

ARKANSAS REVENUE REPORT

August 2026

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 2026-2027 FISCAL YEAR
DISTRIBUTION OF GROSS GENERAL REVENUES
WITH THE SAME PERIOD OF THE 2025-2026 FISCAL YEAR

State Fiscal Year is July 1, 2026 through June 30, 2027

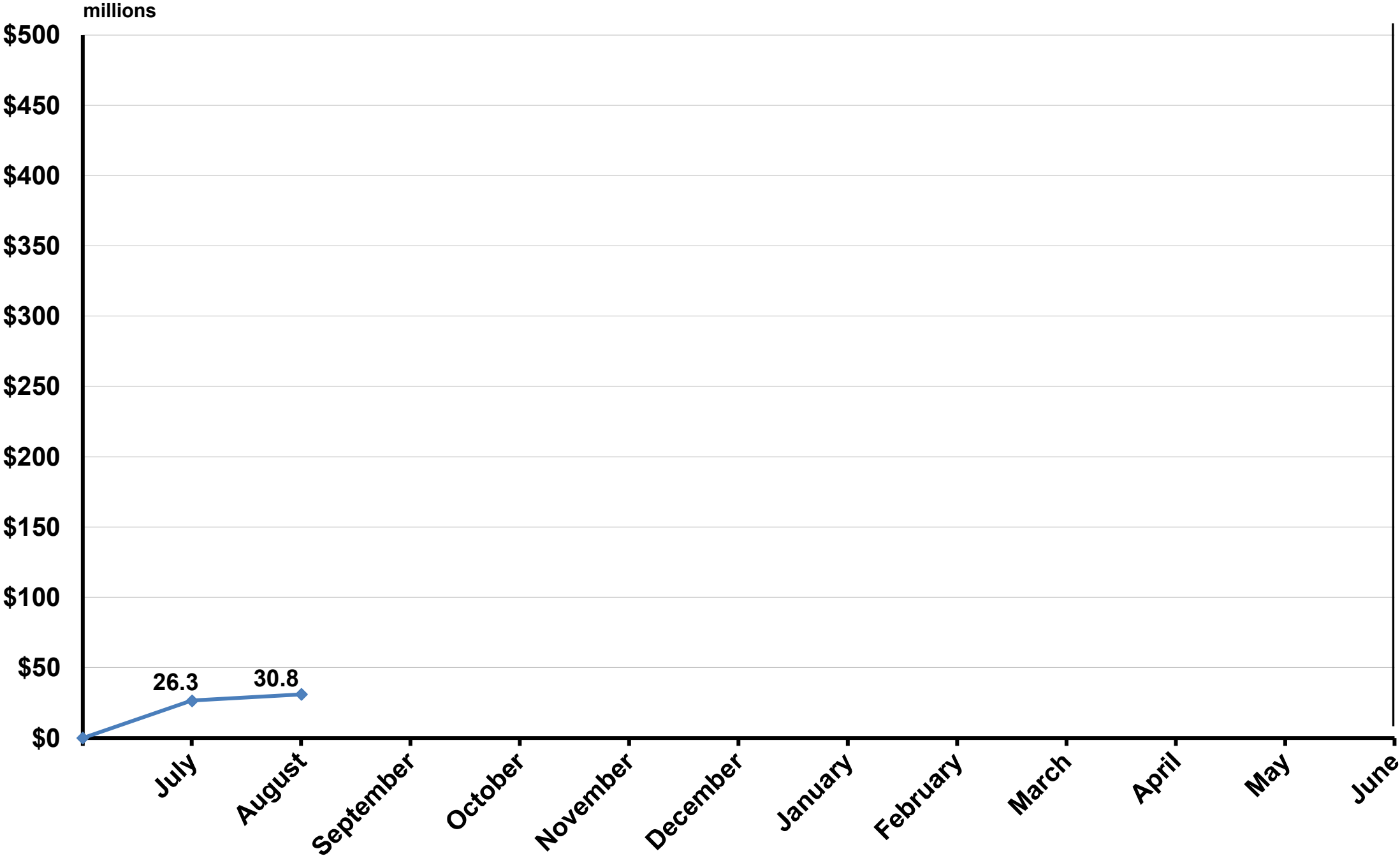
Collections of Gross General Revenues year-to-date of approximately \$1.34 billion have increased \$50.6 million, or 3.9% above the \$1.29 billion collected last fiscal year-to-date. Net General Revenue Available for distribution of \$1.18 billion increased \$57.8 million, or 5.1% from the \$1.13 billion available for distribution in August 2025.

	2026-2027	2025-2026	Change
GROSS GENERAL REVENUES	\$1,346,616,538	\$1,293,308,911	4.1%
Less Claims & Taxes Erroneously Paid	\$27,424	\$72,992	
Uncollected Checks	\$419,554	\$265,190	
EFT Reversals	\$5,573,545	\$3,023,083	
ADJUSTED GENERAL REVENUES	\$1,340,596,016	\$1,289,947,647	3.9%
Plus Major Hist Rehab	\$9,768,763	\$0	
Less State Central Services Fund	\$26,811,920	\$25,798,953	3.9%
Constitutional Officers' Fund	\$13,405,960	\$12,899,476	3.9%
City-County Tourist Facilities	\$221,977	\$221,977	
Corporate Income Tax Refunds	\$7,741,689	\$4,575,928	69.2%
Water Waste Pollution Abatement Bond	\$2,600,000	\$2,600,000	
Educational Excellence Trust Fund	\$83,818,826	\$80,647,707	3.9%
Economic Development Incentive	\$888,926	\$2,835,897	-68.7%
Recycling Tax Credit	\$0	\$0	
Wood Energy Credit	\$0	\$0	
College Savings Bond Fund	\$0	\$0	
Educational Adequacy Fund	\$7,409,727	\$7,129,394	3.9%
Amendment 82 Bonds	\$0	\$0	
GR Highway Casino Gaming	\$0	\$0	
Individual Income Tax Refunds	\$23,517,179	\$27,093,349	-13.2%
NET AVAILABLE FOR DISTRIBUTION	\$1,183,948,575	\$1,126,144,966	5.1%

July 2026 Unemployment Rate (AR)*	4.0%
July 2026 Labor Force Participation (AR)*	59.2%

*As of August 2026

Cumulative Deviation From DFA Net General Revenue Available For Distribution Forecast



	August 2026	August 2025	Percent Change	Two Months 2026 - 2027	Two Months 2025 - 2026	Percent Change
<u>GENERAL REVENUES COLLECTED BY THE REVENUE DIVISION</u>						
<u>Gross Receipt Taxes</u>	\$335,104,145.57	\$328,619,782.72	2.0%	\$673,107,780.45	\$634,397,346.04	6.1%
<u>Income Taxes</u>						
Corporation - Final Payments	\$2,896,239.52	\$2,131,995.62	35.8%	\$8,836,623.00	\$7,552,674.46	17.0%
Corporation - Estimates	\$2,139,420.22	\$3,415,922.61	-37.4%	\$23,823,959.04	\$22,228,740.74	7.2%
Individual - Final Payments	\$10,502,425.10	\$16,814,952.57	-37.5%	\$23,950,975.03	\$30,484,330.95	-21.4%
Individual - Withholding - Monthly	\$250,459,869.27	\$223,929,685.91	11.8%	\$477,582,368.82	\$446,746,103.95	6.9%
Individual - Estimates	\$3,306,678.80	\$9,898,803.35	-66.6%	\$8,306,995.94	\$26,029,605.98	-68.1%
Pass-through Entity	\$1,963,867.31	\$7,094,576.38	-72.3%	\$3,154,943.65	\$9,746,324.93	-67.6%
Pass-through Entity - Estimates	\$2,519,685.68	\$5,590,713.74	-54.9%	\$7,390,999.52	\$10,539,245.60	-29.9%
Total Income Taxes	\$273,788,185.90	\$268,876,650.18	1.8%	\$553,046,865.00	\$553,327,026.61	-0.1%
<u>Cigarette and Tobacco Taxes</u>						
Cigarette Tax	\$9,113,830.51	\$9,378,810.16	-2.8%	\$19,079,007.59	\$18,556,154.78	2.8%
Cigar and Tobacco Taxes	\$6,048,430.97	\$6,153,995.32	-1.7%	\$12,228,330.40	\$11,830,568.72	3.4%
Cigarette Paper Tax	(\$970,203.40)	\$91,385.76	-1,161.7%	\$139,494.72	\$158,628.03	-12.1%
Total Cigarette and Tobacco Taxes	\$14,192,058.08	\$15,624,191.24	-9.2%	\$31,446,832.71	\$30,545,351.53	3.0%
<u>Alcoholic Beverage Taxes</u>						
Liquor Tax	\$880,034.20	\$790,909.08	11.3%	\$2,021,083.84	\$1,724,583.82	17.2%
Liquor Permits	\$87,275.00	\$104,375.00	-16.4%	\$949,575.00	\$967,500.00	-1.9%
Retail Beer Tax	\$1,455,658.71	\$1,598,946.03	-9.0%	\$2,938,925.54	\$3,175,410.84	-7.4%
Beer Permits	\$21,650.00	\$25,360.00	-14.6%	\$196,522.50	\$184,782.50	6.4%
Wine Distribution Tax	\$215,782.58	\$257,254.22	-16.1%	\$444,501.01	\$518,813.22	-14.3%
Small Winery Tax	\$7,990.84	\$7,391.20	8.1%	\$16,053.87	\$17,928.35	-10.5%
Wine Permits	\$11,725.00	\$14,700.00	-20.2%	\$78,362.50	\$79,687.50	-1.7%
Liquor Enforcement Tax	\$37,192.38	\$33,019.25	12.6%	\$81,941.61	\$69,651.88	17.6%
Wine Distribution Enforcement Tax	\$5,580.31	\$6,904.00	-19.2%	\$11,685.67	\$13,841.00	-15.6%
Winery Enforcement Tax	\$219.99	\$204.85	7.4%	\$440.15	\$492.85	-10.7%
Beer Enforcement Tax	\$30,018.35	\$34,608.01	-13.3%	\$61,690.01	\$70,122.27	-12.0%
ABC Permit Violations	\$31,166.66	\$23,275.00	33.9%	\$57,238.32	\$23,625.00	142.3%
Light Wine Enforcement Tax	\$157.00	\$470.00	-66.6%	\$708.00	\$903.00	-21.6%
Light Wine Tax	\$1,748.00	\$5,114.29	-65.8%	\$7,924.00	\$9,817.29	-19.3%
Light Liquor Tax	\$159,625.00	\$126,601.46	26.1%	\$300,976.00	\$253,003.46	19.0%
Layout Center Permit	\$0.00	\$0.00		\$50.00	\$0.00	
Hard Cider Permits	\$250.00	\$50.00	400.0%	\$550.00	\$600.00	-8.3%
Total Alcoholic Beverage Taxes	\$2,946,074.02	\$3,029,182.39	-2.7%	\$7,168,228.02	\$7,110,762.98	0.8%
<u>Racing Taxes</u>						
Dog Racing	\$6,316.48	\$15,573.89	-59.4%	\$22,097.56	\$37,449.38	-41.0%
Horse Racing	\$38,045.40	\$43,573.60	-12.7%	\$72,456.36	\$95,192.45	-23.9%
Casino Gaming Tax	\$4,994,525.24	\$4,472,707.24	11.7%	\$11,986,016.18	\$10,954,919.58	9.4%
Paid Fantasy Sports [19-6-201]	\$0.00	\$52,789.68	-100.0%	\$476,450.44	\$627,703.41	-24.1%
Total Racing Taxes	\$5,038,887.12	\$4,584,644.41	9.9%	\$12,557,020.54	\$11,715,264.82	7.2%

