

ARKANSAS REVENUE REPORT

August 2025

Prepared for: **MEMBERS OF THE ARKANSAS GENERAL ASSEMBLY**
HIGHLIGHTS OF THE MONTH AND YEAR-TO-DATE COLLECTIONS

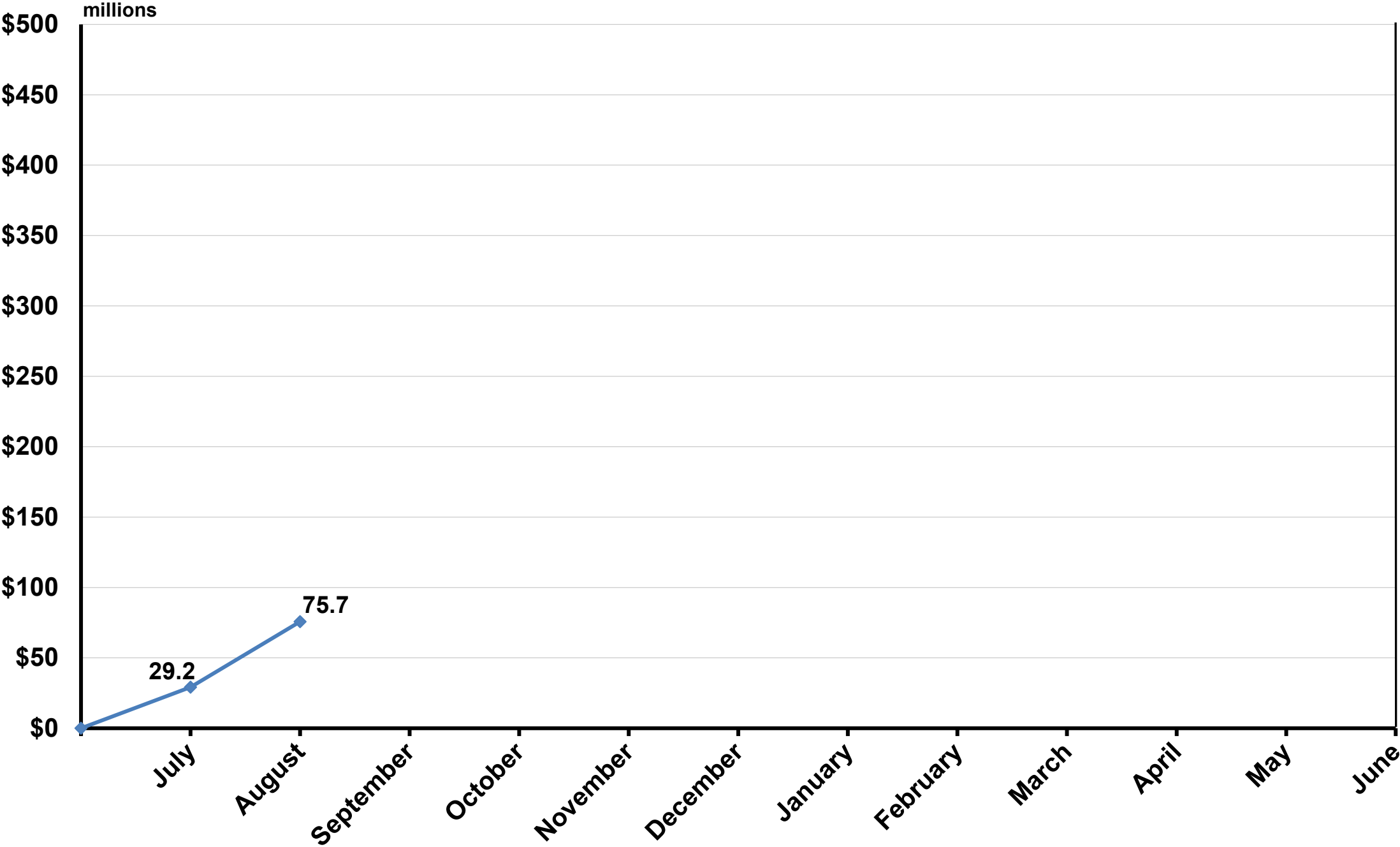
Prepared by: **THE BUREAU OF LEGISLATIVE RESEARCH**

COMPARISON OF THE FIRST TWO MONTHS OF THE 2025-2026 FISCAL YEAR
DISTRIBUTION OF GROSS GENERAL REVENUES
WITH THE SAME PERIOD OF THE 2024-2025 FISCAL YEAR
State Fiscal Year is July 1, 2025 through June 30, 2026

Collections of Gross General Revenues year-to-date of approximately \$1.29 billion, increased \$69.5 million, or 5.7% above the \$1.22 billion collected last fiscal year-to-date. Net General Revenue Available for distribution of \$1.13 billion increased \$82.4 million, or 7.9% from the \$1.04 billion available for distribution in August 2024.

		2025-2026	2024-2025	Change
GROSS GENERAL REVENUES		\$1,293,308,911	\$1,223,236,793	5.7%
Less	Claims & Taxes Erroneously Paid	\$72,992	\$314,253	
	Uncollected Checks	\$265,190	\$299,594	
	EFT Reversals	\$3,023,083	\$2,196,346	
ADJUSTED GENERAL REVENUES		\$1,289,947,647	\$1,220,426,600	5.7%
Less	State Central Services Fund	\$25,798,953	\$24,201,321	6.6%
	Constitutional Officers' Fund	\$12,899,476	\$12,105,594	6.6%
	City-County Tourist Facilities	\$221,977	\$221,977	
	Corporate Income Tax Refunds	\$4,575,928	\$8,785,730	-47.9%
	Water Waste Pollution Abatement Bond	\$2,600,000	\$2,600,000	
	Educational Excellence Trust Fund	\$80,647,707	\$79,559,668	1.4%
	Economic Development Incentive Fund	\$2,835,897	\$4,011,577	-29.3%
	College Saving Bond Fund	\$0	\$0	
	Educational Adequacy Fund	\$7,129,394	\$7,033,210	1.4%
	Amendment 82 Bonds	\$0	\$0	
	GR Highway Casino Gaming	\$0	\$0	
	Individual Income Tax Refunds	\$27,093,349	\$38,171,410	-29.0%
NET AVAILABLE FOR DISTRIBUTION		\$1,126,144,966	\$1,043,736,113	7.9%

Cumulative Deviation From DFA Net General Revenue Available For Distribution Forecast



	August 2025	August 2024	Percent Change	Two Months 2025 - 2026	Two Months 2024 - 2025	Percent Change
<u>GENERAL REVENUES COLLECTED BY THE REVENUE DIVISION</u>						
<u>Gross Receipt Taxes</u>	\$328,619,782.72	\$312,698,637.22	5.1%	\$634,397,346.04	\$608,400,258.69	4.3%
<u>Income Taxes</u>						
Corporation - Final Payments	\$2,131,995.62	\$3,456,918.35	-38.3%	\$7,552,674.46	\$10,798,243.92	-30.1%
Corporation - Estimates	\$3,415,922.61	\$570,262.09	499.0%	\$22,228,740.74	\$16,184,217.46	37.3%
Individual - Final Payments	\$16,814,952.57	\$10,643,512.03	58.0%	\$30,484,330.95	\$22,592,707.23	34.9%
Individual - Withholding - Monthly	\$223,929,685.91	\$217,319,375.55	3.0%	\$446,746,103.95	\$442,535,196.80	1.0%
Individual - Estimates	\$9,898,803.35	\$4,240,920.25	133.4%	\$26,029,605.98	\$9,000,555.75	189.2%
Pass-through Entity	\$7,094,576.38	\$2,746,573.33	158.3%	\$9,746,324.93	\$5,148,542.10	89.3%
Pass-through Entity - Estimates	\$5,590,713.74	\$3,363,553.37	66.2%	\$10,539,245.60	\$6,729,703.27	56.6%
Total Income Taxes	\$268,876,650.18	\$242,341,114.97	10.9%	\$553,327,026.61	\$512,989,166.53	7.9%
<u>Cigarette and Tobacco Taxes</u>						
Cigarette Tax	\$9,378,810.16	\$9,206,193.75	1.9%	\$18,556,154.78	\$19,928,702.20	-6.9%
Cigar and Tobacco Taxes	\$6,153,995.32	\$6,174,166.66	-0.3%	\$11,830,568.72	\$12,499,272.04	-5.3%
Cigarette Paper Tax	\$91,385.76	\$71,562.67	27.7%	\$158,628.03	\$143,541.96	10.5%
Total Cigarette and Tobacco Taxes	\$15,624,191.24	\$15,451,923.08	1.1%	\$30,545,351.53	\$32,571,516.20	-6.2%
<u>Alcoholic Beverage Taxes</u>						
Liquor Tax	\$790,909.08	\$916,177.79	-13.7%	\$1,724,583.82	\$1,853,029.92	-6.9%
Liquor Permits	\$104,375.00	\$142,045.00	-26.5%	\$967,500.00	\$1,093,420.00	-11.5%
Retail Beer Tax	\$1,598,946.03	\$1,639,752.32	-2.5%	\$3,175,410.84	\$3,172,513.70	0.1%
Beer Permits	\$25,360.00	\$24,835.00	2.1%	\$184,782.50	\$231,037.50	-20.0%
Wine Distribution Tax	\$257,254.22	\$217,872.00	18.1%	\$518,813.22	\$479,872.00	8.1%
Small Winery Tax	\$7,391.20	\$7,659.00	-3.5%	\$17,928.35	\$17,874.91	0.3%
Wine Permits	\$14,700.00	\$11,985.00	22.7%	\$79,687.50	\$89,260.00	-10.7%
Liquor Enforcement Tax	\$33,019.25	\$36,490.86	-9.5%	\$69,651.88	\$73,540.32	-5.3%
Wine Distribution Enforcement Tax	\$6,904.00	\$5,710.00	20.9%	\$13,841.00	\$12,554.00	10.3%
Winery Enforcement Tax	\$204.85	\$212.00	-3.4%	\$492.85	\$490.00	0.6%
Beer Enforcement Tax	\$34,608.01	\$36,529.40	-5.3%	\$70,122.27	\$69,219.40	1.3%
ABC Permit Violations	\$23,275.00	\$12,300.00	89.2%	\$23,625.00	\$34,900.00	-32.3%
Light Wine Enforcement Tax	\$470.00	\$459.00	2.4%	\$903.00	\$881.00	2.5%
Light Wine Tax	\$5,114.29	\$4,983.00	2.6%	\$9,817.29	\$9,503.00	3.3%
Light Liquor Tax	\$126,601.46	\$130,203.00	-2.8%	\$253,003.46	\$253,023.00	0.0%
Hard Cider Permits	\$50.00	\$50.00		\$600.00	\$650.00	-7.7%
Total Alcoholic Beverage Taxes	\$3,029,182.39	\$3,187,263.37	-5.0%	\$7,110,762.98	\$7,391,768.75	-3.8%
<u>Racing Taxes</u>						
Dog Racing	\$15,573.89	\$15,615.28	-0.3%	\$37,449.38	\$28,544.43	31.2%
Horse Racing	\$43,573.60	\$36,878.45	18.2%	\$95,192.45	\$96,368.93	-1.2%
Casino License Fee	\$0.00	\$0.00		\$0.00	\$250,000.00	-100.0%
Casino Gaming Tax	\$4,472,707.24	\$4,106,554.10	8.9%	\$10,954,919.58	\$10,451,038.50	4.8%
Paid Fantasy Sports [19-6-201]	\$52,789.68	\$12,421.76	325.0%	\$627,703.41	\$407,175.08	54.2%
Total Racing Taxes	\$4,584,644.41	\$4,171,469.59	9.9%	\$11,715,264.82	\$11,233,126.94	4.3%
<u>Severance Tax - 3/4</u>	\$446,366.69	\$917,699.51	-51.4%	\$1,341,042.74	\$1,806,898.59	-25.8%

