manual for each state agency, board, or commission, including the Executive Recommendation.

- **Analysis of Budget Request:** Prepared by the DFA - OB explaining the Agency Request and Executive Recommendation for each appropriation.

- **Appropriation Summary:** Prepared by the DFA – OB and reflects financial data by appropriation for Historical (FY26 actual expenditures and FY27 budget and authorized), and the Agency Request for FY28 and FY29, and the Executive Recommendation for both request years.

- **Change Level by Appropriation:** Reflects both financial data and justification for increases and/or decreases requested by each state agency, board, or commission from the 2027-2029 Base Level.

- **Carry Forward of Unexpended Balance of Funding:** Reflects the estimated and actual carry forward funding for a program or specific line item within a program remaining on June 30th of a fiscal year along with a written justification and status of the funding.

- **Personal Services Summary for Position/Classification Requests:** Reflects the detail of all positions requested by each state agency, board, or commission and recommended by the Executive with separate reports for current positions, new positions, unclassified positions, and classification requests.
- **Commitment Item Detail:** Reflects detail financial data relating to the request made by each state agency, board, or commission for Operating Expenses (02), Conference and Travel Expenses (09), Professional Fees (10), Capital Outlay (11), and Data Processing (12).
- **Special Language Requests:** Reflects requests for deletion, continuation, or changes to language contained in the FY27 Appropriation Acts and the Executive Recommendation on the changes. Also reflects new language requested by each state agency, board, or commission and the Executive Recommendation. Language is presented in marked-up format.

NARRATIVE INSTRUCTIONS

All agencies are required to prepare two narratives: the **Agency History and Agency Commentary**, to support the 2027-2029 Biennial Budget Request. Agencies with access to PBAS will key these narratives into the system themselves. Agencies without access will submit their narratives on the approved forms and coordinate entry of this information into the system with the budget analyst assigned to assist the agency.

AGENCY HISTORY & ORGANIZATION NARRATIVE

The Agency History and Organization narrative is presented in the biennial budget manuals and should include the following information:

- **Enabling Laws** includes the current appropriation act(s) as well as citations of the various laws that authorizes the agency's activities. This information will be loaded from the previous biennium; agencies will need to update with current appropriation act information and validate/add other enabling laws.
- **History and Organization** includes the agency's mission statement as well as a brief discussion of statutory responsibilities, primary activities, and affiliation with any oversight and/or advisory Board or Commission. This information will be loaded from the previous biennium; agencies will need to verify the information and adjust where needed.

The Agency History and Organization will not be printed in the Budget Manuals.

AGENCY COMMENTARY

All agencies must prepare an Agency Commentary. The Commentary should summarize and explain the major elements of an agency's 2027-2029 Biennial Budget Request and **include a written explanation that demonstrates the efficient and productive use** of their current level of appropriation and funding. The explanation should clearly and concisely identify changes to programs requested by appropriation and funding source and should align with the Governor's priorities.

This document provides decision makers with the primary source of narrative information regarding an agency's justification and explanation of the Biennial Budget Request. Agencies with access to PBAS will key this information into the system themselves. Those agencies without access must submit the narrative as a Word document so the information can be easily transferred to PBAS.

The Agency Commentary will not be printed in the Budget Manuals.

CHANGE LEVEL JUSTIFICATION BY APPROPRIATION

The Change Level Justification by Appropriation report describes and justifies changes over base level by appropriation and funding sources. Agencies **must** provide complete and concise narratives to justify all Change Level requests. Each Change Level is a summary at an appropriation/funding source level of the detail entered on each cost center.

Examples of Change Level Justification:

The Division is requesting $50,000 for Capital Outlay for each year of the biennium. Information has become a key commodity used by ADHE to serve the needs of its constituencies. ADHE acquires, generates, analyzes, and monitors data on students, faculty, and institutions. Additional hardware has been acquired to host web sites and student servers to comply with new State laws and programs. The Division operates multiple student servers for such programs as well as the Academic Challenge, Governor's Scholar, and Credit Transfer Programs. The Division's Technology plan calls for the replacement of one server and network storage each year.

ADHE is requesting a reallocation of appropriation from the Professional Fees Line item to the Conference & Travel Expenses line item to account for increased costs of lodging and flights associated with professional development opportunities for agency staff. ADHE is also requesting reallocation of appropriation within the Operating Expenses line item to properly account for general ledger expense usage.