	August 2026	August 2025	Percent Change	Two Months 2026 - 2027	Two Months 2025 - 2026	Percent Change
<u>Severance Tax - 3/4</u>	\$912,514.37	\$446,366.69	104.4%	\$1,778,658.90	\$1,341,042.74	32.6%
<u>Natural Gas Severance Tax</u>	\$0.00	\$0.00		\$675,000.00	\$675,000.00	
<u>Real Estate Transfer Tax</u>	\$348,271.72	\$348,309.66	0.0%	\$2,607,788.32	\$2,607,788.32	
<u>Fines, Penalties and Court Cost</u>	\$895,151.15	\$23,657.97	3,683.7%	\$1,404,588.97	\$48,015.03	2,825.3%
<u>DWI Reinstatement Fee</u>	\$487,525.00	\$7,932.87	6,045.6%	\$1,034,996.56	\$17,161.97	5,930.8%
<u>DUI Reinstatement Fee</u>	\$0.00	\$510.00	-100.0%	\$15.00	\$810.00	-98.1%
<u>Dyed Distillate Special Fuel Gallonage Tax</u>	\$1,088,324.42	\$1,166,847.61	-6.7%	\$2,007,100.53	\$2,189,302.14	-8.3%
<u>Car Wash Fees</u>	\$99,330.80	\$136,609.45	-27.3%	\$194,874.44	\$248,802.11	-21.7%
<u>Miscellaneous Taxes</u>						
Vending Machine Decal	\$21,208.14	\$3,986.20	432.0%	\$56,085.84	\$297,057.12	-81.1%
Bingo Registration	\$2,030.00	\$2,280.54	-11.0%	\$7,105.00	\$8,560.54	-17.0%
Bingo Gross Receipts	\$11,918.80	\$10,736.59	11.0%	\$27,563.75	\$19,127.25	44.1%
Total Miscellaneous Taxes	\$35,156.94	\$17,003.33	106.8%	\$90,754.59	\$324,744.91	-72.1%
<u>SUBTOTAL REVENUE DIVISION</u>	\$634,935,625.09	\$622,881,688.52	1.9%	\$1,287,120,504.03	\$1,244,548,419.20	3.4%
<u>GENERAL REVENUES</u>						
<u>Secretary of State</u>						
Franchise Tax	\$880,695.16	\$695,472.67	26.6%	\$1,902,372.99	\$1,566,351.76	21.5%
<u>Insurance Department</u>						
Premium Tax	\$34,307,646.88	\$30,221,759.34	13.5%	\$34,820,512.58	\$30,433,693.27	14.4%
State Auditor						
Unclaimed Property	\$0.00	\$0.00		\$15,050,145.02	\$15,550,007.34	-3.2%
State Highway & Transportation Dept.						
Motor Carrier Fees	\$22,593.84	\$25,030.81	-9.7%	\$49,948.97	\$40,219.29	24.2%
Large Truck Speeding Fine	\$3,283.00	\$6,901.82	-52.4%	\$5,221.25	\$11,656.22	-55.2%
State Securities Department						
Securities Fees	\$747,877.88	\$480,345.83	55.7%	\$1,144,998.60	\$957,262.61	19.6%
Commissioner of State Lands						
Mineral Royalties & Leases	\$35,983.48	\$23,002.40	56.4%	\$37,943.04	\$23,002.40	65.0%
Attorney General						
Professional Fund Raiser Fee	\$1,586.00	\$0.00		\$4,746.00	\$5,370.00	-11.6%

	August 2026	August 2025	Percent Change	Two Months 2026 - 2027	Two Months 2025 - 2026	Percent Change
Department of Finance & Administration						
Miscellaneous License-Temp	\$45,496.80	\$42,781.75	6.3%	\$82,731.27	\$81,648.63	1.3%
Multi Tax Holding Account	(\$321,801.72)	\$54,515.23	-690.3%	\$6,397,414.37	\$91,280.69	6,908.5%
<u>TOTAL GENERAL REVENUES</u>	\$670,658,986.41	\$654,431,498.37	2.5%	\$1,346,616,538.12	\$1,293,308,911.41	4.1%
 <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	\$229,770.12	\$243,433.26	-5.6%	\$476,303.89	\$481,716.59	-1.1%
Gross Receipt Tax Permit	\$38,400.05	\$34,350.00	11.8%	\$76,801.05	\$71,432.31	7.5%
Liability Insurance Reinstatement Fee	\$0.00	\$20.00	-100.0%	\$0.00	\$20.00	-100.0%
Special License Plate Fee	\$437,223.65	\$364,054.15	20.1%	\$795,782.70	\$793,174.34	0.3%
Special Drivers License [27-16-801 806]	\$75,604.33	\$80,806.26	-6.4%	\$159,953.32	\$83,642.93	91.2%
Validation Decal Fee [27-14-1015]	\$292,954.57	\$257,993.36	13.6%	\$533,186.32	\$546,558.53	-2.4%
DWI Reinstatement Fee [5-65-119(b)]	\$1,188.00	\$26,178.44	-95.5%	\$2,354.22	\$56,634.50	-95.8%
Rental Car Search [27-50-906]	\$0.00	\$232.00	-100.0%	\$0.00	\$255.00	-100.0%
Total State Central Services	\$1,075,140.72	\$1,007,067.47	6.8%	\$2,044,381.50	\$2,033,434.20	0.5%
<u>Highway and Transportation Department</u>						
Motor Vehicle Trip Permits	\$30,789.00	\$35,310.00	-12.8%	\$57,572.00	\$113,124.00	-49.1%
Motor Vehicle Licenses	\$12,682,044.40	\$12,270,271.24	3.4%	\$25,619,130.89	\$25,902,053.83	-1.1%
Motor Fuels Tax	\$36,525,223.54	\$38,577,643.65	-5.3%	\$71,951,722.86	\$72,810,653.89	-1.2%
Motor Fuels Tax '79 [26-55-205(b)]	\$1,944,565.83	\$2,053,911.38	-5.3%	\$3,829,339.26	\$3,876,948.99	-1.2%
Motor Fuels Tax Inc '73 [26-55-205 26-56-201]	\$1,944,565.83	\$2,053,911.38	-5.3%	\$3,829,339.26	\$3,876,948.99	-1.2%
Motor Fuel Interstate Users	\$702,995.97	\$743,985.22	-5.5%	\$1,240,621.71	\$1,206,572.77	2.8%
Cotton Trailer Registration Permit	\$9,749.00	\$3,657.00	166.6%	\$9,749.00	\$6,096.00	59.9%
Electric/Hybrid Vehicle Registration Fee	\$670,651.30	\$468,485.39	43.2%	\$1,230,581.42	\$983,881.78	25.1%
Driver Search Fees [27-50-912 27-23-118]	\$652,830.45	\$698,133.70	-6.5%	\$1,911,174.60	\$2,011,527.70	-5.0%
Natural Gas Severance	\$1,336,428.92	\$1,730,625.26	-22.8%	\$1,718,879.64	\$2,805,249.18	-38.7%
Motor Fuel Wholesale Tax	\$4,319,593.25	\$4,592,494.35	-5.9%	\$8,438,590.27	\$8,620,114.42	-2.1%
Distillate Spec Fuel Wholesale Tax	\$3,650,892.74	\$3,808,229.27	-4.1%	\$7,326,440.79	\$7,279,518.40	0.6%
Total Highway and Transportation Department	\$64,470,330.23	\$67,036,657.84	-3.8%	\$127,163,141.70	\$129,492,689.95	-1.8%
<u>State Police</u>						
Commercial Drivers Lic. Test	\$48,010.00	\$44,500.00	7.9%	\$97,689.00	\$93,510.00	4.5%
Liability Insurance Fine	\$750.00	\$600.00	25.0%	\$1,350.00	\$1,350.00	
Driver's License Inc. [27-16-801]	\$467,244.76	\$484,556.32	-3.6%	\$961,621.01	\$975,765.68	-1.4%
Drive Out License	\$186.00	\$168.00	10.7%	\$336.00	\$322.00	4.3%
Addl Driver Search Fees [27-23-117]	\$117,364.50	\$128,137.68	-8.4%	\$341,341.50	\$366,330.18	-6.8%
VIN Inspection Fee [27-14-725]	\$69,785.89	\$65,727.99	6.2%	\$146,255.77	\$135,163.97	8.2%
Total State Police	\$703,341.15	\$723,689.99	-2.8%	\$1,548,593.28	\$1,572,441.83	-1.5%