	August 2025	August 2024	Percent Change	Two Months 2025 - 2026	Two Months 2024 - 2025	Percent Change
<u>Natural Gas Severance Tax</u>	\$0.00	\$333,795.22	-100.0%	\$675,000.00	\$675,000.00	
<u>Real Estate Transfer Tax</u>	\$348,309.66	\$572,747.29	-39.2%	\$2,607,788.32	\$2,607,788.32	
<u>Fines, Penalties and Court Cost</u>	\$23,657.97	\$21,007.50	12.6%	\$48,015.03	\$42,806.80	12.2%
<u>DWI Reinstatement Fee</u>	\$7,932.87	\$9,666.15	-17.9%	\$17,161.97	\$18,749.64	-8.5%
<u>DUI Reinstatement Fee</u>	\$510.00	\$360.00	41.7%	\$810.00	\$765.00	5.9%
<u>Dyed Distillate Special Fuel Gallonage Tax</u>	\$1,166,847.61	\$979,640.19	19.1%	\$2,189,302.14	\$2,059,155.30	6.3%
<u>Car Wash Fees</u>	\$136,609.45	\$132,897.99	2.8%	\$248,802.11	\$222,714.79	11.7%
<u>Miscellaneous Taxes</u>						
Vending Machine Decal	\$3,986.20	\$12,934.50	-69.2%	\$297,057.12	\$248,088.90	19.7%
Bingo Registration	\$2,280.54	\$1,235.00	84.7%	\$8,560.54	\$5,695.00	50.3%
Bingo Gross Receipts	\$10,736.59	\$10,204.20	5.2%	\$19,127.25	\$23,406.55	-18.3%
Total Miscellaneous Taxes	\$17,003.33	\$24,373.70	-30.2%	\$324,744.91	\$277,190.45	17.2%
<u>SUBTOTAL REVENUE DIVISION</u>	\$622,881,688.52	\$580,842,595.78	7.2%	\$1,244,548,419.20	\$1,180,296,906.00	5.4%
<u>GENERAL REVENUES</u>						
<u>Secretary of State</u>						
Franchise Tax	\$695,472.67	\$559,861.74	24.2%	\$1,566,351.76	\$1,250,515.81	25.3%
<u>Insurance Department</u>						
Premium Tax	\$30,221,759.34	\$24,384,391.96	23.9%	\$30,433,693.27	\$24,771,324.36	22.9%
State Auditor						
Unclaimed Property	\$0.00	\$0.00		\$15,550,007.34	\$15,848,023.76	-1.9%
State Highway & Transportation Dept.						
Motor Carrier Fees	\$25,030.81	\$20,586.55	21.6%	\$40,219.29	\$38,401.48	4.7%
Large Truck Speeding Fine	\$6,901.82	\$4,268.20	61.7%	\$11,656.22	\$9,119.60	27.8%
State Securities Department						
Securities Fees	\$480,345.83	\$423,427.96	13.4%	\$957,262.61	\$817,384.45	17.1%
Commissioner of State Lands						
Mineral Royalties & Leases	\$23,002.40	\$21,936.75	4.9%	\$23,002.40	\$30,522.75	-24.6%
Attorney General						
Professional Fund Raiser Fee	\$0.00	\$5,740.00	-100.0%	\$5,370.00	\$15,020.00	-64.2%
Department of Finance & Administration						
Miscellaneous License-Temp	\$42,781.75	(\$24,544.65)		\$81,648.63	\$722.68	11,198.0%
Multi Tax Holding Account	\$54,515.23	\$49,057.10	11.1%	\$91,280.69	\$158,851.97	-42.5%
<u>TOTAL GENERAL REVENUES</u>	\$654,431,498.37	\$606,287,321.39	7.9%	\$1,293,308,911.41	\$1,223,236,792.86	5.7%

	August 2025	August 2024	Percent Change	Two Months 2025 - 2026	Two Months 2024 - 2025	Percent Change
<u>SPECIAL REVENUES COLLECTED</u>						
<u>BY THE REVENUE DIVISION BY</u>						
<u>BENEFITING FUND OR ACCOUNT:</u>						
<u>State Central Services</u>						
Driver's License Vision Test	\$243,433.26	\$259,417.08	-6.2%	\$481,716.59	\$506,815.63	-5.0%
Gross Receipt Tax Permit	\$34,350.00	\$32,468.75	5.8%	\$71,432.31	\$66,141.55	8.0%
Liability Insurance Reinstatement Fee	\$20.00	\$0.00		\$20.00	\$60.00	-66.7%
Special License Plate Fee	\$364,054.15	\$377,895.66	-3.7%	\$793,174.34	\$746,125.63	6.3%
Special Drivers License [27-16-801 806]	\$80,806.26	\$58,002.76	39.3%	\$83,642.93	\$113,239.99	-26.1%
Validation Decal Fee [27-14-1015]	\$257,993.36	\$275,681.75	-6.4%	\$546,558.53	\$540,142.16	1.2%
DWI Reinstatement Fee [5-65-119(b)]	\$26,178.44	\$31,898.29	-17.9%	\$56,634.50	\$61,873.79	-8.5%
Rental Car Search [27-50-906]	\$232.00	\$0.00		\$255.00	\$123.00	107.3%
Total State Central Services	\$1,007,067.47	\$1,035,364.29	-2.7%	\$2,033,434.20	\$2,034,521.75	-0.1%
<u>Highway and Transportation Department</u>						
Motor Vehicle Trip Permits	\$35,310.00	\$25,080.00	40.8%	\$113,124.00	\$71,676.00	57.8%
Motor Vehicle Licenses	\$12,270,271.24	\$12,137,123.82	1.1%	\$25,902,053.83	\$26,023,348.18	-0.5%
Motor Fuels Tax	\$38,577,643.65	\$37,139,300.89	3.9%	\$72,810,653.89	\$72,853,214.46	-0.1%
Motor Fuels Tax '79 [26-55-205(b)]	\$2,053,911.38	\$1,979,052.89	3.8%	\$3,876,948.99	\$3,881,017.52	-0.1%
Motor Fuels Tax Inc '73 [26-55-205 26-56-201]	\$2,053,911.38	\$1,979,052.89	3.8%	\$3,876,948.99	\$3,881,017.52	-0.1%
Motor Fuel Interstate Users	\$743,985.22	\$747,944.37	-0.5%	\$1,206,572.77	\$1,260,237.77	-4.3%
Cotton Trailer Registration Permit	\$3,657.00	\$4,144.00	-11.8%	\$6,096.00	\$7,675.00	-20.6%
Electric/Hybrid Vehicle Registration Fee	\$468,485.39	\$382,500.52	22.5%	\$983,881.78	\$752,060.68	30.8%
Driver Search Fees [27-50-912 27-23-118]	\$698,133.70	\$5,010.00	13,834.8%	\$2,011,527.70	\$746,544.00	169.4%
Natural Gas Severance	\$1,730,625.26	\$895,791.37	93.2%	\$2,805,249.18	\$895,791.37	213.2%
Motor Fuel Wholesale Tax	\$4,592,494.35	\$4,497,756.54	2.1%	\$8,620,114.42	\$8,755,176.56	-1.5%
Distillate Spec Fuel Wholesale Tax	\$3,808,229.27	\$3,529,289.73	7.9%	\$7,279,518.40	\$7,044,729.50	3.3%
Total Highway and Transportation Department	\$67,036,657.84	\$63,322,047.02	5.9%	\$129,492,689.95	\$126,172,488.56	2.6%
<u>State Police</u>						
Commercial Drivers Lic. Test	\$44,500.00	\$54,565.00	-18.4%	\$93,510.00	\$104,726.00	-10.7%
Liability Insurance Fine	\$600.00	\$875.00	-31.4%	\$1,350.00	\$1,500.00	-10.0%
Driver's License Inc. [27-16-801]	\$484,556.32	\$512,486.06	-5.4%	\$975,765.68	\$985,215.10	-1.0%
Drive Out License	\$168.00	\$220.00	-23.6%	\$322.00	\$364.00	-11.5%
Driver Test Fee	\$0.00	\$0.00		\$0.00	\$9.10	-100.0%
Addl Driver Search Fees [27-23-117]	\$128,137.68	\$634.50	20,095.1%	\$366,330.18	\$147,934.50	147.6%
VIN Inspection Fee [27-14-725]	\$65,727.99	\$59,598.65	10.3%	\$135,163.97	\$125,174.29	8.0%
Total State Police	\$723,689.99	\$628,379.21	15.2%	\$1,572,441.83	\$1,364,922.99	15.2%
Miscellaneous Agencies						
Prostate Cancer Foundation-Add. Tobacco Tax	\$9,286.74	\$9,256.30	0.3%	\$18,158.32	\$19,418.30	-6.5%
Forestry Commission						
Timber Severance	\$333,493.49	\$358,217.64	-6.9%	\$640,397.27	\$647,576.61	-1.1%
Boating Safety						
Motor Boat Registration	\$84,673.59	\$92,931.38	-8.9%	\$213,023.55	\$224,693.91	-5.2%

