



STATE OF ARKANSAS  
**Department of Finance  
and Administration**

**OFFICE OF BUDGET**  
1509 West Seventh Street, Suite 402  
Post Office Box 3278  
Little Rock, Arkansas 72203-3278  
Phone: (501) 682-1941  
Fax: (501) 682-1086  
[www.arkansas.gov/dfa](http://www.arkansas.gov/dfa)

April 3, 2026

Senator Kim Hammer, Co-Chair  
Representative Aaron Pilkington, Co-Chair  
PEER-Review Subcommittee  
Joint Budget Committee  
State Capitol Building  
Little Rock, AR 72201

RE: FY26 Budget Classification Transfer Request(s)

Dear Co-Chairs:

I am forwarding for appropriate action as required by law, the attached Budget Classification Transfer Request(s) that have received my approval as Chief Fiscal Officer of the State.

Sincerely,

A handwritten signature in black ink, appearing to be 'JL Hudson', written over a horizontal line.

James L. Hudson  
Secretary

Attachment(s)

FY26 MAINTENANCE & OPERATION  
BUDGET CLASSIFICATION TRANSFERS

DFA IGS  
State Technology Planning  
Agency Request in  
compliance with IT Plan  
Certification (if applicable)

Agency	Classification	FY26 Agency Request	FY26 Executive Recommendation	FY26 Original Appropriation	FY25 Actual Expenditures	FY26 Authorized	Adjustment Requested	FY26 Revised Authorization	DFA-Chief Fiscal Officer		Certification (if applicable)	
									Approve	Disapprove		
1. Department of Parks, Heritage and Tourism -Parks and Tourism Division- Keep Arkansas Beautiful	Operating Expenses	\$ 55,401	\$ 55,401	\$ 55,401	\$ 88,787	\$ 88,937	\$ 50,000	\$ 138,937	X		N/A	
	Conf. & Travel Exp.	\$ 5,000	\$ 5,000	\$ 5,000	\$ 3,635.00	\$ 5,000	\$ -	\$ 5,000				
	Professional Fees	\$ 125,000	\$ 125,000	\$ 125,000	\$ 32,145	\$ 125,000	\$ (50,000)	\$ 75,000				
	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
	Data Processing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
<b>Total</b>		<b>\$185,401</b>	<b>\$185,401</b>	<b>\$185,401</b>	<b>\$ 124,567.00</b>	<b>\$218,937</b>	<b>\$0</b>	<b>\$218,937</b>				

Due to increased volunteer participation, Keep Arkansas Beautiful requires additional Operating appropriation. Unused Professional Fees appropriation will be allocated to Operating Expenses to meet operational needs for the remainder of FY26.

**ARKANSAS ADMINISTRATION STATEWIDE INFORMATION SYSTEM  
REQUEST FOR BUDGET CLASSIFICATION TRANSFERS (BCT)  
FY2026**

Business Area: 0900 Business Area Title: Arkansas Department of Parks, Heritage and Tourism  
 Funds Center: 502 Funds Center Title: 502 Conservation Tax  
 Fund: SBA0100 Fund Title: SBA Keep Arkansas Beautiful Conservation Tax Functional Area: REC

Line-Item Classifications	Authorized Appropriation	Actual Expenditures ** FY2025	Transfer From			Transfer To		
			CI	Fund	Amount	CI	Fund	Amount
502:00:02 Operating Expenses	\$88,937	\$88,787				502:00:02	SBA0100	\$50,000
505:00:09 Conference & Travel Expenses	\$5,000	\$3,635						
506:00:10 Professional Fees	\$125,000	\$32,145	506:00:10	SBA0100	\$50,000			
512:00:11 Capital Outlay *	\$0	\$0						
509:00:12 Data Processing *	\$0	\$0						

**Reason for Transfer:**

Due to increased volunteer participation, Keep Arkansas Beautiful requires additional Operating appropriation. Unused Professional Fees appropriation will be allocated to Operating Expenses to meet operational needs for the remainder of FY26.



Secretary

*ALICIA MALONE*  
Budget Approval

State Technology Planning Approval  
(approval only needed if applicable \*\*\*)

\* Transfers may not be made from the capital outlay (512:00:11) sub classification unless specific authority for such transfers is provided by law. (ACA 19-4-513(c)(1)(C)(i))  
 \*\* For transfers requested during the month of July 2025 use the agency's fiscal year 2025 expenditures as of April 30, 2025 for each of the Maintenance & Operations commitment items. For transfers requested during the months August 2025 - May 2026, use the agency's fiscal year 2025 expenditures. For transfers requested during the month of June 2026 use the agency's fiscal year 2026 as of April 30, 2026.  
 \*\*\* Transfers requested for the purchase of information technology related items must be in compliance with the agency's Information Technology Plan submitted to the SAS - Office of State Technology.