	August 2026	August 2025	Percent Change	Two Months 2026 - 2027	Two Months 2025 - 2026	Percent Change
Miscellaneous Agencies						
Prostate Cancer Foundation-Add. Tobacco Tax	\$9,123.74	\$9,286.74	-1.8%	\$18,916.82	\$18,158.32	4.2%
Forestry Commission						
Timber Severance	\$366,402.79	\$333,493.49	9.9%	\$690,414.20	\$640,397.27	7.8%
Boating Safety						
Motor Boat Registration	\$91,603.23	\$84,673.59	8.2%	\$218,290.66	\$213,023.55	2.5%
County Aid						
Severance Tax - 1/4	\$298,091.39	\$643,357.66	-53.7%	\$621,600.75	\$814,257.52	-23.7%
Real Estate Transfer [26-60-105]	\$219,143.53	\$204,691.41	7.1%	\$283,087.53	\$268,631.20	5.4%
Add.Severance Tax [26-58-113]	\$84,956.40	\$94,166.47	-9.8%	\$188,536.68	\$188,555.52	0.0%
Aeronautics Department						
Aviation Sales Tax	\$1,463,079.88	\$966,616.11	51.4%	\$2,711,287.49	\$3,235,407.19	-16.2%
Soybean Board						
Soybean Tax - State	\$7,553.59	\$57,210.08	-86.8%	\$26,317.04	\$128,333.18	-79.5%
Soybean Tax - National	\$7,553.55	\$55,830.43	-86.5%	\$26,317.02	\$125,945.20	-79.1%
Oil Museum						
Severance Tax - Oil & Brine	\$5,790.53	\$8,952.61	-35.3%	\$11,321.43	\$13,754.59	-17.7%
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	\$9,441.98	\$9,589.41	-1.5%	\$18,194.07	\$18,412.52	-1.2%
Ark. Beef Council						
Beef Council - State	\$23,092.78	\$33,513.00	-31.1%	\$50,436.53	\$62,056.29	-18.7%
Beef Council - National	\$23,092.78	\$33,513.00	-31.1%	\$50,436.53	\$62,056.29	-18.7%
Wheat Board						
Wheat Tax	\$7,267.33	\$14,470.37	-49.8%	\$35,639.64	\$38,356.91	-7.1%
Rice Board						
Rice Tax	\$296,311.66	\$151,147.83	96.0%	\$613,732.04	\$360,739.95	70.1%
Ark. Natural & Cultural Resources Grant & Trust						
Add'l. Real Estate Transfer - 80%	\$3,505,376.16	\$3,276,502.19	7.0%	\$7,522,294.56	\$7,291,584.34	3.2%
Parks & Tourism						
Add'l Real Estate Transfer - 10%	\$438,172.02	\$409,562.77	7.0%	\$940,286.82	\$911,448.02	3.2%
Natural & Cultural Resources Historic Preservation						
Add'l Real Estate Transfer - 10%	\$438,172.02	\$409,562.77	7.0%	\$940,286.82	\$911,448.02	3.2%

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Public Health						
DWI Reinstatement Fee [5-65-119(a)]	\$252.00	\$5,553.00	-95.5%	\$499.38	\$12,013.39	-95.8%
DUI Reinstatement Fee [5-65-310]	\$0.00	\$340.00	-100.0%	\$10.00	\$540.00	-98.1%
Amusement Machines	\$11,897.50	\$9,372.50	26.9%	\$40,137.50	\$31,227.55	28.5%
Disease & Pest Control						
Livestock & Poultry Vacc. Fee	\$26,533.85	\$31,151.00	-14.8%	\$64,206.07	\$71,497.21	-10.2%
Petroleum Storage Tank						
Environmental Assurance Fee	\$712,908.91	\$737,951.27	-3.4%	\$1,384,665.25	\$1,390,120.23	-0.4%
Commercial Drivers License						
Driver's Search Fee	\$200,491.30	\$209,147.12	-4.1%	\$591,433.40	\$608,358.12	-2.8%
Commercial Drivers License Fee	\$26,158.92	\$68,510.06	-61.8%	\$56,443.16	\$137,317.31	-58.9%
CDL Fund - Expedited Title Fee	\$202,235.51	\$200,025.08	1.1%	\$432,017.94	\$427,353.65	1.1%
CDL Fund - Title Application Fee	\$2,874.89	\$2,718.81	5.7%	\$6,501.36	\$6,291.71	3.3%
Swine Testing						
Swine Testing Fee	\$0.00	\$9.00	-100.0%	\$0.00	\$35.00	-100.0%
Telecommunication Equipment						
Local Exchange Carrier Surcharge	\$51,754.08	\$52,595.96	-1.6%	\$103,400.94	\$102,524.62	0.9%
Conservation Tax						
Sales & Use Tax - 1/8 cent	\$9,390,853.07	\$10,034,097.41	-6.4%	\$18,649,060.65	\$19,560,837.10	-4.7%
Arkansas Corn and Grain Promotion						
Corn & Grain Assessment	\$37,332.05	\$31,821.52	17.3%	\$67,541.00	\$50,552.32	33.6%
Catfish Promotion Board						
Catfish Feed Assessment	\$2,677.10	\$3,499.09	-23.5%	\$4,666.45	\$6,091.97	-23.4%
Game Protection						
Fines & Interest	\$116,480.18	\$95,663.51	21.8%	\$215,069.31	\$201,299.04	6.8%
Public School						
Amusement Machines	\$0.00	\$0.00		\$30,000.00	\$30,000.00	
Breast Cancer Research (UAMS)						
Additonal Tobacco Tax	\$64,308.25	\$65,457.13	-1.8%	\$133,363.66	\$128,038.71	4.2%
Breast Cancer/Komen License Plate	\$14,915.88	\$13,383.83	11.4%	\$29,251.90	\$29,483.83	-0.8%
Breast Cancer Control (Health Dept.)						
Additional Tobacco Tax	\$229,799.14	\$233,904.80	-1.8%	\$476,575.94	\$457,557.56	4.2%
Aging and Adult Services (Meals on Wheels)						
Additional Tobacco Tax	\$138,407.61	\$140,895.59	-1.8%	\$288,650.67	\$278,373.18	3.7%

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UAMS						
Additional Tobacco Tax	\$28,311.38	\$28,817.25	-1.8%	\$58,718.58	\$56,378.48	4.2%
<u>Property Tax Relief - Amendment 79</u>						
Sales & Use Tax - 1/2 cent	\$36,769,441.21	\$35,810,426.55	2.7%	\$73,120,880.35	\$69,522,121.05	5.2%
Dyed Diesel Tax [26-56-224]	\$121,658.09	\$131,026.92	-7.2%	\$223,763.95	\$243,970.01	-8.3%
<u>Education Adequacy</u>						
Sales & Use Tax - 7/8 cent	\$64,428,520.57	\$62,706,780.41	2.7%	\$128,116,687.23	\$121,861,977.28	5.1%
Dyed Diesel Tax [26-56-224]	\$213,259.30	\$229,682.41	-7.2%	\$392,244.87	\$427,664.96	-8.3%
<u>In God We Trust</u>						
Special License Plate Fee [27-15-4903 4904]	\$15,589.05	\$12,732.87	22.4%	\$27,293.58	\$26,564.30	2.7%
<u>REVENUE DIVISION:</u>						
<u>TOTAL SPECIAL REVENUES COLLECTED</u>	<u>\$186,349,697.30</u>	<u>\$186,419,118.32</u>	<u>0.0%</u>	<u>\$370,361,338.52</u>	<u>\$364,194,062.71</u>	<u>1.7%</u>