	August 2025	August 2024	Percent Change	Two Months 2025 - 2026	Two Months 2024 - 2025	Percent Change
County Aid						
Severance Tax - 1/4	\$643,357.66	\$338,944.27	89.8%	\$814,257.52	\$655,544.98	24.2%
Real Estate Transfer [26-60-105]	\$204,691.41	\$202,740.02	1.0%	\$268,631.20	\$241,742.29	11.1%
Add.Severance Tax [26-58-113]	\$94,166.47	\$98,046.40	-4.0%	\$188,555.52	\$183,306.85	2.9%
Aeronautics Department						
Aviation Sales Tax	\$966,616.11	\$2,381,100.99	-59.4%	\$3,235,407.19	\$3,526,788.31	-8.3%
Soybean Board						
Soybean Tax - State	\$57,210.08	\$65,971.15	-13.3%	\$128,333.18	\$142,057.38	-9.7%
Soybean Tax - National	\$55,830.43	\$62,940.82	-11.3%	\$125,945.20	\$138,276.67	-8.9%
Oil Museum						
Severance Tax - Oil & Brine	\$8,952.61	\$6,092.72	46.9%	\$13,754.59	\$11,709.81	17.5%
Clerks Continuing Education						
Real Estate Transfer [26-60-105]	\$0.00	\$0.00		\$124,742.27	\$124,742.27	
Oil & Gas Commission						
Additional Severance Tax - Brine	\$9,589.41	\$9,688.58	-1.0%	\$18,412.52	\$18,435.43	-0.1%
Ark. Beef Council						
Beef Council - State	\$33,513.00	\$31,030.23	8.0%	\$62,056.29	\$61,316.75	1.2%
Beef Council - National	\$33,513.00	\$31,030.23	8.0%	\$62,056.29	\$61,316.74	1.2%
Wheat Board						
Wheat Tax	\$14,470.37	\$8,272.19	74.9%	\$38,356.91	\$53,173.02	-27.9%
Rice Board						
Rice Tax	\$151,147.83	\$72,804.02	107.6%	\$360,739.95	\$193,197.44	86.7%
Ark. Natural & Cultural Resources Grant & Trust						
Add'l. Real Estate Transfer - 80%	\$3,276,502.19	\$3,243,847.29	1.0%	\$7,291,584.34	\$6,861,698.01	6.3%
Parks & Tourism						
Add'l Real Estate Transfer - 10%	\$409,562.77	\$405,480.85	1.0%	\$911,448.02	\$857,712.19	6.3%
Natural & Cultural Resources Historic Preservation						
Add'l Real Estate Transfer - 10%	\$409,562.77	\$405,480.85	1.0%	\$911,448.02	\$857,712.19	6.3%
Public Health						
DWI Reinstatement Fee [5-65-119(a)]	\$5,553.00	\$6,766.30	-17.9%	\$12,013.39	\$13,124.75	-8.5%
DUI Reinstatement Fee [5-65-310]	\$340.00	\$240.00	41.7%	\$540.00	\$510.00	5.9%
Amusement Machines	\$9,372.50	\$18,452.50	-49.2%	\$31,227.55	\$35,160.05	-11.2%
Disease & Pest Control						
Livestock & Poultry Vacc. Fee	\$31,151.00	\$38,013.16	-18.1%	\$71,497.21	\$80,058.37	-10.7%
Petroleum Storage Tank						
Environmental Assurance Fee	\$737,951.27	\$634,227.77	16.4%	\$1,390,120.23	\$1,289,096.58	7.8%

	August 2025	August 2024	Percent Change	Two Months 2025 - 2026	Two Months 2024 - 2025	Percent Change
Commercial Drivers License						
Driver's Search Fee	\$209,147.12	\$2,071.00	9,998.8%	\$608,358.12	\$201,827.00	201.4%
Commercial Drivers License Fee	\$68,510.06	\$69,263.11	-1.1%	\$137,317.31	\$134,174.21	2.3%
CDL Fund - Expedited Title Fee	\$200,025.08	\$302,332.20	-33.8%	\$427,353.65	\$590,724.33	-27.7%
CDL Fund - Title Application Fee	\$2,718.81	\$2,731.81	-0.5%	\$6,291.71	\$6,168.14	2.0%
Swine Testing Fee	\$9.00	\$15.00	-40.0%	\$35.00	\$15.00	133.3%
Telecommunication Equipment						
Local Exchange Carrier Surcharge	\$52,595.96	\$50,269.62	4.6%	\$102,524.62	\$100,323.87	2.2%
Conservation Tax						
Sales & Use Tax - 1/8 cent	\$10,034,097.41	\$9,318,080.28	7.7%	\$19,560,837.10	\$18,493,849.09	5.8%
Arkansas Corn and Grain Promotion						
Corn & Grain Assessment	\$31,821.52	\$64,627.80	-50.8%	\$50,552.32	\$120,236.84	-58.0%
Catfish Promotion Board						
Catfish Feed Assessment	\$3,499.09	\$3,845.01	-9.0%	\$6,091.97	\$6,777.03	-10.1%
Game Protection						
Fines & Interest	\$95,663.51	\$99,847.45	-4.2%	\$201,299.04	\$193,336.79	4.1%
Public School						
Amusement Machines	\$0.00	\$0.00		\$30,000.00	\$30,000.00	
Breast Cancer Research (UAMS)						
Additional Tobacco Tax	\$65,457.13	\$65,232.60	0.3%	\$128,038.71	\$136,951.08	-6.5%
Breast Cancer/Komen License Plate	\$13,383.83	\$15,141.67	-11.6%	\$29,483.83	\$30,661.82	-3.8%
Breast Cancer Control (Health Dept.)						
Additional Tobacco Tax	\$233,904.80	\$233,098.11	0.3%	\$457,557.56	\$489,420.91	-6.5%
Aging and Adult Services (Meals on Wheels)						
Additional Tobacco Tax	\$140,895.59	\$139,884.29	0.7%	\$278,373.18	\$299,289.19	-7.0%
UAMS						
Additional Tobacco Tax	\$28,817.25	\$28,716.50	0.4%	\$56,378.48	\$60,308.65	-6.5%
<u>Property Tax Relief - Amendment 79</u>						
Sales & Use Tax - 1/2 cent	\$35,810,426.55	\$33,711,458.60	6.2%	\$69,522,121.05	\$65,916,522.40	5.5%
Dyed Diesel Tax [26-56-224]	\$131,026.92	\$110,351.94	18.7%	\$243,970.01	\$228,899.51	6.6%
<u>Education Adequacy</u>						
Sales & Use Tax - 7/8 cent	\$62,706,780.41	\$59,003,283.15	6.3%	\$121,861,977.28	\$115,466,894.81	5.5%
Dyed Diesel Tax [26-56-224]	\$229,682.41	\$193,440.48	18.7%	\$427,664.96	\$401,247.56	6.6%
<u>In God We Trust</u>						
Special License Plate Fee [27-15-4903 4904]	\$12,732.87	\$12,573.33	1.3%	\$26,564.30	\$25,684.78	3.4%
<u>REVENUE DIVISION:</u>						
<u>TOTAL SPECIAL REVENUES COLLECTED</u>	\$186,419,118.32	\$176,933,630.13	5.4%	\$364,194,062.71	\$348,803,615.21	4.4%

TO: Members of the Arkansas General Assembly
FROM: Bureau of Legislative Research
DATE: September 5, 2025
SUBJECT: FY2025 ANNUAL REVENUE REPORT - COLLECTION OF GENERAL & SPECIAL REVENUES

Attached is the 2024-2025 Annual Revenue Report, which includes schedules reflecting the collection of General Revenues and Special Revenues, and the distribution of General Revenues for the 2024-2025 fiscal year as compared to the previous fiscal year. In summary, Adjusted Gross General Revenue collections of approximately \$8.36 billion was a decreased of \$349 million or -4.01% below the \$8.7 billion collected in the previous fiscal year. Net General Revenues available for distribution in fiscal year 2024-25 of \$6.68 billion decreased \$221.1 million below the \$6.9 billion available for distribution in fiscal year 2023-24. Gross Special Revenues of \$3.0 billion increased \$56 million above the \$2.97 billion collected in fiscal year 2023-24.