The Change Level Justification by Appropriation will not be printed in the Budget Manuals.

DEPARTMENT OF HEALTH - ARKANSAS MINORITY HEALTH COMMISSION

Enabling

Acts 5 of 2026
A.C.A. §20-2-101 et seq.
A.C.A. §19-12-101 et seq.

History and Organization

The Arkansas Minority Health Commission was created by Act 912 of 1991 to: 1) study the issues relating to the delivery of access to health services for minorities in the State; 2) identify any gaps in the health system delivery that particularly affect minorities; 3) make recommendations to the relevant agencies for minorities and implement programs that impact the health status of minorities; and 4) study and make recommendations as to whether adequate services are available to ensure future minority health needs will be met.

Initiated Act I of 2000 provides that the Arkansas Minority Health Commission shall establish and administer the Arkansas Minority Initiatives for screening, monitoring, and treating hypertension, strokes, and other disorders disproportionately critical to minority groups in Arkansas. The program is designed to: 1) increase awareness of hypertension, strokes, and other disorders disproportionately critical to minorities by utilizing different approaches that include but are not limited to the following: advertisements, distribution of educational materials and providing medications for high risk minority populations; 2) provide screenings or access to screenings for hypertension, strokes, and other disorders disproportionately critical to minorities but will also provide this service to any citizen within the State regardless of racial/ethnic group; 3) develop intervention strategies to decrease hypertension, strokes, and other disorders noted above, as well as associated complications, including: educational programs, modification of risk factors by smoking cessations programs, weight loss, promoting healthy lifestyles, and treatment of hypertension with cost-effective, well-tolerated medications, as well as case management for patients in these programs; and 4) develop and maintain a database.

Agency Commentary

The mission of the Arkansas Minority Health Commission is to assure that all minority Arkansan's access to health care is equal to the care received by other citizens of the State. The Agency also seeks ways to address and treat diseases and conditions that are prevalent among minority populations. Funding for appropriation for the Arkansas Minority Health Commission is state general revenue, tobacco settlement funds, and cash funds from donations, grants, and reimbursements.

In addition to Base Level the agency is requesting the following:

An increase in Tobacco Settlement funded appropriation of $35,000 in each year of the biennium to support continued operations of current programs. The request is needed due to increases in rent, advertising due to the implementation of more programs and projects, rising fuel prices and travel expenses, postage and shipping costs, as well as increases in network services and wireless communication.

Change Level by Appropriation

Appropriation: 463 - Minority Health Initiative
Funding Sources: TSE - Targeted State Needs Program Account

Agency Request

Change Level		2025-2026	Pos	Cumulative	% of BL	2026-2027	Pos	Cumulative	% of BL
BL	**Base Level**	**1,642,223**	**6**	**1,642,223**	**100.0**	**1,642,975**	**6**	**1,642,975**	**100.0**
C01	Existing Program	61,961	1	1,704,184	103.8	61,961	1	1,704,936	103.8

Executive Recommendation

Change Level		2025-2026	Pos	Cumulative	% of BL	2026-2027	Pos	Cumulative	% of BL
BL	**Base Level**	**1,642,223**	**6**	**1,642,223**	**100.0**	**1,642,975**	**6**	**1,642,975**	**100.0**
C01	Existing Program	16,584	0	1,658,807	101.0	16,584	0	1,659,559	101.0
C13	Not Recommended	(16,584)	0	1,642,223	100.0	(16,584)	0	1,642,975	100.0

Justification	
C01	The Arkansas Minority Health Commission is requesting a Grade C124 Administrative Services Manager position (Class Code G076C) to be added for the effective administration and operation of the AMHC overall. The AMHC is in critical need of an ASM mid-level management position to plan/review and monitor the implementation of the operational status of our growing and diverse programs and intervention strategies. This request is being made to ensure the stability of the agency's leadership and more important, legislatively mandated work throughout the state in assisting the state in improving the overall health of all Arkansans.

EMPLOYMENT SUMMARY INSTRUCTIONS

A.C.A. §19-4-307 requires each state agency to submit the following information for the pre-session budget hearings conducted by the Legislative Council and Joint Budget Committee:

- The total number of persons currently employed;
- The number of white male employees;
- The number of white female employees;
- The total number of Caucasian employees;
- The number of black male employees;
- The number of black female employees;
- The number of other employees who are members of racial minorities; and
- The total number of minorities currently employed.