TO: Members of the Arkansas General Assembly
FROM: Bureau of Legislative Research
DATE: September 4, 2026

SUBJECT: FY2026 ANNUAL REVENUE REPORT - COLLECTION OF GENERAL & SPECIAL REVENUES

Attached is the 2025-2026 Annual Revenue Report, which includes schedules reflecting the collection of General Revenues and Special Revenues, and the distribution of General Revenues for the 2025-2026 fiscal year as compared to the previous fiscal year. In summary, Adjusted Gross General Revenue collections of \$8.69 billion increased by approximately \$327.0 million or 3.91% above the \$8.36 billion collected in the previous fiscal year. Net General Revenues available for distribution in fiscal year 2025-26 of \$7.15 billion increased by approximately \$469.6 million above the \$6.68 billion available for distribution in fiscal year 2024-25. Gross Special Revenues of \$3.1 billion increased by about \$77 million above the \$3.0 billion collected in fiscal year 2024-25.

**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>
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%
2025-26	\$8,686,643,470	\$326,980,502	3.91%

* 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>
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%
2025-26	\$4,392,669,326	6.3%	\$3,680,538,949	3.9%	\$613,435,194	-10.5%

**STATE OF ARKANSAS
ANALYSIS OF GENERAL AND SPECIAL REVENUES
COLLECTED DURING FISCAL YEAR 2025-2026**

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		\$44,705.00	\$44,705.00
Abstractors Examining Board Fees		\$7,215.76	\$7,215.76
ABC Fines	\$214,250.00	\$20,989.25	\$235,239.25
ABC Permits		\$385,230.00	\$385,230.00
ABC Transcripts		\$0.00	\$0.00
Amusement Machine Tax		\$152,900.29	\$152,900.29
Anonymous Contributions (SOS)	\$0.00	\$0.00	\$0.00
Arkansas Corn & Grain Promotion Fee		\$1,378,107.49	\$1,378,107.49
Asbestos Fees - D.E.Q.		\$292,895.00	\$292,895.00
Asset Forfeiture		\$538,732.61	\$538,732.61
Athletic Commission Fees		\$0.00	\$0.00
Bail Bond Fees		\$582,574.92	\$582,574.92
Bail Bondsman	\$63,635.11	\$0.00	\$63,635.11
Bank Department Fees		\$16,905,021.34	\$16,905,021.34
Beef Council Assessment		\$386,340.78	\$386,340.78
Beer Tax	\$15,452,202.66	\$0.00	\$15,452,202.66
Beer Permits	\$1,310,847.50	\$0.00	\$1,310,847.50
Beer Tax- 25 cents Per Barrel	\$334,189.20	\$0.00	\$334,189.20
Beverage Excise Tax - 3%		\$0.00	\$0.00
Bingo/Raffle Registration Fees	\$51,500.00	\$0.00	\$51,500.00
Bingo Tax	\$122,470.94	\$0.00	\$122,470.94
Boiler Inspection Fees		\$733,238.00	\$733,238.00
Brucellosis Control - Fee, License & Permit		\$503,300.70	\$503,300.70
Building Authority Fees		\$0.00	\$0.00
Car Wash Fees	\$1,260,674.08	\$0.00	\$1,260,674.08
Casino Gaming Tax	\$64,357,360.54	\$0.00	\$64,357,360.54
Casino Fees, Fines and Licensing	\$0.00	\$0.00	\$0.00
Catfish Assessment		\$23,049.06	\$23,049.06
Child Care Facility License Fee		\$110,380.00	\$110,380.00
Child Passenger Protection Fines		\$123,438.22	\$123,438.22
Cigar and Tobacco Tax	\$70,087,142.53	\$0.00	\$70,087,142.53
Cigarette Fire Safety Fees		\$11,000.00	\$11,000.00
Cigarette Paper Tax	\$800,372.22	\$1,584,216.02	\$2,384,588.24
Tobacco Permits		\$694,830.00	\$694,830.00
Cigarette Tax	\$109,178,035.17	\$0.00	\$109,178,035.17
Commerl. Drivers License - Expedited Title		\$2,550,201.59	\$2,550,201.59
Commerl. Drivers License - License Fee		\$744,595.92	\$744,595.92
Commerl. Drivers License - Search Fee		\$2,383,360.82	\$2,383,360.82
Commercial Drivers License - Test Fee		\$518,081.00	\$518,081.00
Community Corrections Operations		\$0.00	\$0.00
Community Corrections Parole Fees		\$14,211,387.11	\$14,211,387.11
Concealed Weapons License Fee		\$915,435.50	\$915,435.50
Cosmetology Board Fees		\$438,731.96	\$438,731.96
Cotton Trailer Registration Fee		\$42,422.00	\$42,422.00
County Assessors Continuing Education		\$44,400.00	\$44,400.00
Court Fee-Law Enforcement		\$2,311,494.19	\$2,311,494.19
Criminal History Search Fee		\$6,513,748.00	\$6,513,748.00
Fines, Penalties and Court Cost	\$718,192.84	\$0.00	\$718,192.84
DHS/DCFS Grant1698/01		\$1,646,211.59	\$1,646,211.59
Dispensing Opticians Fees		\$13,258.00	\$13,258.00
Drive Out License		\$2,064.00	\$2,064.00

<u>Taxes, Fees, Permits, and Earnings</u>	<u>GENERAL REVENUES</u>	<u>SPECIAL REVENUES</u>	<u>TOTAL REVENUES</u>
Drivers Licenses		\$14,174,071.05	\$14,174,071.05
Drivers License Reinstatement 1001/03		\$6,019,022.04	\$6,019,022.04
Drivers License - Special Fees		\$1,322,825.78	\$1,322,825.78
Drivers Records - Search Fees		\$8,485,952.92	\$8,485,952.92
Drivers License Vision Test		\$2,712,740.78	\$2,712,740.78
Driver Monitoring		\$101,421.37	\$101,421.37
Drivers Test Fee		\$778,870.00	\$778,870.00
DUI Reinstatement Fee	\$5,055.00	\$0.00	\$5,055.00
DWI Fees		\$3,370.00	\$3,370.00
DWI Reinstatement Fee	\$109,165.28	\$436,265.06	\$545,430.34
Dyed Distillate Special Fuel Tax	\$9,077,702.46	\$2,771,335.39	\$11,849,037.85
Elder and Disabled Victims		\$0.00	\$0.00
Egg & Poultry Grading/Inspection Fees		\$3,510,066.15	\$3,510,066.15
Electric/Hybrid Vehicle Registration		\$0.00	\$0.00
Electrical Examiner's License		\$622,665.00	\$622,665.00
Electronic Games License Fees		\$0.00	\$0.00
Electronic Games Privilege Fee		0	\$0.00
Elevator Inspection Fees		\$342,985.00	\$342,985.00
Employment Agency Permits	\$0.00	\$0.00	\$0.00
Equine Infectious Anemia Control Fee		\$132,043.85	\$132,043.85
Estate Tax		\$0.00	\$0.00
Fair Housing Commission		\$0.00	\$0.00
Fire Protection Tax		\$0.00	\$0.00
Firework License & Penalty		\$88,022.25	\$88,022.25
Franchise Tax	\$8,000,000.00	\$0.00	\$8,000,000.00
Franchise Tax - Educational Adequacy		\$33,171,816.15	\$33,171,816.15
Game & Fish Commission Fees		\$33,986,138.98	\$33,986,138.98
Game & Fish Commission Fines		\$536,062.56	\$536,062.56
Handicapped Parking Fees		\$16,589.00	\$16,589.00
Hard Cider Permit	\$1,500.00	\$0.00	\$1,500.00
Hazardous Materials Management Fee		\$280,605.00	\$280,605.00
Hazardous Waste Permits		\$1,139,870.36	\$1,139,870.36
Health Department Fees		\$11,215,237.41	\$11,215,237.41
HACVR Board Fees		\$730,600.00	\$730,600.00
Highway & Trans. Dept. Misc. Income		\$690,733.44	\$690,733.44
In God We Trust License Plate Fee		\$141,172.29	\$141,172.29
Income Tax - Corporate Estimates	\$357,425,805.07	\$29,892,170.16	\$387,317,975.23
Income Tax - Corporate Final Payments	\$166,201,681.75	\$0.00	\$166,201,681.75
Income Tax - Individual Estimates	\$250,031,757.70	\$0.00	\$250,031,757.70
Income Tax - Individual Final Payments	\$409,907,530.53	\$0.00	\$409,907,530.53
Income Tax - Indiv. Withholding- Mth.	\$2,964,720,053.39	\$0.00	\$2,964,720,053.39
Income Tax - Pass-Through Estimates	\$160,519,654.79	\$0.00	\$160,519,654.79
Income Tax - Pass-Through Final	\$83,862,843.06	\$0.00	\$83,862,843.06
Individ. Sewage Disposal Sys. Permits		\$1,469,446.62	\$1,469,446.62
Industrial Hemp		\$5,850.00	\$5,850.00
Insurance Agents Fees and Licenses		\$23,714,237.50	\$23,714,237.50
Insurance Premium Tax	\$216,877,118.73	\$107,449,991.90	\$324,327,110.63
Insurance Premium - Fire Protection		\$25,771,341.00	\$25,771,341.00
Intransit Auto Fees		\$0.00	\$0.00
Landfill Closure Fee - D.E.Q.		\$3,567,958.18	\$3,567,958.18
Large Truck Speeding Fines	\$46,796.84	\$0.00	\$46,796.84
Law Enforcement Training Act 372 of '19		\$97,877.18	\$97,877.18
Layout Center Permit 3-4-601	\$200.00	\$0.00	\$200.00
Lie Detector Test		\$565.00	\$565.00
Liquefied Petroleum Gas Fees		\$386,415.00	\$386,415.00
Liquor Permits	\$3,701,815.00	\$0.00	\$3,701,815.00
Liquor Enf. Tax	\$423,524.07	\$0.00	\$423,524.07
Liquor Tax - \$2.50 Per Gallon	\$10,604,633.21	\$0.00	\$10,604,633.21
Liquor Tax - \$1.00/.50 Per Gallon	\$1,532,968.03	\$0.00	\$1,532,968.03
Livestock and Poultry Commission		\$1,975,033.58	\$1,975,033.58
Manufactured Home Commission Fees		\$222,170.33	\$222,170.33
Massage Therapy License Fees		\$0.00	\$0.00