**Comparison of Gross General Revenue Collections
and the Percent Change Compared to Previous Year**

	<u>Gross Collections</u>	<u>Increase / Decrease</u>	<u>Percent Change</u>
2011-12	\$5,936,050,737	\$249,995,969	4.40%
2012-13	\$6,224,082,674	\$288,031,936	4.85%
2013-14	\$6,252,745,790	\$28,663,116	0.46%
2014-15	\$6,456,652,690	\$203,906,900	3.26%
2015-16	\$6,470,019,753	\$13,367,063	0.21%
2016-17	\$6,570,362,651	\$100,342,898	1.55%
2017-18	\$6,738,324,215	\$167,961,564	2.56%
2018-19	\$7,238,591,278	\$500,267,063	7.42%
2019-20	\$6,982,557,311	(\$256,033,967)	-3.54%
2020-21	\$8,146,620,023	\$1,164,062,712	16.67%
2021-22	\$8,773,124,694	\$626,504,671	7.69%
2022-23	\$8,850,014,352	\$76,889,658	0.88%
2023-24	\$8,708,700,279	(\$141,314,073)	-1.60%
2024-25	\$8,359,662,968	(\$349,037,311)	-4.01%

* Gross Collections after Adjustments.

**General Revenue: Gross Income Tax, Sales Tax and all other General Revenue Tax Collections and the
Percentage Change Compared to the Previous Year.**

	<u>Income Tax</u>		<u>Sales & Use Tax</u>		<u>All Other General Revenues & Adjustments</u>	
	<u>Collections</u>	<u>% Change</u>	<u>Collections</u>	<u>% Change</u>	<u>Collections</u>	<u>% Change</u>
2011-12	\$3,358,689,676	6.2%	\$2,137,348,913	2.8%	\$440,012,149	-1.0%
2012-13	\$3,607,450,578	7.4%	\$2,156,396,128	0.9%	\$460,235,968	4.6%
2013-14	\$3,555,440,212	-1.4%	\$2,208,597,538	2.4%	\$488,708,040	6.2%
2014-15	\$3,725,258,353	4.8%	\$2,235,959,870	1.2%	\$495,434,467	1.4%
2015-16	\$3,638,868,042	-2.3%	\$2,327,600,299	4.1%	\$503,551,412	1.6%
2016-17	\$3,653,966,160	0.4%	\$2,378,801,254	2.2%	\$537,595,237	6.8%
2017-18	\$3,769,318,821	3.2%	\$2,458,991,497	3.4%	\$510,013,897	-5.1%
2018-19	\$4,176,624,553	10.8%	\$2,508,589,026	2.0%	\$553,377,699	8.5%
2019-20	\$3,906,569,964	-6.5%	\$2,577,205,678	2.7%	\$498,781,669	-9.9%
2020-21	\$4,631,352,956	18.6%	\$2,921,063,440	13.3%	\$594,203,627	19.1%
2021-22	\$5,016,205,247	8.3%	\$3,220,333,807	10.2%	\$536,585,640	-9.7%
2022-23	\$4,765,805,710	-5.0%	\$3,471,483,507	7.8%	\$612,725,135	14.2%
2023-24	\$4,605,553,850	-3.4%	\$3,533,039,245	1.8%	\$570,107,184	-7.0%
2024-25	\$4,133,545,905	-10.2%	\$3,540,712,234	0.2%	\$685,404,830	20.2%

STATE OF ARKANSAS
ANALYSIS OF GENERAL AND SPECIAL REVENUES
COLLECTED DURING FISCAL YEAR 2024-2025

Prepared by the
Bureau of Legislative Research of the
Legislative Council

<u>Taxes, Fees, Permits, and Earnings</u>	<u>GENERAL REVENUES</u>	<u>SPECIAL REVENUES</u>	<u>TOTAL REVENUES</u>
Aboveground Storage Tank Registration		\$32,300.00	\$32,300.00
Abstractors Examining Board Fees		\$12,210.00	\$12,210.00
ABC Fines	\$179,285.00	\$20,959.91	\$200,244.91
ABC Permits		\$355,485.00	\$355,485.00
ABC Transcripts		-	\$0.00
Amusement Machine Tax		\$164,868.55	\$164,868.55
Anonymous Contributions (SOS)	\$50.00	-	\$50.00
Arkansas Corn & Grain Promotion Fee		\$1,039,088.22	\$1,039,088.22
Asbestos Fees - D.E.Q.		\$298,640.00	\$298,640.00
Asset Forfeiture		\$564,559.34	\$564,559.34
Athletic Commission Fees		-	\$0.00
Bail Bond Fees		\$553,315.00	\$553,315.00
Bail Bondsman	\$86,712.47	-	\$86,712.47
Bank Department Fees		\$16,446,538.94	\$16,446,538.94
Beef Council Assessment		\$411,589.29	\$411,589.29
Beer Retail Tax	\$17,004,006.71	-	\$17,004,006.71
Beer Permits	\$1,420,110.00	-	\$1,420,110.00
Beer Tax- 25 cents Per Barrel	\$379,485.16	-	\$379,485.16
Beverage Excise Tax - 3%		-	\$0.00
Bingo Registration Fees	\$45,505.00	-	\$45,505.00
Bingo Tax	\$129,630.02	-	\$129,630.02
Boiler Inspection Fees		\$680,996.00	\$680,996.00
Brucellosis Control - Fee, License & Permit		\$545,250.50	\$545,250.50
Building Authority Fees		-	\$0.00
Car Wash Fees	\$1,299,132.18	-	\$1,299,132.18
Casino Gaming Tax	\$62,016,032.08	-	\$62,016,032.08
Casino Fees, Fines and Licensing	\$255,000.00	-	\$255,000.00
Catfish Assessment		\$24,945.25	\$24,945.25
Child Care Facility License Fee		\$106,650.00	\$106,650.00
Child Passenger Protection Fines		\$144,024.44	\$144,024.44
Cigar and Tobacco Tax	\$71,863,679.61	-	\$71,863,679.61
Cigarette Fire Safety Fees		\$55,000.00	\$55,000.00
Cigarette Paper Tax	\$883,274.80	\$1,761,805.45	\$2,645,080.25
Tobacco Permits		\$692,830.00	\$692,830.00
Cigarette Tax	\$110,237,141.42	-	\$110,237,141.42
Commerl. Drivers License - Expedited Title		\$3,365,611.53	\$3,365,611.53
Commerl. Drivers License - License Fee		\$885,229.22	\$885,229.22
Commerl. Drivers License - Search Fee		\$2,212,529.82	\$2,212,529.82
Commercial Drivers License - Test Fee		\$527,506.00	\$527,506.00
Community Corrections Operations		-	\$0.00
Community Corrections Parole Fees		\$13,692,666.75	\$13,692,666.75
Concealed Weapons License Fee		\$746,238.15	\$746,238.15
Cosmetology Board Fees		\$103,690.80	\$103,690.80
Cotton Trailer Registration Fee		\$41,252.32	\$41,252.32
County Assessors Continuing Education		\$45,000.00	\$45,000.00
Court Fee-Law Enforcement		\$2,332,716.44	\$2,332,716.44
Criminal History Search Fee		\$6,417,680.25	\$6,417,680.25
Fines, Penalties and Court Cost	\$947,330.00	-	\$947,330.00
DHS/DCFS Grant1698/01		\$1,667,966.25	\$1,667,966.25
Dispensing Opticians Fees		\$16,260.00	\$16,260.00

<u>Taxes, Fees, Permits, and Earnings</u>	<u>GENERAL REVENUES</u>	<u>SPECIAL REVENUES</u>	<u>TOTAL REVENUES</u>
Drive Out License		\$1,976.00	\$1,976.00
Drivers Licenses		\$9,808,846.29	\$9,808,846.29
Drivers License Reinstatement 1001/03		\$6,755,016.80	\$6,755,016.80
Drivers License - Special Fees		\$1,071,621.66	\$1,071,621.66
Drivers Records - Search Fees		\$8,627,569.64	\$8,627,569.64
Drivers License Vision Test		\$2,822,326.76	\$2,822,326.76
Driver Monitoring		\$78,751.74	\$78,751.74
Drivers Test Fee		\$776,072.94	\$776,072.94
DUI Reinstatement Fee	\$4,632.00	-	\$4,632.00
DWI Fees		\$3,088.00	\$3,088.00
DWI Reinstatement Fee	\$131,888.02	\$527,551.87	\$659,439.89
Dyed Distillate Special Fuel Tax	\$8,459,943.63	\$2,582,391.01	\$11,042,334.64
Elder and Disabled Victims		-	\$0.00
Egg & Poultry Grading/Inspection Fees		\$2,993,538.50	\$2,993,538.50
Electric/Hybrid Vehicle Registration		-	\$0.00
Electrical Examiner's License		\$647,030.00	\$647,030.00
Electronic Games License Fees		-	\$0.00
Electronic Games Privilege Fee			\$0.00
Elevator Inspection Fees		\$439,063.00	\$439,063.00
Employment Agency Permits	\$5,721.00	-	\$5,721.00
Equine Infectious Anemia Control Fee		\$87,938.14	\$87,938.14
Estate Tax		-	\$0.00
Fair Housing Commission		-	\$0.00
Fire Protection Tax		-	\$0.00
Firework License & Penalty		\$115,185.00	\$115,185.00
Franchise Tax	\$8,000,000.00	-	\$8,000,000.00
Franchise Tax - Educational Adequacy		\$31,129,569.66	\$31,129,569.66
Game & Fish Commission Fees		\$34,806,335.59	\$34,806,335.59
Game & Fish Commission Fines		\$653,052.49	\$653,052.49
Handicapped Parking Fees		\$21,104.22	\$21,104.22
Hard Cider Permit	\$2,000.00	-	\$2,000.00
Hazardous Materials Management Fee		\$178,704.57	\$178,704.57
Hazardous Waste Permits		\$735,008.90	\$735,008.90
Health Department Fees		\$10,745,227.27	\$10,745,227.27
HACVR Board Fees		\$643,730.00	\$643,730.00
Highway & Trans. Dept. Misc. Income		\$155,062.18	\$155,062.18
In God We Trust License Plate Fee		\$133,225.04	\$133,225.04
Income Tax - Corporate Estimates	\$370,431,574.27	\$45,128,286.64	\$415,559,860.91
Income Tax - Corporate Final Payments	\$162,636,193.93	-	\$162,636,193.93
Income Tax - Individual Estimates	\$220,503,078.79	-	\$220,503,078.79
Income Tax - Individual Final Payments	\$336,478,737.30	-	\$336,478,737.30
Income Tax - Indiv. Withholding- Mth.	\$2,810,704,111.51	-	\$2,810,704,111.51
Income Tax - Pass Trough Estimates	\$166,644,042.84		\$166,644,042.84
Income Tax - Pass Trough Final	\$66,148,166.24		\$66,148,166.24
Individ. Sewage Disposal Sys. Permits		\$1,278,106.56	\$1,278,106.56
Industrial Hemp		\$14,200.00	\$14,200.00
Insurance Agents Fees and Licenses		\$25,075,734.55	\$25,075,734.55
Insurance Premium Tax	\$281,887,777.54	\$110,051,041.63	\$391,938,819.17
Insurance Premium - Fire Protection		\$25,033,624.00	\$25,033,624.00
Intransit Auto Fees		-	\$0.00
Landfill Closure Fee - D.E.Q.		\$3,341,385.47	\$3,341,385.47
Large Truck Speeding Fines	\$55,269.99	-	\$55,269.99
Law Enforcement Training Act 372 of '19		\$108,253.77	\$108,253.77
Layout Center Permit 3-4-601	\$300.00	-	\$300.00
Lie Detector Test		\$230.00	\$230.00
Liquefied Petroleum Gas Fees		\$365,910.00	\$365,910.00
Liquor Permits	\$3,549,067.50	-	\$3,549,067.50
Liquor Enf. Tax	\$441,734.41	-	\$441,734.41
Liquor Tax - \$2.50 Per Gallon	\$11,328,035.54	-	\$11,328,035.54
Liquor Tax - \$1.00/.50 Per Gallon	\$1,243,818.50	-	\$1,243,818.50