FY26 MAINTENANCE & OPERATION  
BUDGET CLASSIFICATION TRANSFERS

DFA IGS  
State Technology Planning  
Agency Request in  
compliance with IT Plan  
Certification (if applicable)

Agency	Classification	FY26 Agency Request	FY26 Executive Recommendation	FY26 Original Appropriation	FY25 Actual Expenditures	FY26 Authorized	Adjustment Requested	FY26 Revised Authorization	DFA-Chief Fiscal Officer Approve	Disapprove	Certification (if applicable)
1. Department of Commerce - Insurance	Operating Expenses	\$ 394,432	\$ 394,432	\$ 394,432	\$ 89,619	\$ 394,432	\$ (100,000)	\$ 294,432	X		N/A
	Conf. & Travel Exp.	\$ 9,582	\$ 9,582	\$ 9,582	\$ 6,666.00	\$ 9,582	\$ -	\$ 9,582			
Department - Senior Medicare Patrol	Professional Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000			
	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
	Data Processing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
	<b>Total</b>	<b>\$404,014</b>	<b>\$404,014</b>	<b>\$404,014</b>	<b>\$ 96,285.00</b>	<b>\$404,014</b>	<b>\$0</b>	<b>\$404,014</b>			

We are reallocating unused appropriation from the operating expense budget line items to support the operations of the Senior Medicare Patrol. This initiative directly supports one of SMP's primary objectives which is to utilize outreach to empower Medicare beneficiaries, their families, and caregivers to prevent, detect, and report health care fraud, errors, and abuse. We're working with our Internal Communications Department on a targeted marketing campaign that specifically addresses the outreach objective. This transfer will allow us to pay vendors who perform work towards this campaign.

**ARKANSAS ADMINISTRATION STATEWIDE INFORMATION SYSTEM  
REQUEST FOR BUDGET CLASSIFICATION TRANSFERS (BCT)  
FY2026**

Business Area: 0425 Business Area Title: Arkansas Insurance Department  
 Funds Center: BI2 Funds Center Title: AID - Senior Medicare Patrol SMP  
 Fund: FID1600 Fund Title: Medicare SMP Functional Area: COMM

Line-Item Classifications	Authorized Appropriation	Actual Expenditures ** FY2025	Transfer From			Transfer To		
			CI	Fund	Amount	CI	Fund	Amount
502:00:02 Operating Expenses	\$394,432	\$89,619	5020002	FID1600	\$100,000			
505:00:09 Conference & Travel Expenses	\$9,582	\$6,666						
506:00:10 Professional Fees	\$0	\$0				5060010	FID1600	\$100,000
512:00:11 Capital Outlay *	\$0	\$0						
509:00:12 Data Processing *	\$0	\$0						

**Reason for Transfer:**

We are reallocating unused appropriation from the operating expense budget line items to support the operations of the Senior Medicare Patrol. This initiative directly supports one of SMP's primary objectives which is to utilize outreach to empower medicare beneficiaries, their families, and caregivers to prevent, detect, and report health care fraud, errors, and abuse. We're working with our Internal Communications Department on a targeted marketing campaign that specifically addresses the outreach objective. This transfer will allow us to pay vendors who perform work towards this campaign.

  
Secretary

*Kristen Robbins*  
Budget Approval

State Technology Planning Approval  
(approval only needed if applicable \*\*\*)

\* Transfers may not be made from the capital outlay (512:00:11) sub classification unless specific authority for such transfers is provided by law. (ACA 19-4-522(C)(1))  
 \*\* For transfers requested during the month of July 2025 use the agency's fiscal year 2025 expenditures as of April 30, 2025 for each of the Maintenance & Operations commitment items. For transfers requested during the months August 2025 - May 2026, use the agency's fiscal year 2025 expenditures. For transfers requested during the month of June 2026 use the agency's fiscal year 2026 as of April 30, 2025.  
 \*\*\* Transfers requested for the purchase of information technology related items must be in compliance with the agency's Information Technology Plan submitted to the DFA-Technology Planning Unit.