

**0375 – ARKANSAS TEACHER RETIREMENT SYSTEM
FISCAL YEAR 2026
AS ENACTED BY ACT 61 OF 2025**

The Arkansas Teacher Retirement System administers a pension fund and provides survivor, disability and age, and service benefits for public school teachers and other covered employees.

TOTAL APPROPRIATION

Appropriation		2023-2024	2024-2025	2025-2026
		Actual	Authorized	Legislative
2QW	Teacher Retirement System-Operations	\$139,745,818	\$244,061,994	\$218,174,167
C26	Teacher Retirement System-Cash	\$1,354,694,014	\$1,706,000,000	\$1,706,000,000
Total		\$1,494,439,832	\$1,950,061,994	\$1,924,174,167

FUNDING SOURCES

Funding Sources		2023-2024 Actual	%
Fund Balance	4000005	\$3,215,997	0.21
Cash Fund	4000045	\$1,354,694,014	90.37
Trust Fund	4000050	\$141,089,898	9.41
Total Funds		\$1,498,999,909	100.00
Excess Appropriation/(Funding)		(\$4,560,077)	
Grand Total		\$1,494,439,832	

CHANGE LEVEL REQUESTS

Teacher Retirement System-Operations (Appropriation 2QW)

Commitment Item		2024-2025	2025-2026	
		Authorized	Legislative	Change Level
5010000	Regular Salaries	\$5,125,743	\$5,283,282	\$157,539
5010003	Personal Services Matching	\$1,860,596	\$1,902,011	\$41,415
5100023	Benefits-Non Employee	\$200,000,000	\$180,000,000	(\$20,000,000)
5110014	Refunds/Reimbursements	\$20,086,781	\$15,000,000	(\$5,086,781)
5900047	Discount Buyout Plan	\$10,000,000	\$9,000,000	(\$1,000,000)
Total		\$237,073,120	\$211,185,293	(\$25,887,827)

- **Regular Salaries** and **Personal Services Matching** increased due to adjustment for employees authorized by law
- **Benefits, Refunds, and Discount Buyout Plan** decreased to better align appropriation with actual expenses

POSITIONS

Total Authorized Positions FY2026: 87

Total Authorized Positions FY2025: 87

Increase / (Decrease): 0

Extra Help Positions FY2026: 20

SPECIAL LANGUAGE REVISIONS

No Special Language.