<u>Taxes, Fees, Permits, and Earnings</u>	<u>GENERAL REVENUES</u>	<u>SPECIAL REVENUES</u>	<u>TOTAL REVENUES</u>
Livestock and Poultry Commission		\$1,629,202.56	\$1,629,202.56
Manufactured Home Commission Fees		\$202,558.92	\$202,558.92
Massage Therapy License Fees		-	\$0.00
Marriage License Fee-Children's Trust Fund		\$263,915.00	\$263,915.00
Marriage License Fee-Domestic Peace Fund		\$340,134.55	\$340,134.55
Medical Marijuana	\$8,223,561.88	\$38,803,790.49	\$47,027,352.37
Milk Inspection Fees		\$412,183.36	\$412,183.36
Miscellaneous License & Fees	\$1,721,610.75	\$1,702,995.35	\$3,424,606.10
Mixed Drink Tax		-	\$0.00
Mixed Drink Tax - 4%		\$7,787,003.49	\$7,787,003.49
Motor Boat Registration		\$889,020.22	\$889,020.22
Motor Carrier Fees - Highway Dept.	\$213,222.04	-	\$213,222.04
Motor Carrier-Insurance Registration		\$1,696,492.88	\$1,696,492.88
Motor Fuels Tax		\$440,102,901.55	\$440,102,901.55
Motor Fuel Tax - Act 437 of '79		\$21,373,715.73	\$21,373,715.73
Motor Fuel Tax - Act 445 of '73		\$21,373,715.73	\$21,373,715.73
Motor Vehicle Comm. Fees & Pen.		\$429,599.00	\$429,599.00
Motor Vehicle Fines - Act 988 of '91		\$114,832.83	\$114,832.83
Motor Vehicle Insurance Fine		\$593,364.28	\$593,364.28
Motor Vehicle License		\$150,241,254.71	\$150,241,254.71
Motor Vehicle License Special Plate Fee		\$39,401.25	\$39,401.25
Motor Vehicle Title Transfer		\$12,494,360.33	\$12,494,360.33
Motor Vehicle Trip Permits		\$388,892.00	\$388,892.00
Motor Vehicle Validation Decal Fee		\$2,891,939.83	\$2,891,939.83
Motorized Bicycle License		-	\$0.00
Nursing Home Administrative License Fee		\$61,970.00	\$61,970.00
Oil & Gas Commission Fees		\$3,645,833.13	\$3,645,833.13
Overweight Permits & Penalties		\$19,284,667.55	\$19,284,667.55
Paid Fantasy Sports	\$2,111,661.05	-	\$2,111,661.05
Permit Fees - D.E.Q.		\$11,910,857.07	\$11,910,857.07
Pet Store Registration Fee	\$100.00	-	\$100.00
Plant Board Fees		\$10,502,146.15	\$10,502,146.15
Plumbers License		\$910,916.00	\$910,916.00
Precious Metal Dealer's License		-	\$0.00
Profess. Fund Raisers & Solicitors Fee	\$62,130.00	-	\$62,130.00
Private Career College Fee		\$213,443.45	\$213,443.45
Prostate Cancer		\$109,410.24	\$109,410.24
Public Service Commission Fees		\$9,509,194.00	\$9,509,194.00
Public Service - Utility Safety		\$523,899.00	\$523,899.00
Racing Taxes - Dog	\$189,699.53	-	\$189,699.53
Racing Taxes-Dog-Human Dev. Centers		-	\$0.00
Racing Taxes - Dog - Indigent Patients		-	\$0.00
Racing - Dog - Mid South		\$6,935.10	\$6,935.10
Racing - Dog - Municipal		-	\$0.00
Racing Taxes - Horse	\$1,162,966.36	-	\$1,162,966.36
Radiation Protection Fees		\$2,641,721.37	\$2,641,721.37
Real Estate Transfer Tax	\$2,607,788.32	\$70,789,188.66	\$73,396,976.98
Recycling Fees - D.E.Q.		\$5,865,802.98	\$5,865,802.98
Reg. Substance Store-Tank License		\$547,280.00	\$547,280.00
Rice Board Assessment		\$5,608,694.61	\$5,608,694.61
Sales & Use Tax	\$3,540,712,233.57	\$400,888,474.20	\$3,941,600,707.77
Sales Tax - Educational Adequacy		\$689,607,860.36	\$689,607,860.36
Sales Tax - Aviation		\$20,072,248.72	\$20,072,248.72
Sales Tax - Conservation Tax		\$111,147,087.24	\$111,147,087.24
Sales Tax - Liquor Excise and Mixed Drink	\$38,712,687.68	-	\$38,712,687.68
Sales Tax - Long Term Vehicle Lease		-	\$0.00
Sales Tax - Property Tax Relief		\$392,580,109.83	\$392,580,109.83
Sales Tax - Residential Moving	\$1,111,473.91	-	\$1,111,473.91
Sales Tax - Short-Term Rental	\$5,732,128.71	-	\$5,732,128.71
Sales Tax - Vehicle Rental	\$9,599,417.90	\$9,599,658.01	\$19,199,075.91

<u>Taxes, Fees, Permits, and Earnings</u>	<u>GENERAL REVENUES</u>	<u>SPECIAL REVENUES</u>	<u>TOTAL REVENUES</u>
Sales Tax - Wholesale Vending	\$141,596.36	-	\$141,596.36
Secretary of State - Sales & Fees		\$5,205,400.52	\$5,205,400.52
Securities Department Fees	\$18,451,335.84	\$6,815,997.69	\$25,267,333.53
Security Department-Operations	\$2,413,709.76	-	\$2,413,709.76
Security Guard/Investigator Fees		\$594,220.00	\$594,220.00
Seedling Sales - Forestry Dept.		\$1,270,759.48	\$1,270,759.48
Severance Tax	\$9,606,134.29	\$4,366,432.77	\$13,972,567.06
Severance Tax-Natural Gas	\$675,000.00	\$18,866,331.93	\$19,541,331.93
Severance Tax-Oil Museum-310 of '77		\$19,656.85	\$19,656.85
Severance Tax-Oil Museum-759 of '79		\$44,917.71	\$44,917.71
Severance Tax - Timber		\$3,722,864.35	\$3,722,864.35
Sex/Child Offender Registration Fees		\$63,902.62	\$63,902.62
SHARE - Health Record Fee		\$2,625,258.25	\$2,625,258.25
Social Work License Fees		\$16,427.00	\$16,427.00
Soybean Assessment		\$8,343,581.91	\$8,343,581.91
Spinal Cord Interest		-	\$0.00
State Board of Nursing Fees		\$4,108,776.09	\$4,108,776.09
State Insurance Department Fees		\$46,105,640.52	\$46,105,640.52
State Police Fees		\$5,145,401.72	\$5,145,401.72
Swine Testing Fee		\$1,112.00	\$1,112.00
Telecommunication Equipment Surcharge		\$608,042.16	\$608,042.16
Timber Land Tax		\$2,869,486.54	\$2,869,486.54
Timber Sales - State		\$1,523,612.80	\$1,523,612.80
Tobacco Tax-Breast Cancer Control/ Research		\$4,040,700.24	\$4,040,700.24
Tourism Tax - 2%		\$26,113,118.09	\$26,113,118.09
Uniform Court Filing Fee		\$3,428,539.66	\$3,428,539.66
Use Tax - Aviation		-	\$0.00
Used Motor Vehicle Dealer Fee		\$825,030.00	\$825,030.00
Used Tire Recycling Fund		\$8,500,551.02	\$8,500,551.02
Vending Machine Decal	\$447,856.08	-	\$447,856.08
Veterinary Examiners Board Fees		\$123,705.75	\$123,705.75
Waste Tire Fee		-	\$0.00
Waste Tire Fee - D.E.Q		\$637,605.53	\$637,605.53
Waste Tire - District Fee		-	\$0.00
Wheat Promotion Board Assessments		\$59,325.33	\$59,325.33
Light Wine Enforcement Tax	\$4,797.01	-	\$4,797.01
Light Wine Tax	\$52,823.86	-	\$52,823.86
Wine Permits	\$473,967.50	-	\$473,967.50
Small Winery Tax	\$108,223.28	-	\$108,223.28
Wine Distribution Tax	\$3,073,236.51	-	\$3,073,236.51
Wine Distribution Enforcement Tax	\$80,153.00	-	\$80,153.00
Winery Enforcement Tax	\$2,885.60	-	\$2,885.60
Wine Grants		\$1,238,670.00	\$1,238,670.00
		-	\$0.00
			\$0.00
<u>Earnings - Institutions and Departments:</u>			
Human Dev.Centers-Earnings & Royal.		\$19,814.72	\$19,814.72
Correction Dept. - Farm		\$8,239,029.41	\$8,239,029.41
Correction Dept. - Industry		\$7,887,797.75	\$7,887,797.75
Comm. of State Lands-Royal. & Leases	\$316,570.57	-	\$316,570.57
Forestry Commission - Rents		-	\$0.00
Geological Survey - Income		-	\$0.00
Highway Dept. - Royalties		\$11,867.33	\$11,867.33
Southern AR University - Leases		-	\$0.00
Heritage Dept. - Royalties		\$93,172.88	\$93,172.88
University of AR Fayetteville - Royal. & Leases		-	\$0.00
Educational Television - Lease Bonus		\$540.38	\$540.38
Auditor - Unclaimed Property	\$15,848,023.76	-	\$15,848,023.76
Parks and Tourism - Royalties		\$8,123.33	\$8,123.33
TOTAL GROSS REVENUES	\$8,379,259,462.58	\$3,026,245,249.37	\$11,405,504,711.95

