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

Beginning Fund Balance			$ **254,297,018.22**
Outlawed Warrants	$	23,274.87	
Prior Year Cancelled Warrants		1,666.05	
Prior Year Refunds to Expenditure		120,657.09	
Prior Year Revenue/Fees		0.00	
Total Prior Year Adjustments			145,598.01
Adjusted Balance	$		$ **254,442,616.23**
Receipts /Net Transfers :			
General Revenue Fees	$	80,459,905.01	
Additional General Revenue Fee		0.00	
Local Sales & Use Tax Fees - 3%		20,739,918.05	
Special Revenue Fees - 3%		22,587,323.37	
Special Revenue Fees - 1.5%		1,365,067.76	
Additional Special Revenue Fee		0.00	
Special Revenue Specified		21,734,911.89	
Other Revenues		5,445,400.97	
TAS Transfer In		204,067.03	
Transfers In		82,945,361.35	
Transfers Out		(61,317,717.34)	
Net Receipts / Transfers			$ **174,164,238.09**
Net Available for Disbursement			$ **428,606,854.32**
Disbursements			
Expenditures			
July	$	(38,589,599.96)	
August		(36,907,033.36)	
September		(42,144,969.89)	
October		(56,905,272.25)	
November		(37,931,333.49)	
December		(38,393,161.48)	
January		0.00	
February		0.00	
March		0.00	
April		0.00	
May		0.00	
June		0.00	
Total YTD Expenditures			$ **(250,871,370.43)**
Payroll Funding Timing Difference		0.00	$ **0.00**
Total Disbursements			$ **(250,871,370.43)**
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	$		$ **231,338,583.41**

Prepared by:
Department of Finance and Administration

1/5/2026

STATE CENTRAL SERVICES
EXPENDITURE DETAIL BY AGENCY
FY2026

Agency Name	Bus Area	Authorized Appropriation	Reappropriation/ Carry Forward Appropriation	Budgeted Amount	Monthly Expenditures 12/31/2025	YTD Total Expenditures FY2026	Remaining Budget
Administrative Office of the Courts	0023	50,064,748.00	-	50,068,855.28	2,822,452.07	24,581,324.82	25,487,530.46
Arkansas Senate	0005	5,051,079.00	4,000,000.00	9,256,142.00	289,428.14	1,222,239.04	8,033,902.96
Arkansas State Claims Commission	0360	770,346.00	-	770,346.00	59,975.81	408,564.95	361,781.05
Auditor of State	0059	40,120,815.00	-	40,141,723.00	3,228,296.13	20,276,895.49	19,864,827.51
Bureau of Legislative Research/Disbursing Officer	0011 & 0012	24,207,150.00	-	24,002,124.32	1,278,798.16	9,826,062.44	14,176,061.88
Commissioner of State Lands	0061	4,396,807.00	-	4,396,807.00	340,259.55	1,803,978.93	2,592,828.07
Court of Appeals	0018	6,583,227.00	-	6,583,227.00	480,024.14	3,180,092.83	3,403,134.17
Law Enforcement Standards and Training	0950	171,746.00		171,746.00	11,638.20	87,124.26	84,621.74
Department of The Inspector General	9909	4,972,726.00	-	4,635,305.00	188,030.61	1,487,114.25	3,148,190.75
Department of Shared Administrative Services	9914	15,585,854.00	-	25,786,587.80	1,316,661.59	9,078,905.30	16,707,682.50
Department of Finance and Administration							
Department of Finance and Administration	9906 & 0610	71,819,661.00	-	95,849,605.73	7,259,637.46	42,968,434.91	52,881,170.82
Revenue Division	0630	123,580,865.00	-	122,516,165.39	8,813,769.13	57,961,415.85	64,554,749.54
Racing Commission	0631	2,567,748.00	-	2,567,748.00	182,718.19	1,075,802.69	1,491,945.31
Subtotal		197,968,274.00	4,000,000.00	220,933,519.12	16,256,124.78	102,005,653.45	118,927,865.67
							-
Division of Legislative Audit	0009	49,952,059.00	-	49,957,270.00	2,949,128.11	19,815,634.06	30,141,635.94
Governor's Mansion	0314	1,500,250.00	-	1,485,114.80	160,106.93	776,536.42	708,578.38
House of Representatives	0002	4,606,536.00	2,025,000.00	5,787,536.00	238,840.61	1,619,629.70	4,167,906.30
Office of Prosecutor Coordinator	0028	2,124,507.00	-	2,112,184.01	157,753.61	989,493.38	1,122,690.63
Office of the Attorney General	0053	27,461,892.00	-	27,461,892.00	1,829,045.82	12,229,105.84	15,232,786.16
Office of the Governor	0034	6,492,175.00	-	6,492,533.80	385,780.00	2,518,304.77	3,974,229.03
Office of the Lieutenant Governor	0051	572,911.00	-	552,550.00	41,780.53	263,106.17	289,443.83
Public Defender	0324	44,432,076.00	-	44,351,602.88	3,401,303.32	20,754,733.59	23,596,869.29
Secretary of State	0063	26,051,438.00	-	26,208,233.38	1,902,143.57	11,380,317.49	14,827,915.89
Supreme Court	0032	7,663,128.00	-	7,664,122.91	551,244.15	3,501,107.30	4,163,015.61
Treasurer of State	0069	7,974,348.00	-	7,974,654.60	504,345.65	3,065,445.95	4,909,208.65
TOTAL		528,724,092.00	6,025,000.00	566,794,076.90	38,393,161.48	250,871,370.43	315,922,706.47
Less:							
Reversions				$ (56,679,407.69)			
Adjusted Budget				**$ 510,114,669.21**			

Total Income	**$663,783,508.00**
Total Expenditures	**$ (510,114,669.21)**
(Deficit)/Surplus	**$153,668,838.79**

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