<u>Taxes, Fees, Permits, and Earnings</u>	<u>GENERAL REVENUES</u>	<u>SPECIAL REVENUES</u>	<u>TOTAL REVENUES</u>
Marriage License Fee-Children's Trust Fund		\$257,079.00	\$257,079.00
Marriage License Fee-Domestic Peace Fund		\$333,308.83	\$333,308.83
Medical Marijuana	\$7,409,762.32	\$40,265,441.63	\$47,675,203.95
Milk Inspection Fees		\$385,371.81	\$385,371.81
Miscellaneous License & Fees	\$3,375,977.68	\$1,826,703.24	\$5,202,680.92
Mixed Drink Tax		\$0.00	\$0.00
Mixed Drink Tax - 4%		\$8,078,350.11	\$8,078,350.11
Motor Boat Registration		\$895,137.11	\$895,137.11
Motor Carrier Fees - Highway Dept.	\$348,191.49	\$0.00	\$348,191.49
Motor Carrier-Insurance Registration		\$1,900,173.79	\$1,900,173.79
Motor Fuels Tax		\$439,651,271.05	\$439,651,271.05
Motor Fuel Tax - Act 437 of '79		\$21,521,455.19	\$21,521,455.19
Motor Fuel Tax - Act 445 of '73		\$21,521,455.19	\$21,521,455.19
Motor Vehicle Comm. Fees & Pen.		\$426,376.00	\$426,376.00
Motor Vehicle Fines - Act 988 of '91		\$137,617.36	\$137,617.36
Motor Vehicle Insurance Fine		\$578,753.05	\$578,753.05
Motor Vehicle License		\$150,468,427.63	\$150,468,427.63
Motor Vehicle License Special Plate Fee		\$40,300.09	\$40,300.09
Motor Vehicle Title Transfer		\$13,518,479.58	\$13,518,479.58
Motor Vehicle Trip Permits		\$478,170.00	\$478,170.00
Motor Vehicle Validation Decal Fee		\$2,937,402.41	\$2,937,402.41
Motorized Bicycle License		\$0.00	\$0.00
Nursing Home Administrative License Fee		\$50,810.00	\$50,810.00
Oil & Gas Commission Fees		\$3,532,341.31	\$3,532,341.31
Overweight Permits & Penalties		\$23,004,801.48	\$23,004,801.48
Paid Fantasy Sports	\$2,396,537.62	\$0.00	\$2,396,537.62
Permit Fees - D.E.Q.		\$11,784,813.65	\$11,784,813.65
Pet Store Registration Fee	\$0.00	\$0.00	\$0.00
Plant Board Fees		\$8,976,565.77	\$8,976,565.77
Plumbers License		\$938,912.25	\$938,912.25
Precious Metal Dealer's License		\$0.00	\$0.00
Profess. Fund Raisers & Solicitors Fee	\$55,910.00	\$0.00	\$55,910.00
Private Career College Fee		\$200,801.80	\$200,801.80
Prostate Cancer		\$107,322.97	\$107,322.97
Public Service Commission Fees		\$9,392,794.00	\$9,392,794.00
Public Service - Utility Safety		\$326,682.00	\$326,682.00
Racing Taxes - Dog	\$179,566.59	\$0.00	\$179,566.59
Racing Taxes-Dog-Human Dev. Centers		\$0.00	\$0.00
Racing Taxes - Dog - Indigent Patients		\$0.00	\$0.00
Racing - Dog - Mid South		\$7,120.30	\$7,120.30
Racing - Dog - Municipal		\$0.00	\$0.00
Racing Taxes - Horse	\$1,126,701.17	\$0.00	\$1,126,701.17
Radiation Protection Fees		\$2,820,427.00	\$2,820,427.00
Real Estate Transfer Tax	\$2,607,788.32	\$76,802,978.63	\$79,410,766.95
Recycling Fees - D.E.Q.		\$5,819,948.56	\$5,819,948.56
Reg. Substance Store-Tank License		\$657,771.31	\$657,771.31
Rice Board Assessment		\$5,168,765.13	\$5,168,765.13
Sales & Use Tax	\$3,680,538,949.47	\$419,053,355.84	\$4,099,592,305.31
Sales Tax - Educational Adequacy		\$722,741,760.74	\$722,741,760.74
Sales Tax - Aviation		\$23,058,909.20	\$23,058,909.20
Sales Tax - Conservation Tax		\$112,244,885.01	\$112,244,885.01
Sales Tax - Liquor Excise and Mixed Drink	\$39,364,793.49	\$0.00	\$39,364,793.49
Sales Tax - Long Term Vehicle Lease		\$0.00	\$0.00
Sales Tax - Property Tax Relief		\$409,199,396.25	\$409,199,396.25
Sales Tax - Residential Moving	\$1,146,078.36	\$0.00	\$1,146,078.36
Sales Tax - Short-Term Rental	\$5,553,842.08	\$0.00	\$5,553,842.08
Sales Tax - Vehicle Rental	\$9,403,192.90	\$9,403,927.68	\$18,807,120.58
Sales Tax - Wholesale Vending	\$107,551.35	\$0.00	\$107,551.35
Secretary of State - Sales & Fees		\$5,737,637.57	\$5,737,637.57
Securities Department Fees	\$17,590,878.74	\$7,145,085.17	\$24,735,963.91
Security Department-Operations	\$2,630,164.92	\$0.00	\$2,630,164.92
Security Guard/Investigator Fees		\$547,230.00	\$547,230.00