<u>Taxes, Fees, Permits, and Earnings</u>	<u>GENERAL REVENUES</u>	<u>SPECIAL REVENUES</u>	<u>TOTAL REVENUES</u>
TOTAL GROSS REVENUES	<u>\$8,379,259,462.58</u>	<u>\$3,026,245,249.37</u>	<u>\$11,405,504,711.95</u>
LESS:			
Claims & Taxes Erroneously Paid	\$645,786.81	1,225,690.00	\$1,871,476.81
Uncollected Checks	\$1,706,100.07	329,665.50	\$2,035,765.57
Other	\$17,244,607.66	52,327.57	\$17,296,935.23
ADJUSTED GROSS REVENUES	<u>\$8,359,662,968.04</u>	<u>\$3,024,637,566.30</u>	<u>\$11,384,300,534.34</u>
LESS:			
Constitutional Officers Fund	\$83,497,957.92	\$ 24,757,929.44	\$108,255,887.36
State Central Services Fund	\$166,986,048.67	\$ 49,515,858.88	\$216,501,907.55
Income Tax Refunds - Corporation	\$137,295,525.67	-	\$137,295,525.67
Income Tax Refunds - Individuals	\$654,986,628.52	-	\$654,986,628.52
College Savings Bond Fund	\$23,292,690.27	-	\$23,292,690.27
City-County Tourist Facilities	\$887,908.00	-	\$887,908.00
Educational Excellence Trust Fund	\$477,358,006.00	-	\$477,358,006.00
Water Waste Pollution Abatement Bond	\$14,800,000.00	-	\$14,800,000.00
Economic Development & Incentive Fund	\$44,802,043.00	-	\$44,802,043.00
Amendment 82 Bonds	\$5,285,436.24	-	\$5,285,436.24
Educational Adequacy Fund	\$42,199,258.00	-	\$42,199,258.00
Highway Casino Gaming	\$28,887,476.50	-	\$28,887,476.50
Total Deductions	<u>\$1,680,278,978.79</u>	<u>\$123,789,647.20</u>	<u>\$1,804,068,625.99</u>
NET AVAILABLE FOR DISTRIBUTION	<u>\$6,679,383,989.25</u>	<u>\$2,950,363,777.98</u>	<u>\$9,629,747,767.23</u>

* Total Revenues do not account for transfers

Distribution of Net General Revenues for Fiscal Year 2023, Fiscal Year 2024 and Fiscal Year 2025

	DISTRIBUTION OF 2022-23		DISTRIBUTION OF 2023-24		% Change FY2024 Compared to FY2023	DISTRIBUTION OF 2024-25		% Change FY2025 Compared to FY2024
	GENERAL REVENUES	% OF TOTAL	GENERAL REVENUES	% OF TOTAL		GENERAL REVENUES	% OF TOTAL	
GROSS GENERAL REVENUES	\$8,874,304,567		\$8,735,108,713		-1.57%	\$8,379,259,463		-4.07%
LESS:								
Claims and Taxes	\$1,227,270	--	\$415,214	--	-66.17%	\$645,787	--	55.53%
Uncollected Checks	\$2,276,850	--	\$2,108,932	--	-7.37%	\$1,706,100	--	-19.10%
Other	\$20,786,095	--	\$23,884,288	--	14.91%	\$17,244,608	--	-27.80%
GENERAL REVENUES	\$8,850,014,352	--	\$8,708,700,279	--	-1.60%	\$8,359,662,968	--	-4.01%
LESS:								
Constitutional Officers Fund	\$87,834,525	--	\$87,087,805	--	-0.85%	\$83,497,958	--	-4.12%
State Central Services	\$184,452,502	--	\$182,884,390	--	-0.85%	\$166,986,049	--	-8.69%
Income Tax Refunds - Corporation	\$60,350,332	--	\$136,052,353	--	125.44%	\$137,295,526	--	0.91%
Income Tax Refunds - Individuals	\$768,136,969	--	\$782,943,176	--	1.93%	\$654,986,629	--	-16.34%
College Savings Bond Fund	\$18,276,713	--	\$23,310,499	--	27.54%	\$23,292,690	--	-0.08%
City-County Tourist Facilities	\$887,908	--	\$887,908	--	0.00%	\$887,908	--	0.00%
Educational Excellence Trust Fund	\$432,253,050	--	\$468,374,822	--	8.36%	\$477,358,006	--	1.92%
Water Waste Pollution Abatement Bond	\$14,800,000	--	\$14,800,000	--	0.00%	\$14,800,000	--	0.00%
Econ. Dev. Incentive Fund	\$32,830,881	--	\$39,170,750	--	19.31%	\$44,802,043	--	14.38%
Educational Adequacy Fund	\$38,211,903	--	\$41,405,129	--	8.36%	\$42,199,258	--	1.92%
Highway Casino Gaming	\$21,282,278	--	\$25,972,319	--	22.04%	\$28,887,477	--	11.22%
Amendment 82 Bonds	\$5,286,885	--	\$5,278,063	--	-0.17%	\$5,285,436	--	0.14%
Subtotal Deductions	\$1,664,603,946	--	\$1,808,167,214	--	8.62%	\$1,680,278,979	--	-7.07%
NET AVAILABLE FOR DISTRIBUTION	\$7,185,410,406	--	\$6,900,533,065	--	-3.96%	\$6,679,383,989	--	-3.20%

General Revenue Distributed and the Percentage Allotment to each Account

PUBLIC SCHOOL FUND								
Div. of Elementary & Secondary Ed	\$2,291,011,525	31.88%	\$2,409,366,375	34.92%	5.17%	\$2,443,582,431	36.58%	1.42%
State Library	\$5,641,919	0.08%	\$5,641,919	0.08%	0.00%	\$5,641,919	0.08%	0.00%
Career and Technical Education	\$22,730,645	0.32%	\$22,809,819	0.33%	0.35%	\$26,883,872	0.40%	17.86%
Career and Tech Ed - Adult Education	\$8,137,976	0.11%	\$8,489,176	0.12%	4.32%	\$8,489,176	0.13%	0.00%
TOTAL PUBLIC SCHOOL	\$2,327,522,065	32.39%	\$2,446,307,289	35.45%	5.10%	\$2,484,597,398	37.20%	1.57%
EDUCATION								
Department of Education	\$17,196,441	0.24%	\$18,260,460	0.26%	6.19%	\$18,282,199	0.27%	0.12%
Dept of Ed-Succeed Scholarship	\$3,300,000	0.05%	\$0	0.00%	-100.00%	\$0	0.00%	
Educational Facilities Partnership	\$70,328,951	0.98%	\$0	0.00%	-100.00%	\$0	0.00%	
Facilities and Transportation	\$2,662,495	0.04%	\$2,854,502	0.04%	7.21%	\$2,857,204	0.04%	0.09%
Educational Television	\$5,472,881	0.08%	\$5,823,608	0.08%	6.41%	\$5,825,736	0.09%	0.04%
School for the Blind	\$7,721,552	0.11%	\$8,210,740	0.12%	6.34%	\$8,218,836	0.12%	0.10%
School for the Deaf	\$11,092,319	0.15%	\$11,808,489	0.17%	6.46%	\$11,812,933	0.18%	0.04%
State Library	\$3,696,730	0.05%	\$3,858,205	0.06%	4.37%	\$3,859,435	0.06%	0.03%
Career and Technical Education	\$9,500	0.00%	\$0	0.00%	-100.00%	\$0	0.00%	
Rehabilitation Services	\$11,641,802	0.16%	\$11,922,857	0.17%	2.41%	\$11,942,101	0.18%	0.16%
Child Care Grant (Transferred FY24)			\$7,056,193	0.10%		\$7,056,193	0.11%	0.00%
Child Care/Early Childhood Ed			\$2,576,668	0.04%		\$2,589,553	0.04%	0.50%
Subtotal Education Fund	\$133,122,671	1.85%	\$72,371,722	1.05%	-45.64%	\$72,444,190	1.08%	0.10%
<u>Technical Institutes</u>								
Northwest Tech. Inst.	\$3,066,434	0.04%	\$3,304,826	0.05%	7.77%	\$3,308,152	0.05%	0.10%
TOTAL EDUCATION	\$136,189,105	1.90%	\$75,676,548	1.10%	-44.43%	\$75,752,342	1.13%	0.10%
HUMAN SERVICES:								
Administration - Directors Office	\$23,778,727	0.33%	\$24,487,611	0.35%	2.98%	\$24,518,586	0.37%	0.13%
Children & Family Services	\$130,997,824	1.82%	\$138,690,275	2.01%	5.87%	\$139,333,393	2.09%	0.46%
Child Care/Early Childhood Education	\$2,573,405	0.04%		0.00%	-100.00%		0.00%	
Youth Services	\$48,903,006	0.68%	\$48,976,015	0.71%	0.15%	\$48,980,104	0.73%	0.01%
Developmental Disabilities Svs.	\$65,306,674	0.91%	\$65,496,503	0.95%	0.29%	\$65,603,057	0.98%	0.16%
Medical Services	\$2,333,276	0.03%	\$2,439,870	0.04%	4.57%	\$2,442,596	0.04%	0.11%
Grants (Medicaid)	\$1,396,781,898	19.44%	\$1,389,725,705	20.14%	-0.51%	\$1,389,725,705	20.81%	0.00%
Aging, Adult & Behavioral Health Svcs	\$101,232,260	1.41%	\$103,583,993	1.50%	2.32%	\$103,643,589	1.55%	0.06%

