# State of Arkansas
# State Central Services Fund Analysis
# As of May 31, 2026

| | | | |
|---|---|---|---|
| **Beginning Fund Balance** | | | **254,297,018.22** |
| Outlawed Warrants | $ 23,274.87 | | |
| Prior Year Cancelled Warrants | 4,185.96 | | |
| Prior Year Refunds to Expenditure | 127,680.79 | | |
| Prior Year Revenue/Fees | 0.00 | | |
| **Total Prior Year Adjustments** | | 155,141.62 | |
| **Adjusted Balance** | $ | | **254,452,159.84** |
| **Receipts /Net Transfers :** | | | |
| General Revenue Fees | $ 155,230,086.94 | | |
| Additional General Revenue Fee | 0.00 | | |
| Local Sales & Use Tax Fees - 3% | 37,903,085.55 | | |
| Special Revenue Fees - 3% | 44,037,359.12 | | |
| Special Revenue Fees - 1.5% | 2,250,193.35 | | |
| Additional Special Revenue Fee | 0.00 | | |
| Special Revenue Specified | 39,936,931.78 | | |
| Other Revenues | 11,192,343.21 | | |
| TAS Transfer In | 351,622.23 | | |
| Transfers In | 170,736,164.14 | | |
| Transfers Out | (121,782,199.79) | | |
| **Net Receipts / Transfers** | | | **339,855,586.53** |
| **Net Available for Disbursement** | | | **594,307,746.37** |
| **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 | (39,716,754.03) | | |
| February | (38,673,921.63) | | |
| March | (38,241,848.14) | | |
| April | (39,166,296.71) | | |
| May | (50,410,590.26) | | |
| June | 0.00 | | |
| **Total YTD Expenditures** | | | **(457,080,781.20)** |
| **Payroll Funding Timing Difference** | 0.00 | | **0.00** |
| **Total Disbursements** | | | **(457,080,781.20)** |
| **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** | $ | | **190,830,064.69** |

# STATE CENTRAL SERVICES
# EXPENDITURE DETAIL BY AGENCY
# FY2026

| Agency Name | Bus Area | Authorized Appropriation | Reappropriation/ Carry Forward Appropriation | Budgeted Amount | Monthly Expenditures 5/31/2026 | YTD Total Expenditures FY2026 | Remaining Budget |
|---|---|---|---|---|---|---|---|
| Administrative Office of the Courts | 0023 | 50,064,748.00 | - | 50,467,937.30 | 4,729,135.96 | 41,130,961.41 | 9,336,975.89 |
| Arkansas Senate | 0005 | 5,051,079.00 | 4,000,000.00 | 9,256,307.00 | 479,209.87 | 2,861,772.66 | 6,394,534.34 |
| Arkansas State Claims Commission | 0360 | 770,346.00 | - | 842,846.00 | 95,536.82 | 752,086.30 | 90,759.70 |
| Auditor of State | 0059 | 40,120,815.00 | - | 42,742,597.00 | 4,809,979.56 | 37,702,492.47 | 5,040,104.53 |
| Bureau of Legislative Research/Disbursing Officer | 0011 & 0012 | 24,207,150.00 | - | 24,002,124.32 | 1,691,854.75 | 17,076,939.48 | 6,925,184.84 |
| Commissioner of State Lands | 0061 | 4,396,807.00 | - | 4,396,807.00 | 267,256.31 | 3,252,005.94 | 1,144,801.06 |
| Court of Appeals | 0018 | 6,583,227.00 | - | 6,742,845.50 | 730,252.64 | 6,031,759.52 | 711,085.98 |
| Law Enforcement Standards and Training | 0950 | 171,746.00 | | 181,446.00 | 18,925.48 | 161,308.76 | 20,137.24 |
| Department of The Inspector General | 9909 | 4,972,726.00 | - | 4,638,305.00 | 323,488.91 | 2,788,860.64 | 1,849,444.36 |
| Department of Shared Administrative Services | 9914 | 15,585,854.00 | - | 28,218,007.00 | 2,086,857.71 | 17,690,733.94 | 10,527,273.06 |
| **Department of Finance and Administration** | | | | | | | |
| Department of Finance and Administration | 9906 & 0610 | 71,819,661.00 | - | 98,275,502.92 | 6,111,959.83 | 75,571,804.48 | 22,703,698.44 |
| Revenue Division | 0630 | 123,580,865.00 | - | 122,517,582.78 | 11,560,929.07 | 105,834,828.33 | 16,682,754.45 |
| Racing Commission | 0631 | 2,567,748.00 | - | 2,574,748.00 | 263,588.35 | 2,089,642.42 | 485,105.58 |
| **Subtotal** | | 197,968,274.00 | 4,000,000.00 | 223,367,833.70 | 17,936,477.25 | 183,496,275.23 | 39,871,558.47 |
| | | | | | | | - |
| Division of Legislative Audit | 0009 | 49,952,059.00 | - | 49,959,599.44 | 4,263,162.85 | 36,140,103.09 | 13,819,496.35 |
| Governor's Mansion | 0314 | 1,500,250.00 | - | 1,485,984.16 | 147,866.71 | 1,280,007.31 | 205,976.85 |
| House of Representatives | 0002 | 4,606,536.00 | 2,025,000.00 | 5,787,667.87 | 324,239.77 | 3,010,973.32 | 2,776,694.55 |
| Office of Prosecutor Coordinator | 0028 | 2,124,507.00 | - | 2,214,084.01 | 230,085.42 | 1,851,916.95 | 362,167.06 |
| Office of the Attorney General | 0053 | 27,461,892.00 | - | 27,464,192.63 | 2,619,260.15 | 22,577,657.26 | 4,886,535.37 |
| Office of the Governor | 0034 | 6,492,175.00 | - | 6,492,891.26 | 538,334.02 | 4,604,374.94 | 1,888,516.32 |
| Office of the Lieutenant Governor | 0051 | 572,911.00 | - | 563,550.00 | 59,408.97 | 487,584.73 | 75,965.27 |
| Public Defender | 0324 | 44,432,076.00 | - | 44,989,445.33 | 4,972,204.30 | 39,394,899.63 | 5,594,545.70 |
| Secretary of State | 0063 | 26,051,438.00 | - | 26,208,818.94 | 2,650,758.77 | 22,405,240.31 | 3,803,578.63 |
| Supreme Court | 0032 | 7,663,128.00 | - | 7,664,592.41 | 703,371.24 | 6,367,405.35 | 1,297,187.06 |
| Treasurer of State | 0069 | 7,974,348.00 | - | 7,975,124.72 | 732,922.80 | 6,015,421.96 | 1,959,702.76 |
| TOTAL | | 528,724,092.00 | 6,025,000.00 | 575,663,006.59 | 50,410,590.26 | 457,080,781.20 | 118,582,225.39 |
| **Less:** | | | | | | | |
| Reversions | | | | $ (57,566,300.66) | | | |
| Adjusted Budget | | | | **$ 518,096,705.93** | | | |

| | |
|---|---|
| **Total Income** | **$666,488,398.00** |
| **Total Expenditures** | **$ (518,096,705.93)** |
| **(Deficit)/Surplus** | **$148,391,692.07** |

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