<u>Taxes, Fees, Permits, and Earnings</u>	<u>GENERAL REVENUES</u>	<u>SPECIAL REVENUES</u>	<u>TOTAL REVENUES</u>
Seedling Sales - Forestry Dept.		\$1,564,687.25	\$1,564,687.25
Severance Tax	\$8,395,593.74	\$4,615,106.98	\$13,010,700.72
Severance Tax-Natural Gas	\$675,000.00	\$25,623,368.97	\$26,298,368.97
Severance Tax-Oil Museum-310 of '77		\$21,959.75	\$21,959.75
Severance Tax-Oil Museum-759 of '79		\$45,316.21	\$45,316.21
Severance Tax - Timber		\$3,949,802.69	\$3,949,802.69
Sex/Child Offender Registration Fees		\$62,989.15	\$62,989.15
SHARE - Health Record Fee		\$2,842,755.60	\$2,842,755.60
Social Work License Fees		\$17,980.00	\$17,980.00
Soybean Assessment		\$7,052,841.37	\$7,052,841.37
Spinal Cord Interest		\$0.00	\$0.00
State Board of Nursing Fees		\$4,244,997.22	\$4,244,997.22
State Insurance Department Fees		\$44,465,818.02	\$44,465,818.02
State Police Fees		\$4,409,268.84	\$4,409,268.84
Swine Testing Fee		\$147.00	\$147.00
Telecommunication Equipment Surcharge		\$617,136.29	\$617,136.29
Timber Land Tax		\$2,868,673.61	\$2,868,673.61
Timber Sales - State		\$845,748.31	\$845,748.31
Tobacco Tax-Breast Cancer Control/ Research		\$3,967,280.26	\$3,967,280.26
Tourism Tax - 2%		\$27,004,349.15	\$27,004,349.15
Uniform Court Filing Fee		\$4,022,271.15	\$4,022,271.15
Use Tax - Aviation		\$0.00	\$0.00
Used Motor Vehicle Dealer Fee		\$842,480.00	\$842,480.00
Used Tire Recycling Fund		\$5,842,560.66	\$5,842,560.66
Vending Machine Decal	\$718,419.24	\$0.00	\$718,419.24
Veterinary Examiners Board Fees		\$139,537.38	\$139,537.38
Waste Tire Fee		\$0.00	\$0.00
Waste Tire Fee - D.E.Q		\$437,635.76	\$437,635.76
Waste Tire - District Fee		\$0.00	\$0.00
Wheat Promotion Board Assessments		\$43,855.38	\$43,855.38
Light Wine Enforcement Tax	\$3,892.00	\$0.00	\$3,892.00
Light Wine Tax	\$43,527.15	\$0.00	\$43,527.15
Wine Permits	\$459,806.50	\$0.00	\$459,806.50
Small Winery Tax	\$101,103.45	\$0.00	\$101,103.45
Wine Distribution Tax	\$2,866,508.96	\$0.00	\$2,866,508.96
Wine Distribution Enforcement Tax	\$75,667.02	\$0.00	\$75,667.02
Winery Enforcement Tax	\$2,632.87	\$0.00	\$2,632.87
Wine Grants		\$1,315,650.00	\$1,315,650.00
			\$0.00
<u>Earnings - Institutions and Departments:</u>			\$0.00
Human Dev.Centers-Earnings & Royal.		\$25,922.25	\$25,922.25
Correction Dept. - Farm		\$7,507,692.47	\$7,507,692.47
Correction Dept. - Industry		\$8,470,026.54	\$8,470,026.54
Comm. of State Lands-Royal. & Leases	\$1,506,758.70	\$-	\$1,506,758.70
Forestry Commission - Rents		\$-	\$0.00
Geological Survey - Income		\$-	\$0.00
Highway Dept. - Royalties		\$34,487.71	\$34,487.71
Southern AR University - Leases		\$-	\$0.00
Heritage Dept. - Royalties		\$128,140.17	\$128,140.17
University of AR Fayetteville - Royal. & Leases		\$-	\$0.00
Educational Television - Lease Bonus		\$739.08	\$739.08
Auditor - Unclaimed Property	\$15,550,007.34	\$-	\$15,550,007.34
Parks and Tourism - Royalties		\$8,109.01	\$8,109.01
 TOTAL GROSS REVENUES	 \$8,711,235,481.17	 \$3,101,762,745.32	 \$11,812,998,226.49
 TOTAL GROSS REVENUES	 \$8,711,235,481.17	 \$3,101,762,745.32	 \$11,812,998,226.49

<u>Taxes, Fees, Permits, and Earnings</u>	<u>GENERAL REVENUES</u>	<u>SPECIAL REVENUES</u>	<u>TOTAL REVENUES</u>
LESS:			
Claims & Taxes Erroneously Paid	\$437,851.93	213,910.87	\$651,762.80
Uncollected Checks	\$3,003,468.90	67,309.31	\$3,070,778.21
Other	\$21,150,690.28	22,576.54	\$21,173,266.82
ADJUSTED GROSS REVENUES	<u>\$8,686,643,470.06</u>	<u>\$3,101,458,948.60</u>	<u>\$11,788,102,418.66</u>

LESS:			
Constitutional Officers Fund	\$86,618,564.18	\$ 25,308,718.09	\$111,927,282.27
State Central Services Fund	\$173,237,128.39	\$ 50,617,436.19	\$223,854,564.58
Income Tax Refunds - Corporation	\$69,836,728.57	-	\$69,836,728.57
Income Tax Refunds - Individuals	\$554,489,397.19	-	\$554,489,397.19
College Savings Bond Fund	\$23,288,138.86	-	\$23,288,138.86
City-County Tourist Facilities	\$887,908.00	-	\$887,908.00
Educational Excellence Trust Fund	\$483,886,241.00	-	\$483,886,241.00
Water Waste Pollution Abatement Bond	\$14,800,000.00	-	\$14,800,000.00
Economic Development & Incentive Fund, and Tax Credits	\$51,360,074.00	-	\$51,360,074.00
Amendment 82 Bonds	\$5,285,048.98	-	\$5,285,048.98
Educational Adequacy Fund	\$42,776,365.00	-	\$42,776,365.00
Highway Casino Gaming	\$31,164,333.69	-	\$31,164,333.69
Total Deductions	<u>\$1,537,629,927.86</u>	<u>\$126,543,590.47</u>	<u>\$1,664,173,518.33</u>
NET AVAILABLE FOR DISTRIBUTION	<u>\$7,149,013,542.20</u>	<u>\$3,025,532,794.32</u>	<u>\$10,174,546,336.52</u>

* Total Revenues do not account for transfers

Distribution of Net General Revenues for Fiscal Years 2024, 2025, and 2026

	DISTRIBUTION OF 2023-24		DISTRIBUTION OF 2024-25		% Change FY2025 Compared to FY2024	DISTRIBUTION OF 2025-26		% Change FY2026 Compared to FY2025
	GENERAL REVENUES	% OF TOTAL	GENERAL REVENUES	% OF TOTAL		GENERAL REVENUES	% OF TOTAL	
GROSS GENERAL REVENUES	\$8,735,108,713		\$8,379,259,463		-4.07%	\$8,711,235,481		3.96%
LESS:								
Claims and Taxes	\$415,214	--	\$645,787	--	55.53%	\$437,852		-32.20%
Uncollected Checks	\$2,108,932	--	\$1,706,100	--	-19.10%	\$3,003,469		76.04%
Other	\$23,884,288	--	\$17,244,608	--	-27.80%	\$21,150,690		22.65%
GENERAL REVENUES	\$8,708,700,279	--	\$8,359,662,968	--	-4.01%	\$8,686,643,470		3.91%
LESS:								
Constitutional Officers Fund	\$87,087,805	--	\$83,497,958	--	-4.12%	\$86,618,564.18		3.74%
State Central Services	\$182,884,390	--	\$166,986,049	--	-8.69%	\$173,237,128.39		3.74%
Income Tax Refunds - Corporation	\$136,052,353	--	\$137,295,526	--	0.91%	\$69,836,728.57		-49.13%
Income Tax Refunds - Individuals	\$782,943,176	--	\$654,986,629	--	-16.34%	\$554,489,397.19		-15.34%
College Savings Bond Fund	\$23,310,499	--	\$23,292,690	--	-0.08%	\$23,288,138.86		-0.02%
City-County Tourist Facilities	\$887,908	--	\$887,908	--	0.00%	\$887,908.00		0.00%
Educational Excellence Trust Fund	\$468,374,822	--	\$477,358,006	--	1.92%	\$483,886,241.00		1.37%
Water Waste Pollution Abatement Bond	\$14,800,000	--	\$14,800,000	--	0.00%	\$14,800,000.00		0.00%
Econ. Dev. Incentive Fund	\$39,170,750	--	\$44,802,043	--	14.38%	\$51,360,074.00		14.64%
Educational Adequacy Fund	\$41,405,129	--	\$42,199,258	--	1.92%	\$42,776,365.00		1.37%
Highway Casino Gaming	\$25,972,319	--	\$28,887,477	--	11.22%	\$31,164,333.69		7.88%
Amendment 82 Bonds	\$5,278,063	--	\$5,285,436	--	0.14%	\$5,285,048.98		-0.01%
Subtotal Deductions	\$1,808,167,214	--	\$1,680,278,979	--	-7.07%	\$1,537,629,928		-8.49%
NET AVAILABLE FOR DISTRIBUTION	\$6,900,533,065	--	\$6,679,383,989	--	-3.20%	\$7,149,013,542		7.03%

General Revenue Distributed and the Percentage Allotment to each Account

PUBLIC SCHOOL FUND								
Div. of Elementary & Secondary Ed	\$2,409,366,375	34.92%	\$2,443,582,431	36.58%	1.42%	\$2,443,582,431	34.18%	0.00%
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	\$22,809,819	0.33%	\$26,883,872	0.40%	17.86%	\$26,883,872	0.38%	0.00%
Career and Tech Ed - Adult Education	\$8,489,176	0.12%	\$8,489,176	0.13%	0.00%	\$8,489,176	0.12%	0.00%
TOTAL PUBLIC SCHOOL	\$2,446,307,289	35.45%	\$2,484,597,398	37.20%	1.57%	\$2,484,597,398	34.75%	0.00%
EDUCATION								
Department of Education	\$18,260,460	0.26%	\$18,282,199	0.27%	0.12%	\$18,282,199	0.26%	0.00%
Facilities and Transportation	\$2,854,502	0.04%	\$2,857,204	0.04%	0.09%	\$3,052,280	0.04%	6.83%