	DISTRIBUTION OF 2022-23		DISTRIBUTION OF 2023-24		% Change FY2024 Compared to FY2023	DISTRIBUTION OF 2024-25		% Change FY2025 Compared to FY2024
	GENERAL REVENUES	% OF TOTAL	GENERAL REVENUES	% OF TOTAL		GENERAL REVENUES	% OF TOTAL	
Provider Svs & Qual. Assu.	\$5,321,846	0.07%	\$5,510,773	0.08%	3.55%	\$5,515,977	0.08%	0.09%
County Operations	\$52,470,649	0.73%	\$53,784,108	0.78%	2.50%	\$57,419,886	0.86%	6.76%
TOTAL HUMAN SERVICES	\$1,829,699,565	25.46%	\$1,832,694,853	26.56%	0.16%	\$1,837,182,893	27.51%	0.24%
STATE GENERAL GOVERNMENT:								
Div. of Arkansas Heritage	\$7,327,148	0.10%	\$7,752,638	0.11%	5.81%	\$7,755,838	0.12%	0.04%
Dept. of Agriculture	\$18,293,095	0.25%	\$19,466,991	0.28%	6.42%	\$19,479,187	0.29%	0.06%
Dept. of Labor and Licensing	\$3,777,575	0.05%	\$3,908,028	0.06%	3.45%	\$3,909,567	0.06%	0.04%
Div. of Higher Education	\$11,645,808	0.16%	\$11,955,601	0.17%	2.66%	\$11,989,758	0.18%	0.29%
Institution Productivity Funding								
Higher Education-Grants	\$40,619,625	0.57%	\$40,619,625	0.59%	0.00%	\$40,619,625	0.61%	0.00%
Economic Development Commission	\$21,035,903	0.29%	\$21,238,499	0.31%	0.96%	\$21,339,734	0.32%	0.48%
Div. of Correction	\$378,956,016	5.27%	\$434,337,302	6.29%	14.61%	\$434,873,587	6.51%	0.12%
Div. of Community Correction	\$97,653,507	1.36%	\$104,739,443	1.52%	7.26%	\$105,311,074	1.58%	0.55%
Dept. of Military	\$7,748,372	0.11%	\$9,992,198	0.14%	28.96%	\$10,109,327	0.15%	1.17%
Div. of Parks & Tourism	\$20,630,801	0.29%	\$22,067,735	0.32%	6.96%	\$22,082,257	0.33%	0.07%
Div. of Environmental Quality	\$4,047,126	0.06%	\$4,201,485	0.06%	3.81%	\$4,202,841	0.06%	0.03%
Miscellaneous Agencies	\$73,043,955	1.02%	\$81,349,685	1.18%	11.37%	\$78,026,413	1.17%	-4.09%
TOTAL GENERAL GOVERNMENT	\$684,778,931	9.53%	\$761,629,230	11.04%	11.22%	\$759,699,208	11.37%	-0.25%
DESE - Education Freedom Accounts			\$31,701,900	0.46%		\$97,487,318	1.46%	207.51%
County Aid	\$21,428,616	0.30%	\$21,428,616	0.31%	0.00%	\$21,428,616	0.32%	0.00%
County Jail Reimbursement	\$25,765,944	0.36%	\$25,765,944	0.37%	0.00%	\$25,765,944	0.39%	0.00%
Crime Information Center	\$2,143,658	0.03%	\$2,182,877	0.03%	1.83%	\$2,186,443	0.03%	0.16%
Child Support Enforcement	\$12,631,574	0.18%	\$13,246,341	0.19%	4.87%	\$13,288,801	0.20%	0.32%
Department of Health	\$80,910,069	1.13%	\$81,845,348	1.19%	1.16%	\$81,954,072	1.23%	0.13%
Performance Fund	\$10,000,000	0.14%	\$0		-100.00%	\$0	0.00%	
Motor Vehicle Acquisition	\$0	0.00%	\$0			\$0	0.00%	
Municipal Aid	\$29,372,099	0.41%	\$29,372,099	0.43%	0.00%	\$29,372,099	0.44%	0.00%
Division of Arkansas State Police	\$78,118,514	1.09%	\$88,687,527	1.29%	13.53%	\$92,596,808	1.39%	4.41%
Div. of Workforce Services - New Hire Registry	\$3,685,419	0.05%	\$3,685,419	0.05%	0.00%	\$150,000	0.00%	-95.93%
Div. of Workforce Services - Adult Ed	\$918,996	0.01%	\$1,025,268	0.01%	11.56%	\$1,026,253	0.02%	0.10%
St Srvs for the Blind (Trans. Comm FY20)	\$1,900,926	0.03%	\$1,962,217	0.03%	3.22%	\$1,972,456	0.03%	0.52%
Skills Development Fund	\$3,586,921	0.05%	\$3,608,348	0.05%	0.60%	\$3,608,348	0.05%	0.00%
Sustainable Bldng Maint. Prog for Inst. of Hi. Ed Revolving Loan						\$4,555,985	0.07%	
TOTAL OTHER STATE & LOCAL	\$270,462,736	3.76%	\$304,511,904	4.41%	12.59%	\$375,393,143	5.62%	23.28%
HIGHER ED INSTITUTIONS:								
Arkansas State University	\$62,119,174	0.86%	\$62,541,672	0.91%	0.68%	\$62,150,956	0.93%	-0.62%
Arkansas Tech University	\$38,234,177	0.53%	\$37,098,010	0.54%	-2.97%	\$36,356,050	0.54%	-2.00%
Henderson State University	\$19,333,283	0.27%	\$19,215,030	0.28%	-0.61%	\$18,832,354	0.28%	-1.99%
Southern Arkansas University	\$17,278,600	0.24%	\$16,933,028	0.25%	-2.00%	\$16,861,877	0.25%	-0.42%
UA-Fayetteville	\$130,852,704	1.82%	\$134,196,542	1.94%	2.56%	\$134,584,010	2.01%	0.29%
UA - System	\$3,479,474	0.05%	\$3,479,474	0.05%	0.00%	\$3,479,474	0.05%	0.00%
UA - Archeological Survey	\$2,369,274	0.03%	\$2,369,274	0.03%	0.00%	\$2,369,274	0.04%	0.00%
UA - Agriculture	\$65,800,138	0.92%	\$65,800,138	0.95%	0.00%	\$65,800,138	0.99%	0.00%
UA - Clinton School	\$2,336,896	0.03%	\$2,336,896	0.03%	0.00%	\$2,336,896	0.03%	0.00%
UA - Criminal Justice Institute	\$2,458,634	0.03%	\$2,458,634	0.04%	0.00%	\$2,458,634	0.04%	0.00%
UA - Math, Science and Arts School	\$1,133,048	0.02%	\$1,133,048	0.02%	0.00%	\$1,133,048	0.02%	0.00%
U of A - Fort Smith	\$21,913,603	0.30%	\$21,475,331	0.31%	-2.00%	\$21,045,824	0.32%	-2.00%
UA-Little Rock	\$60,401,230	0.84%	\$60,589,063	0.88%	0.31%	\$60,049,349	0.90%	-0.89%
UA-Medical Sciences	\$88,012,881	1.22%	\$93,012,881	1.35%	5.68%	\$93,012,881	1.39%	0.00%
UAMS - Child Abuse/Rape/Domestic Violence	\$350,000	0.00%	\$350,000	0.01%	0.00%	\$350,000	0.01%	0.00%
UAMS - Pediatrics/Psychiatric Research	\$1,985,100	0.03%	\$1,985,100	0.03%	0.00%	\$1,985,100	0.03%	0.00%
UAMS - Child Safety Center	\$0	0.00%						
UAMS - Indigent Care	\$5,438,340	0.08%	\$5,438,340	0.08%	0.00%	\$5,438,340	0.08%	0.00%
UA-Monticello	\$17,385,204	0.24%	\$17,037,500	0.25%	-2.00%	\$16,696,750	0.25%	-2.00%
UA-Pine Bluff	\$26,608,560	0.37%	\$26,150,654	0.38%	-1.72%	\$21,902,693	0.33%	-16.24%
UA-Pine Bluff 1890 Land Grant State Match						\$5,800,000	0.09%	
University of Central Arkansas	\$56,823,973	0.79%	\$56,905,617	0.82%	0.14%	\$56,013,219	0.84%	-1.57%
Two Year Institutions								
Arkansas Northeastern College	\$8,885,744	0.12%	\$8,944,734	0.13%	0.66%	\$8,765,839	0.13%	-2.00%
Arkansas State University - Beebe	\$11,410,153	0.16%	\$11,356,380	0.16%	-0.47%	\$11,356,380	0.17%	0.00%
ASU - Mountain Home	\$3,537,885	0.05%	\$3,558,951	0.05%	0.60%	\$3,695,854	0.06%	3.85%