Initial reports will be produced by the DSAS - OPM and distributed to agencies on August 14, 2026. If errors are found, the agency will make corrections to the AASIS Human Resources module and request that the report be rerun. The report with the Director's signature is due to the DSAS - OPM August 28, 2026.

ARKANSAS PLANNING BUDGETING AND ACCOUNTABILITY SYSTEM
EMPLOYMENT SUMMARY
Required by: A.C.A. 19-4-307

AGENCY TITLE: 0611 DFA - ALCOH BEV CONTROL DIV

	MALE	FEMALE	TOTAL	PERCENTAGE OF TOTAL
WHITE EMPLOYEES	3	6	9	90%
BLACK EMPLOYEES	0	1	1	10%
EMPLOYEES OF OTHER RACIAL MINORITIES	0	0	0	0%

TOTAL EMPLOYED AS OF 8/15/2016
DATE

TOTAL MINORITIES	1	10%
TOTAL EMPLOYEES	10	100%

AGENCY DIRECTOR

EXAMPLE

DSAS – OFFICE OF STATE TECHNOLOGY PLANNING

A.C.A. §25-4-110 mandates that each state agency, board, or commission develop and submit a biennial Information Technology (IT) Plan to the DSAS - OST.

In accordance with A.C.A. §25-4-111(a)(1-2) agencies must first receive approval for a plan or updated plan. If not approved, a state agency cannot acquire, by purchase or lease, any new or additional information technology, or enter into any contract for information technology.

The following notation will be added to budget request of each agency that the DSAS - OST identifies as not having an approved IT Plan for the 2027-2029 biennium:

Agency Information Technology Plan Non-Compliance with A.C.A. §25-4-110(c)(1)
No 2027-2029 Information Technology Plan on file for this agency.

Each agency's IT Plan will identify costs associated with ongoing operations as well as ongoing and new projects. Agencies are asked to budget their information technology needs consistently with the required Information Technology Plans prepared for the DSAS - OST. Biennial budget requests for technology should be consistent with the requirements of the DSAS - OST to identify Support Costs, Major Applications and Projects. **New technology requests must be budgeted in Change Level 8 (C08).**

For additional information on preparing the IT Plan for the 2027-2029 biennium, please refer to the separate instructions issued by the DSAS – OST Planning.

STATE AGENCY PUBLICATIONS FORM INSTRUCTIONS

A.C.A. §25-1-204 requires a reduction in the number of unsolicited publications prepared, published, and distributed by state agencies. Each agency (excluding Institutions of Higher Education) must submit with the annual budget request a list of state publications, which are required by statutory law and provide the reason(s) for continuation and distribution of the required reports.

The State Agency Publications Form has been automated in PBAS. Information from FY27 AOP has been copied to the biennial system. Agencies with access to PBAS should review the information and make any necessary adjustments in the system themselves. Agencies without access to PBAS will coordinate any necessary adjustments with the budget analyst assigned to assist the agency.

Publications

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
Custodial Party Questionnaire	9-14-210(d)(2)	N	N	45,750	Customer information and convenience	0	0.00
Noncustodial Party Questionnaire	9-14-210(d)(2)	N	N	3,100	Customer information and convenience	0	0.00
Paternity Acknowledgement For	20-18-408(2)(3)	N	N	5,000	Federal and State law require Hospital based Paternity Acknowledgement Program and issuance of a form and information.	0	0.00
Request for Child Support Services	9-14-210(d)(2)	N	N	12,600	Public information and convenience	0	0.00
Understanding the Acknowlegement of Paternity Brochure	20-18-408(2)(3)	N	N	10,000	Federal and State law require Hospital based Paternity Acknowledgement Program and issuance of a form and information.	0	0.00

SPECIAL LANGUAGE INSTRUCTIONS

Special Language that provides special authorization or limitations to an agency's fiscal operations is typically found within an agency's appropriation act. Current Special Language found in the 2027 appropriation acts will be provided to the agency. Special Language that will be loaded into PBAS might appear to be formatted differently than the current language in appropriation acts. This is due to edits that Bureau of Legislative Research (BLR) has made and none are policy edits. The language has been edited to resemble the Arkansas Code format. Agencies will need to utilize this same format when requesting or making changes to Special Language. Any questions or concerns related to Special Language can be directed to Wendy Cartwright with BLR at cartwrightw@blr.arkansas.gov

The efficient operation of state government is impacted by both statutory law and special language. Be assertive in recommending changes, deletions, or new language that would help the state operate more efficiently and improve the delivery of services, In accordance with the XXXX.