	DISTRIBUTION OF 2023-24		DISTRIBUTION OF 2024-25		% Change FY2025 Compared to FY2024	DISTRIBUTION OF 2025-26		% Change FY2026 Compared to FY2025
	GENERAL REVENUES	% OF TOTAL	GENERAL REVENUES	% OF TOTAL		GENERAL REVENUES	% OF TOTAL	
Educational Television	\$5,823,608	0.08%	\$5,825,736	0.09%	0.04%	\$5,986,636	0.08%	2.76%
School for the Blind	\$8,210,740	0.12%	\$8,218,836	0.12%	0.10%	\$8,218,836	0.11%	0.00%
School for the Deaf	\$11,808,489	0.17%	\$11,812,933	0.18%	0.04%	\$12,098,079	0.17%	2.41%
State Library	\$3,858,205	0.06%	\$3,859,435	0.06%	0.03%	\$3,923,088	0.05%	1.65%
Rehabilitation Services	\$11,922,857	0.17%	\$11,942,101	0.18%	0.16%	\$11,942,101	0.17%	0.00%
Child Care Grant (Transferred FY24)	\$7,056,193	0.10%	\$7,056,193	0.11%	0.00%	\$7,056,193	0.10%	0.00%
Child Care/Early Childhood Ed	\$2,576,668	0.04%	\$2,589,553	0.04%	0.50%	\$2,589,553	0.04%	0.00%
Subtotal Education Fund	\$72,371,722	1.05%	\$72,444,190	1.08%	0.10%	\$73,148,965	1.02%	0.97%
<u>Technical Institutes</u>								
Northwest Tech. Inst.	\$3,304,826	0.05%	\$3,308,152	0.05%	0.10%	\$3,388,836	0.05%	2.44%
TOTAL EDUCATION	\$75,676,548	1.10%	\$75,752,342	1.13%	0.10%	\$76,711,834	1.07%	1.27%
HUMAN SERVICES:								
Administration - Directors Office	\$24,487,611	0.35%	\$24,518,586	0.37%	0.13%	\$25,037,046	0.35%	2.11%
Children & Family Services	\$138,690,275	2.01%	\$139,333,393	2.09%	0.46%	\$139,733,393	1.95%	0.29%
Youth Services	\$48,976,015	0.71%	\$48,980,104	0.73%	0.01%	\$53,431,260	0.75%	9.09%
Developmental Disabilities Svcs.	\$65,496,503	0.95%	\$65,603,057	0.98%	0.16%	\$65,603,057	0.92%	0.00%
Medical Services	\$2,439,870	0.04%	\$2,442,596	0.04%	0.11%	\$2,564,587	0.04%	4.99%
Grants (Medicaid)	\$1,389,725,705	20.14%	\$1,389,725,705	20.81%	0.00%	\$1,402,725,705	19.62%	0.94%
Aging, Adult & Behavioral Health Svcs	\$103,583,993	1.50%	\$103,643,589	1.55%	0.06%	\$104,981,456	1.47%	1.29%
Provider Svcs & Qual. Assu.	\$5,510,773	0.08%	\$5,515,977	0.08%	0.09%	\$5,998,017	0.08%	8.74%
County Operations	\$53,784,108	0.78%	\$57,419,886	0.86%	6.76%	\$58,700,789	0.82%	2.23%
TOTAL HUMAN SERVICES	\$1,832,694,853	26.56%	\$1,837,182,893	27.51%	0.24%	\$1,858,775,310	26.00%	1.18%
STATE GENERAL GOVERNMENT:								
Div. of Arkansas Heritage	\$7,752,638	0.11%	\$7,755,838	0.12%	0.04%	\$7,755,838	0.11%	0.00%
Dept. of Agriculture	\$19,466,991	0.28%	\$19,479,187	0.29%	0.06%	\$19,870,371	0.28%	2.01%
Dept. of Labor and Licensing	\$3,908,028	0.06%	\$3,909,567	0.06%	0.04%	\$4,019,479	0.06%	2.81%
Div. of Higher Education	\$11,955,601	0.17%	\$11,989,758	0.18%	0.29%	\$12,066,588	0.17%	0.64%
Higher Education-Grants	\$40,619,625	0.59%	\$40,619,625	0.61%	0.00%	\$43,619,625	0.61%	7.39%
Economic Development Commission	\$21,238,499	0.31%	\$21,339,734	0.32%	0.48%	\$20,660,189	0.29%	-3.18%
Div. of Correction	\$434,337,302	6.29%	\$434,873,587	6.51%	0.12%	\$483,073,407	6.76%	11.08%
Div. of Community Correction	\$104,739,443	1.52%	\$105,311,074	1.58%	0.55%	\$107,773,354	1.51%	2.34%
Dept. of Military	\$9,992,198	0.14%	\$10,109,327	0.15%	1.17%	\$8,931,344	0.12%	-11.65%
Div. of Parks & Tourism	\$22,067,735	0.32%	\$22,082,257	0.33%	0.07%	\$22,082,257	0.31%	0.00%
Div. of Environmental Quality	\$4,201,485	0.06%	\$4,202,841	0.06%	0.03%	\$4,297,361	0.06%	2.25%
Miscellaneous Agencies	\$81,349,685	1.18%	\$78,026,413	1.17%	-4.09%	\$83,280,732	1.16%	6.73%
TOTAL GENERAL GOVERNMENT	\$761,629,230	11.04%	\$759,699,208	11.37%	-0.25%	\$817,430,545	11.43%	7.60%
DESE - Education Freedom Accounts	\$31,701,900	0.46%	\$97,487,318	1.46%	207.51%	\$187,487,318	2.62%	92.32%

	DISTRIBUTION OF 2023-24		DISTRIBUTION OF 2024-25		% Change FY2025 Compared to FY2024	DISTRIBUTION OF 2025-26		% Change FY2026 Compared to FY2025
	GENERAL REVENUES	% OF TOTAL	GENERAL REVENUES	% OF TOTAL		GENERAL REVENUES	% OF TOTAL	
County Aid	\$21,428,616	0.31%	\$21,428,616	0.32%	0.00%	\$21,428,616	0.30%	0.00%
County Jail Reimbursement	\$25,765,944	0.37%	\$25,765,944	0.39%	0.00%	\$34,800,000	0.49%	35.06%
Crime Information Center	\$2,182,877	0.03%	\$2,186,443	0.03%	0.16%	\$2,204,581	0.03%	0.83%
Child Support Enforcement	\$13,246,341	0.19%	\$13,288,801	0.20%	0.32%	\$13,288,801	0.19%	0.00%
Department of Health	\$81,845,348	1.19%	\$81,954,072	1.23%	0.13%	\$82,752,300	1.16%	0.97%
Performance Fund	\$0		\$0	0.00%		\$3,150,000	0.04%	
Motor Vehicle Acquisition	\$0		\$0	0.00%		\$0	0.00%	
Municipal Aid	\$29,372,099	0.43%	\$29,372,099	0.44%	0.00%	\$29,372,099	0.41%	0.00%
Division of Arkansas State Police	\$88,687,527	1.29%	\$92,596,808	1.39%	4.41%	\$94,140,872	1.32%	1.67%
Div. of Workforce Services - New Hire	\$3,685,419	0.05%	\$150,000	0.00%	-95.93%	\$150,000	0.00%	0.00%
Div. of Workforce Services - Adult Ed	\$1,025,268	0.01%	\$1,026,253	0.02%	0.10%	\$1,057,391	0.01%	3.03%
Div of Workforce Services-Man Ext						\$679,545	0.01%	
St Srves for the Blind	\$1,962,217	0.03%	\$1,972,456	0.03%	0.52%	\$1,972,456	0.03%	0.00%
Skills Development Fund	\$3,608,348	0.05%	\$3,608,348	0.05%	0.00%	\$3,608,348	0.05%	0.00%
Sust Build Maint Prog Higher Ed			\$4,555,985	0.07%		\$2,881,420	0.04%	-36.76%
TOTAL OTHER STATE & LOCAL	\$304,511,904	4.41%	\$375,393,143	5.62%	23.28%	\$478,973,747	6.70%	27.59%
HIGHER ED INSTITUTIONS:								
Arkansas State University	\$62,541,672	0.91%	\$62,150,956	0.93%	-0.62%	\$62,862,957	0.88%	1.15%
Arkansas Tech University	\$37,098,010	0.54%	\$36,356,050	0.54%	-2.00%	\$35,628,929	0.50%	-2.00%
Henderson State University	\$19,215,030	0.28%	\$18,832,354	0.28%	-1.99%	\$18,457,299	0.26%	-1.99%
Southern Arkansas University	\$16,933,028	0.25%	\$16,861,877	0.25%	-0.42%	\$17,733,361	0.25%	5.17%
UA-Fayetteville	\$134,196,542	1.94%	\$134,584,010	2.01%	0.29%	\$136,032,727	1.90%	1.08%
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	0.04%	0.00%	\$2,369,274	0.03%	0.00%
UA - Agriculture	\$65,800,138	0.95%	\$65,800,138	0.99%	0.00%	\$65,800,138	0.92%	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	0.04%	\$2,458,634	0.04%	0.00%	\$2,458,634	0.03%	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	\$21,475,331	0.31%	\$21,045,824	0.32%	-2.00%	\$20,886,786	0.29%	-0.76%
UA-Little Rock	\$60,589,063	0.88%	\$60,049,349	0.90%	-0.89%	\$58,929,169	0.82%	-1.87%
UA-Medical Sciences	\$93,012,881	1.35%	\$93,012,881	1.39%	0.00%	\$93,012,881	1.30%	0.00%
UAMS - Child Abuse/Rape/Domestic Violence	\$350,000	0.01%	\$350,000	0.01%	0.00%	\$350,000	0.00%	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 - Indigent Care	\$5,438,340	0.08%	\$5,438,340	0.08%	0.00%	\$5,438,340	0.08%	0.00%
UA-Monticello	\$17,037,500	0.25%	\$16,696,750	0.25%	-2.00%	\$16,362,815	0.23%	-2.00%
UA-Pine Bluff	\$26,150,654	0.38%	\$21,902,693	0.33%	-16.24%	\$21,464,639	0.30%	-2.00%
UAPB Land Grant			\$5,800,000	0.09%		\$5,800,000	0.08%	0.00%
University of Central Arkansas	\$56,905,617	0.82%	\$56,013,219	0.84%	-1.57%	\$55,018,565	0.77%	-1.78%
Two Year Institutions								
Arkansas Northeastern College	\$8,944,734	0.13%	\$8,765,839	0.13%	-2.00%	\$8,845,933	0.12%	0.91%