	DISTRIBUTION OF 2022-23		DISTRIBUTION OF 2023-24		% Change FY2024 Compared to FY2023	DISTRIBUTION OF 2024-25		% Change FY2025 Compared to FY2024
	GENERAL REVENUES	% OF TOTAL	GENERAL REVENUES	% OF TOTAL		GENERAL REVENUES	% OF TOTAL	
Arkansas State University - Newport	\$6,586,715	0.09%	\$6,550,910	0.09%	-0.54%	\$6,559,812	0.10%	0.14%
Cossatot CC of UA	\$3,808,951	0.05%	\$3,783,425	0.05%	-0.67%	\$3,757,578	0.06%	-0.68%
East Arkansas Community College	\$8,843,480	0.12%	\$8,801,435	0.13%	-0.48%	\$8,749,489	0.13%	-0.59%
Arkansas State University - Mid-South	\$4,015,302	0.06%	\$4,132,171	0.06%	2.91%	\$4,013,696	0.06%	-2.87%
ASU- Mid-South - ADTEC	\$1,527,000	0.02%	\$1,527,000	0.02%	0.00%	\$1,527,000	0.02%	0.00%
National Park College	\$9,445,631	0.13%	\$9,225,070	0.13%	-2.34%	\$9,040,569	0.14%	-2.00%
North Arkansas College	\$7,583,685	0.11%	\$7,605,726	0.11%	0.29%	\$7,605,726	0.11%	0.00%
NorthWest Arkansas CC	\$12,058,971	0.17%	\$11,646,737	0.17%	-3.42%	\$11,649,679	0.17%	0.03%
Phillips CC of the UA	\$9,255,217	0.13%	\$9,105,931	0.13%	-1.61%	\$8,923,812	0.13%	-2.00%
U of A - CC at Rich Mountain	\$3,512,634	0.05%	\$3,482,077	0.05%	-0.87%	\$3,546,964	0.05%	1.86%
Southern Arkansas University - Tech	\$5,568,684	0.08%	\$5,457,310	0.08%	-2.00%	\$5,530,868	0.08%	1.35%
SAU - Tech - Environmental Training Academy	\$375,036	0.01%	\$375,036	0.01%	0.00%	\$375,036	0.01%	0.00%
SAU - Tech - Fire Training Academy	\$1,680,943	0.02%	\$1,680,943	0.02%	0.00%	\$1,780,943	0.03%	5.95%
South Arkansas College	\$6,207,822	0.09%	\$6,208,533	0.09%	0.01%	\$6,084,362	0.09%	-2.00%
U of A - CC at Batesville	\$4,586,958	0.06%	\$4,577,437	0.07%	-0.21%	\$4,406,596	0.07%	-3.73%
U of A - CC at Hope-Texarkana	\$4,839,322	0.07%	\$4,742,486	0.07%	-2.00%	\$4,647,636	0.07%	-2.00%
U of A - CC at Morrilton	\$5,402,116	0.08%	\$5,193,324	0.08%	-3.87%	\$5,089,458	0.08%	-2.00%
Technical Colleges								
Black River	\$5,807,841	0.08%	\$5,955,612	0.09%	2.54%	\$6,321,306	0.09%	6.14%
ASU - Three Rivers	\$3,350,898	0.05%	\$3,381,360	0.09%	0.91%	\$3,381,360	0.05%	0.00%
Ozarka College	\$3,336,267	0.05%	\$3,411,991	0.05%	1.35%	\$3,248,284	0.05%	-4.80%
U of A - Pulaski Tech	\$14,380,567	0.20%	\$14,725,798	0.05%	-76.27%	\$14,765,510	0.22%	0.27%
Southeast Arkansas College	\$5,354,958	0.07%	\$5,354,958	0.21%	174.99%	\$5,354,958	0.08%	0.00%
TOTAL INSTITUTIONS OF HIGHER EDUCATION	\$775,677,074	10.80%	\$781,291,567	11.32%	0.72%	\$778,835,582	11.66%	-0.31%
RAINY DAY FUND	\$0		\$0			\$0		
MEDICAID TRUST FUND	\$0		\$0			\$0		
RESTRICTED RESERVE	\$0		\$0			\$0		
REVENUE STABILIZATION DISTRIBUTION TOTAL	\$6,024,329,476	83.84%	\$6,202,111,391	89.88%	2.95%	\$6,311,460,566	94.49%	1.76%
General Revenue								
Allotment Reserve Fund - Surplus	\$1,111,080,931	15.46%	\$648,421,674	9.40%	-41.64%	\$317,923,423	4.76%	-50.97%
Dept of Transportation Surplus Transfer	\$50,000,000	0.70%	\$50,000,000	0.72%	0.00%	\$50,000,000	0.75%	0.00%
TOTAL GENERAL REVENUES DISTRIBUTED & SURPLUS	\$7,185,410,406	100.00%	\$6,900,533,065	100.00%	-3.96%	\$6,679,383,989	100.00%	-3.20%

Educational Excellence Trust Fund Distribution for Fiscal Year 2023 and Fiscal Year 2024

Fund or Fund Account	FY2022-23	FY2023-24	CHANGE FY24 COMPARED TO 'FY23	FY2024-25	CHANGE FY24 COMPARED TO 'FY24
Education Public School Fund Account	\$290,299,988.00	\$314,559,273.00	8.36%	\$320,592,356.00	1.92%
Workforce Ed. Pub. Sch. Fund Account	\$17,743,873.00	\$19,226,662.00	8.36%	\$19,595,419.00	1.92%
Education Division Fund Account	\$1,422,222.00	\$1,541,072.00	8.36%	\$1,570,629.00	1.92%
Workforce Education Fund (Vocational Educ. Administration)	\$5,325,282.00	\$5,770,295.00	8.36%	\$5,880,967.00	1.92%
Higher Ed. Grants Fund Account	\$19,573,992.00	\$21,209,718.00	8.36%	\$21,616,509.00	1.92%
Institutions Of Higher Education:					
Four Year Institutions					
Arkansas State University Jonesboro	\$8,944,046.00	\$9,691,467.00	8.36%	\$9,877,344.00	1.92%
Arkansas Tech University	\$2,998,105.00	\$3,248,645.00	8.36%	\$3,310,952.00	1.92%
Henderson State University	\$3,101,398.00	\$3,360,570.00	8.36%	\$3,425,024.00	1.92%
Southern Arkansas University	\$1,833,614.00	\$1,986,843.00	8.36%	\$2,024,949.00	1.92%
University of Arkansas Fayetteville	\$22,194,231.00	\$24,048,920.00	8.36%	\$24,510,166.00	1.92%
Univ. of Arkansas Fort Smith	\$4,544,419.00	\$4,924,179.00	8.36%	\$5,018,623.00	1.92%
Univ. of Arkansas Little Rock	\$7,876,020.00	\$8,534,190.00	8.36%	\$8,697,871.00	1.92%
Univ. of Arkansas Med. Center	\$13,898,412.00	\$15,059,852.00	8.36%	\$15,348,692.00	1.92%
Univ. of Arkansas at Monticello	\$1,582,467.00	\$1,714,708.00	8.36%	\$1,747,595.00	1.92%
Univ. of Arkansas at Pine Bluff	\$2,747,129.00	\$2,976,696.00	8.36%	\$3,033,788.00	1.92%
University of Central Arkansas	\$6,825,619.00	\$7,396,010.00	8.36%	\$7,537,862.00	1.92%
Two Year Institutions					
Arkansas Northeastern College	\$1,069,715.00	\$1,159,107.00	8.36%	\$1,181,338.00	1.92%
Arkansas State University - Beebe	\$2,133,883.00	\$2,312,204.00	8.36%	\$2,356,551.00	1.92%
East Arkansas Community College	\$1,116,714.00	\$1,210,034.00	8.36%	\$1,233,242.00	1.92%
National Park College	\$1,670,204.00	\$1,809,776.00	8.36%	\$1,844,487.00	1.92%
North Arkansas College	\$659,518.00	\$714,632.00	8.36%	\$728,338.00	1.92%
Northwest Ark. Community College	\$1,476,029.00	\$1,599,375.00	8.36%	\$1,630,051.00	1.92%
Phillips Community College U of A	\$1,087,529.00	\$1,178,409.00	8.36%	\$1,201,010.00	1.92%
South Arkansas College	\$763,753.00	\$827,577.00	8.36%	\$843,449.00	1.92%
Southern Ark. University Tech.	\$478,738.00	\$518,744.00	8.36%	\$528,694.00	1.92%
UA - Rich Mountain	\$294,772.00	\$319,405.00	8.36%	\$325,531.00	1.92%
UA - School for Math, Science, & Arts	\$10,591,376.00	\$11,476,458.00	8.36%	\$11,696,570.00	1.92%
Total Educational Excellence Trust Fund To Institutions of Higher Education	<u>\$97,887,691.00</u>	<u>\$106,067,801.00</u>	8.36%	<u>\$108,102,127.00</u>	1.92%
Total Distribution of Educational Excellence Trust Fund	<u>\$432,253,048.00</u>	<u>\$468,374,821.00</u>	8.36%	<u>\$477,358,007.00</u>	1.92%

Note: Source of funds for the Educational Excellence Trust Fund until 2001-2002 came from an additional one-half cent sales and use tax and used car tax authorized by Act 3 of 1991. Since 2001-2002 the source is 14.4% of previous year's sales and use tax collection.