The Special Language form reflects current language and the agency request in the first column. The agency will request changes to current language in the same "marked-up" format used by the General Assembly in its session bills. The second column will show the Executive Recommendation.

Agencies having system access should complete the Special Language form in PBAS for existing language or new language that may be contemplated to complete an agency's fiscal needs for the 2027-2029 biennium. A blank form is available on the DFA - OB website for agencies without system access. Requests for new language will be shown in the first column and should be <u>underscored</u> in keeping with the "marked-up" format. Text to be deleted must be in strikeout format.

An example of marked-up style is attached. Guidelines adopted are as follows:

1. If no change is desired, the language should show no "mark-up" (i.e. exactly as received from the Office of Budget).
2. If the language is to be discontinued, ~~strike though~~ the language in the first column.
3. If a change is desired, <u>underscore the changes/additions</u> and ~~strike through the deletions~~ in the first column.
4. If the language has been codified, insert "LANGUAGE IS CODIFIED IN A.C.A--------- (include actual code cite)" at the top of the first column above the current language.
5. If the language has been codified, but a CHANGE is requested, insert "THIS LANGUAGE IS CODIFIED IN A.C.A --------(include actual code cite); HOWEVER, THE FOLLOWING CHANGE IS REQUESTED at the top of the first column; Make the requested changes in the first column with <u>NEW LANGUAGE BEING UNDERSCORED</u> and Text to be ~~deleted in strikeout format.~~

2027 - 2029 REQUEST FOR SPECIAL LANGUAGE IN APPROPRIATION

AGENCY: 0319 DEPARTMENT OF HEALTH - ARKANSAS MINORITY HEALTH COMMISSION **ACT#: 0027** **SECTION#: 006**

CURRENT SPECIAL LANGUAGE (WITH AGENCY REQUEST)	EXECUTIVE RECOMMENDATION
POSITIONS. (a) Nothing in this act shall be construed as a commitment of the State of Arkansas or any of its agencies or institutions to continue funding any position paid from the proceeds of the Tobacco Settlement in the event that Tobacco Settlement funds are not sufficient to finance the position. (b) State funds will not be used to replace Tobacco Settlement funds when such funds expire, unless appropriated by the General Assembly and authorized by the Governor. (c) A disclosure of the language contained in (a) and (b) of this Section shall be made available to all new hire and current positions paid from the proceeds of the Tobacco Settlement by the Department of Health - Arkansas Minority Health Commission. (d) Whenever applicable the information contained in (a) and (b) of this Section shall be included in the employee handbook and/or Professional Services Contract paid from the proceeds of the Tobacco Settlement. The provisions of this section shall be in effect only from July 1, ~~2026~~ 2027 through June 30, ~~2027~~ 2028.	

CERTIFICATION OF INCOME INSTRUCTIONS

For every appropriation requested for the 2027-2029 biennium, funding should be anticipated at a level which will cover each fiscal year of the Biennial Budget Request. Use the following instructions for completing the enclosed form to be returned with the Biennial Budget Request:

Agency	Enter your 4-digit Agency (Business Area) code and title
Funds Center	Enter your 3-digit Appropriation (Funds Center) code and title
Fund	Enter the 3-digit fund code which begins the fund family and the fund name from the 2027 Appropriation Act or a descriptive fund title.
Fund Balance	FY27 reflects the projected beginning fund balance submitted during preparation of the fiscal year's Annual Operations Plan. This figure will be adjusted after July 1st to reflect the actual beginning fund balance for FY27. FY28 and FY29 Fund Balances will be calculated at a later date, based on the actual FY27 beginning fund balance.
Receipts	FY27 reflects the estimated receipts projected by the agency during the preparation of the fiscal year Annual Operations Plan. FY28 and FY29 should be completed for projected receipts collected during each of these fiscal years.

The total requested for Base Level and all Change Levels must be supported by anticipated funding.