	DISTRIBUTION OF 2023-24		DISTRIBUTION OF 2024-25		% Change FY2025 Compared to FY2024	DISTRIBUTION OF 2025-26		% Change FY2026 Compared to FY2025
	GENERAL REVENUES	% OF TOTAL	GENERAL REVENUES	% OF TOTAL		GENERAL REVENUES	% OF TOTAL	
Arkansas State University - Beebe	\$11,356,380	0.16%	\$11,356,380	0.17%	0.00%	\$11,333,296	0.16%	-0.20%
ASU - Mountain Home	\$3,558,951	0.05%	\$3,695,854	0.06%	3.85%	\$3,571,700	0.05%	-3.36%
Arkansas State University - Newport	\$6,550,910	0.09%	\$6,559,812	0.10%	0.14%	\$6,451,670	0.09%	-1.65%
Cossatot CC of UA	\$3,783,425	0.05%	\$3,757,578	0.06%	-0.68%	\$3,750,333	0.05%	-0.19%
East Arkansas Community College	\$8,801,435	0.13%	\$8,749,489	0.13%	-0.59%	\$8,708,498	0.12%	-0.47%
Arkansas State University - Mid-South	\$4,132,171	0.06%	\$4,013,696	0.06%	-2.87%	\$4,058,019	0.06%	1.10%
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	\$9,225,070	0.13%	\$9,040,569	0.14%	-2.00%	\$8,995,082	0.13%	-0.50%
North Arkansas College	\$7,605,726	0.11%	\$7,605,726	0.11%	0.00%	\$7,529,669	0.11%	-1.00%
NorthWest Arkansas CC	\$11,646,737	0.17%	\$11,649,679	0.17%	0.03%	\$11,479,213	0.16%	-1.46%
Phillips CC of the UA	\$9,105,931	0.13%	\$8,923,812	0.13%	-2.00%	\$8,756,310	0.12%	-1.88%
U of A - CC at Rich Mountain	\$3,482,077	0.05%	\$3,546,964	0.05%	1.86%	\$3,656,930	0.05%	3.10%
Southern Arkansas University - Tech	\$5,457,310	0.08%	\$5,530,868	0.08%	1.35%	\$5,525,530	0.08%	-0.10%
SAU - Tech - Environmental Control Center	\$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%	\$1,780,943	0.03%	5.95%	\$1,780,943	0.02%	0.00%
South Arkansas College	\$6,208,533	0.09%	\$6,084,362	0.09%	-2.00%	\$5,962,675	0.08%	-2.00%
U of A - CC at Batesville	\$4,577,437	0.07%	\$4,406,596	0.07%	-3.73%	\$4,318,464	0.06%	-2.00%
U of A - CC at Hope-Texarkana	\$4,742,486	0.07%	\$4,647,636	0.07%	-2.00%	\$4,554,683	0.06%	-2.00%
U of A - CC at Morrilton	\$5,193,324	0.08%	\$5,089,458	0.08%	-2.00%	\$5,073,879	0.07%	-0.31%
Technical Colleges								
Black River	\$5,955,612	0.09%	\$6,321,306	0.09%	6.14%	\$7,187,648	0.10%	13.71%
ASU - Three Rivers	\$3,381,360	0.09%	\$3,381,360	0.05%	0.00%	\$3,347,546	0.05%	-1.00%
Ozarka College	\$3,411,991	0.05%	\$3,248,284	0.05%	-4.80%	\$3,183,318	0.04%	-2.00%
U of A - Pulaski Tech	\$14,725,798	0.05%	\$14,765,510	0.22%	0.27%	\$14,694,332	0.21%	-0.48%
Southeast Arkansas College	\$5,354,958	0.21%	\$5,354,958	0.08%	0.00%	\$5,301,408	0.07%	-1.00%
TOTAL INSTITUTIONS OF HIGHER EDUCATION	\$781,291,567	11.32%	\$778,835,582	11.66%	-0.31%	\$777,510,147	10.88%	-0.17%
REVENUE STABILIZATION DISTRIBUTION TOTAL	\$6,202,111,391	89.88%	\$6,311,460,566	94.49%	1.76%	\$6,493,998,981	90.84%	2.89%
General Revenue Allotment Reserve Fund - Surplus	\$648,421,674	9.40%	\$317,923,423	4.76%	-50.97%	\$605,014,561	8.46%	90.30%
Dept of Transportation Surplus Transfer	\$50,000,000	0.72%	\$50,000,000	0.75%	0.00%	\$50,000,000	0.70%	0.00%
TOTAL GENERAL REVENUES DISTRIBUTED & SURPLUS	\$6,900,533,065	100.00%	\$6,679,383,989	100.00%	-3.20%	\$7,149,013,542	100.00%	7.03%

Educational Excellence Trust Fund Distribution for Fiscal Year 2025 and Fiscal Year 2026

<u>Fund or Fund Account</u>	<u>FY2024-25</u>	<u>FY2025-26</u>	<u>CHANGE FY26 COMPARED TO 'FY25</u>
Education Public School Fund Account	\$320,592,356.00	\$324,976,701.00	1.37%
Workforce Ed. Pub. Sch. Fund Account	\$19,595,419.00	\$19,863,402.00	1.37%
Education Division Fund Account	\$1,570,629.00	\$1,592,109.00	1.37%
Workforce Education Fund (Vocational Educ. Administration)	\$5,880,967.00	\$5,961,393.00	1.37%
Higher Ed. Grants Fund Account	\$21,616,509.00	\$21,912,131.00	1.37%
Institutions Of Higher Education:			
Four Year Institutions			
Arkansas State University Jonesboro	\$9,877,344.00	\$10,012,424.00	1.37%
Arkansas Tech University	\$3,310,952.00	\$3,356,232.00	1.37%
Henderson State University	\$3,425,024.00	\$3,471,864.00	1.37%
Southern Arkansas University	\$2,024,949.00	\$2,052,642.00	1.37%
University of Arkansas Fayetteville	\$24,510,166.00	\$24,845,361.00	1.37%
Univ. of Arkansas Fort Smith	\$5,018,623.00	\$5,087,256.00	1.37%
Univ. of Arkansas Little Rock	\$8,697,871.00	\$8,816,821.00	1.37%
Univ. of Arkansas Med. Center	\$15,348,692.00	\$15,558,596.00	1.37%
Univ. of Arkansas at Monticello	\$1,747,595.00	\$1,771,495.00	1.37%
Univ. of Arkansas at Pine Bluff	\$3,033,788.00	\$3,075,277.00	1.37%
University of Central Arkansas	\$7,537,862.00	\$7,640,948.00	1.37%
Two Year Institutions			
Arkansas Northeastern College	\$1,181,338.00	\$1,197,494.00	1.37%
Arkansas State University - Beebe	\$2,356,551.00	\$2,388,779.00	1.37%
East Arkansas Community College	\$1,233,242.00	\$1,250,107.00	1.37%
National Park College	\$1,844,487.00	\$1,869,712.00	1.37%
North Arkansas College	\$728,338.00	\$738,299.00	1.37%
Northwest Ark. Community College	\$1,630,051.00	\$1,652,343.00	1.37%
Phillips Community College U of A	\$1,201,010.00	\$1,217,435.00	1.37%
South Arkansas College	\$843,449.00	\$854,984.00	1.37%
Southern Ark. University Tech.	\$528,694.00	\$535,924.00	1.37%
UA - Rich Mountain	\$325,531.00	\$329,983.00	1.37%
UA - School for Math, Science, & Arts	\$11,696,570.00	\$11,856,530.00	1.37%
Total Educational Excellence Trust Fund To Institutions of Higher Education	<u>\$108,102,127.00</u>	<u>\$109,580,506.00</u>	1.37%
Total Distribution of Educational Excellence Trust Fund	<u>\$477,358,007.00</u>	<u>\$483,886,242.00</u>	1.37%

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.