State of Arkansas
State Central Services Fund Analysis
As of October 31, 2025

Beginning Fund Balance		$	**254,297,018.22**
Outlawed Warrants	$ 23,274.87		
Prior Year Cancelled Warrants	10.05		
Prior Year Refunds to Expenditure	49,458.82		
Prior Year Revenue/Fees	0.00		
Total Prior Year Adjustments			72,743.74
Adjusted Balance	$	$	**254,369,761.96**
Receipts /Net Transfers :			
General Revenue Fees	$ 52,919,870.84		
Additional General Revenue Fee	0.00		
Local Sales & Use Tax Fees - 3%	13,845,125.72		
Special Revenue Fees - 3%	15,340,452.04		
Special Revenue Fees - 1.5%	893,639.54		
Additional Special Revenue Fee	0.00		
Special Revenue Specified	14,197,125.70		
Other Revenues	4,115,309.61		
TAS Transfer In	96,507.50		
Transfers In	79,239,890.45		
Transfers Out	(61,194,298.29)		
Net Receipts / Transfers		$	**119,453,623.11**
Net Available for Disbursement		$	**373,823,385.07**
Disbursements			
Expenditures			
July	$ (38,589,599.96)		
August	(36,907,033.36)		
September	(42,144,969.89)		
October	(56,905,272.25)		
November	0.00		
December	0.00		
January	0.00		
February	0.00		
March	0.00		
April	0.00		
May	0.00		
June	0.00		
Total YTD Expenditures		$	**(174,546,875.46)**
Payroll Funding Timing Difference	0.00	$	**0.00**
Total Disbursements		$	**(174,546,875.46)**
Transfer from Budget Stabilization Trust	0.00		
Net Transfer from/(to) AGA	0.00		
Transfer from MMF Performance Fund	0.00		
Transfer from MCF	53,603,099.52		
Auditor - Revenue Stabilization	0.00		
Loans From Budget Stabilization Trust	0.00		
Repayment to Budget Stabilization Trust	$ 0.00	$	
Net Other Transfers			**53,603,099.52**
Ending Balance	$	$	**252,879,609.13**

STATE CENTRAL SERVICES
EXPENDITURE DETAIL BY AGENCY
FY2026

Agency Name	Bus Area	Authorized Appropriation	Reappropriation/ Carry Forward Appropriation	Budgeted Amount	Monthly Expenditures 10/31/2025	YTD Total Expenditures FY2026	Remaining Budget
Administrative Office of the Courts	0023	50,064,748.00	-	50,068,688.49	4,106,824.30	18,882,144.21	31,186,544.28
Arkansas Senate	0005	5,051,079.00	4,000,000.00	9,256,142.00	256,312.03	777,931.16	8,478,210.84
Arkansas State Claims Commission	0360	770,346.00	-	770,346.00	95,120.66	288,647.05	481,698.95
Auditor of State	0059	40,120,815.00	-	40,121,594.00	4,582,256.42	13,846,392.83	26,275,201.17
Bureau of Legislative Research/Disbursing Officer	0011 & 0012	24,207,150.00	-	24,002,124.32	1,981,611.37	7,249,932.22	16,752,192.10
Commissioner of State Lands	0061	4,396,807.00	-	4,396,807.00	289,321.28	1,168,495.56	3,228,311.44
Court of Appeals	0018	6,583,227.00	-	6,583,227.00	705,823.64	2,182,236.75	4,400,990.25
Law Enforcement Standards and Training	0950	171,746.00		171,746.00	19,605.14	61,728.74	110,017.26
Department of The Inspector General	9909	4,972,726.00	-	4,635,305.00	392,519.79	1,080,464.21	3,554,840.79
Department of Shared Administrative Services	9914	15,585,854.00	-	25,785,870.80	2,541,156.33	6,650,562.37	19,135,308.43
Department of Finance and Administration							
Department of Finance and Administration	9906 & 0610	71,819,661.00	-	95,848,566.00	13,035,613.35	29,260,204.93	66,588,361.07
Revenue Division	0630	123,580,865.00	-	122,516,063.07	12,204,523.65	39,699,061.84	82,817,001.23
Racing Commission	0631	2,567,748.00	-	2,567,748.00	232,287.99	726,169.34	1,841,578.66
Subtotal		197,968,274.00	4,000,000.00	220,932,377.07	25,472,424.99	69,685,436.11	151,246,940.96 -
Division of Legislative Audit	0009	49,952,059.00	-	49,957,234.61	4,539,005.13	13,414,345.83	36,542,888.78
Governor's Mansion	0314	1,500,250.00	-	1,484,982.80	142,801.67	502,651.17	982,331.63
House of Representatives	0002	4,606,536.00	2,025,000.00	6,631,536.00	315,562.60	1,162,820.51	5,468,715.49
Office of Prosecutor Coordinator	0028	2,124,507.00	-	2,112,184.01	211,234.46	681,938.33	1,430,245.68
Office of the Attorney General	0053	27,461,892.00	-	27,461,892.00	2,892,598.85	8,366,335.60	19,095,556.40
Office of the Governor	0034	6,492,175.00	-	6,492,332.80	558,107.96	1,738,083.47	4,754,249.33
Office of the Lieutenant Governor	0051	572,911.00	-	552,550.00	61,576.78	179,685.67	372,864.33
Public Defender	0324	44,432,076.00	-	44,351,585.00	4,581,142.25	14,045,553.62	30,306,031.38
Secretary of State	0063	26,051,438.00	-	26,169,507.96	1,749,539.47	8,067,353.55	18,102,154.41
Supreme Court	0032	7,663,128.00	-	7,663,308.00	757,996.61	2,410,767.12	5,252,540.88
Treasurer of State	0069	7,974,348.00	-	7,974,622.21	652,730.52	2,103,369.38	5,871,252.83
TOTAL		528,724,092.00	6,025,000.00	567,575,963.07	56,905,272.25	174,546,875.46	393,029,087.61
Less:							
Reversions				$ (56,757,596.31)			
Adjusted Budget				**$ 510,818,366.76**			

Total Income	**$658,006,128.00**
Total Expenditures	**$ (510,818,366.76)**
(Deficit)/Surplus	**$147,187,761.24**

Note: Budgeted may exceed Authorized due to Pay Plan holding and the processing of Marketing & Redistribution proceeds.
Reversions have been calculated using 90% of available appropriations.

Prepared by:
Department of Finance and Administration