CERTIFICATION OF INCOME
FOR DEVELOPMENT OF THE
2027-2029 BIENNIAL REQUEST

AGENCY NAME 0634 DEPT OF FINANCE AND ADMINISTRATION - CHILD SUPPORT ENFORCEMENT DIV
FUNDS CENTER 120 Child Support Enforcement - Operations
FUND MCE Child Support Enforcement Fund

Funding Sources	Fund Title or Description	FY2027 Amount	FY2028 Amount	FY2029 Amount
Fund Balance	Estimated July 1	6,750,000	5,000,000	2,000,000
Special Revenue				
ARRA Revenues				
Federal Revenue	Title IV-D Child Support Grant	35,000,000	37,500,000	38,500,000
Revolving Fund				
Cash Fund				
General Revenue	General Revenue	12,334,851	12,567,432	12,579,374
Performance Fund				
Other	Child Support Fees, Retained Earnings 9-14-215	13,500,000	14,500,000	15,500,000
	TOTAL ESTIMATED FUNDING	**$ 67,584,851**	**$ 69,567,432**	**$ 68,579,374**

AGENCY DIRECTOR **DATE**

CARRY FORWARD OF ANY REMAINING FUND BALANCES FROM FISCAL YEAR 2026 TO FISCAL YEAR 2027

All special language carry forward provisions require DFA to report to the Arkansas Legislative Council the amount of funding carried forward on June 30th. This language states any carry forward of remaining fund balances may be carried forward under the following conditions:

> *"(1) Prior to June 30, 2026 the Agency shall by written statement set forth its reason(s) for the need to carry forward said funding to the Department of Finance and Administration Office of Budget;*
>
> *(2) The Department of Finance and Administration Office of Budget shall report to the Arkansas Legislative Council all amounts carried forward by the September Arkansas Legislative Council or Joint Budget Committee meeting which report shall include the name of the Agency, Board, Commission or Institution and the amount of funding carried forward, the program name or line item, the funding source of that appropriation and a copy of the written request set forth in (1) above;*
>
> *(3) Each Agency, Board, Commission or Institution shall provide a written report to the Arkansas Legislative Council or Joint Budget Committee containing all information set forth in item (2) above, along with a written statement as to the current status of the project, contract, purpose etc. for which the carry forward was originally requested no later than thirty (30) days prior to the time the Agency, Board, Commission or Institution presents its budget request to the Arkansas Legislative Council/Joint Budget Committee; and*
>
> *(4) Thereupon, the Department of Finance and Administration shall include all information obtained in item (3) above in the biennial budget manuals and/or a statement of non-compliance by the Agency, Board, Commission or Institution."*

The Carry Forward of Any Unexpended Funding form (example attached) has been automated in PBAS. Agencies that do not have system access to PBAS will coordinate entry of this data with the budget analyst assigned to assist the agency. Agencies must print the report from PBAS, sign, date and submit it with the 2027-2029 Biennial Request.

FY27 initial report reflected the agency's specific line items that had carry forward authority. Agencies entered estimated amounts they anticipated to carry forward from FY26 to FY27 as well as provided justification for the carry forward of any unexpended balance of funding.

Actual Funding Carry Forward amounts will be populated after June 30, 2026 when the amounts have been validated by DFA – OA. Agencies will need to enter the Actual Funding Carry Forward amount and the current status of carry forward funding sections of the form.

CARRY FORWARD OF ANY REMAINING FUND BALANCES FROM FISCAL YEAR 2026 TO FISCAL YEAR 2027

Agency: Department of Education-General Education

Program: State Operations

Act #: 157 of 2026 Section(s) #: 14

Estimated Carry Forward Amount $ 4,500,000.00 Funding Source: General Revenue, EETF, Educ Adequacy

Accounting Information:

Business Area: 0500 Funds Center: 620 Fund: EGA Functional Area: EDUC

Current law requires a written statement be submitted to the DFA Office of Budget stating the reason(s) to carry forward funding for a program or a specific line item within a program remaining on June 30th of a fiscal year.

Justification for carry forward of fund balance:

These funds will be used in FY2027 to maintain the current budget level.

Actual Funding Carry Forward Amount $ 0.00

Current status of carry forward funding:

The carry forward amount is budgeted in Fiscal Year 2027 to maintain the current authorized level.

Secretary

Date