



Instructions for Preparation of the
2025 – 2027

BIENNIAL BUDGET REQUEST

For State Agencies, Boards and Commissions

Sarah Huckabee Sanders

Governor, State of Arkansas

Robert Brech

Administrator, Office of Budget

Department of Finance and Administration

1509 West 7th Street, Room 402

Little Rock, Arkansas 72201

501-682-1941

dfa.arkansas.gov/offices/budget

TABLE OF CONTENTS

BUDGET CALENDAR – 2025-2027 BIENNIUM DUE DATES.....	2
GENERAL INFORMATION	3
Base Level.....	3
Change Level Requests.....	4
Change Level designations for the 2025-2027 biennium	4
BUDGET FORMS DESCRIPTIONS	8
NARRATIVE INSTRUCTIONS	10
Agency History & Organization Narrative	10
Agency Commentary	10
Change Level Justification By Appropriation	11
EMPLOYMENT SUMMARY INSTRUCTIONS	12
DFA – OFFICE OF STATE TECHNOLOGY PLANNING.....	13
STATE AGENCY PUBLICATIONS FORM INSTRUCTIONS	14
STATE CONTRACTS OVER \$50,000 AWARDED TO MINORITY OWNED BUSINESSES	15
SPECIAL LANGUAGE INSTRUCTIONS.....	16
CERTIFICATION OF INCOME INSTRUCTIONS.....	17
CARRY FORWARD OF ANY REMAINING FUND BALANCES FROM FY24 TO FY25.....	18



STATE OF ARKANSAS
SARAH HUCKABEE SANDERS
GOVERNOR

June 5, 2024

Dear Cabinet Secretaries and Department Directors:

Thank you for your leadership and continued support of my administration's key priorities. We have made progress in reducing government spending and returning cost savings to the people of Arkansas, but I know we still have more work to do.

As we look forward to my first biennial budget as Governor, I want to remind you of the promise I made to the people of Arkansas and charge you with carrying it out. We must limit the growth of government and improve efficiency at state agencies while still investing in the areas of greatest need. Achieving all those goals in one budget is a great accomplishment, taking hard work, diligence, and fiscal discipline. We just came out of a fiscal session, passing a budget for FY25, that did just that. I am confident we can do even more in our biennial budget.

For the 2025 - 2027 biennial budget, agencies will meet with the Department of Finance and Administration and Governor's Office staff to discuss agency priorities. You may make requests for appropriation changes for non-General Revenue funded programs through the Agency Request process. However, all General Revenue increases will be done exclusively through Executive Recommendation. I have laid out clear priorities for my administration, like education, public safety, and outdoor recreation, and predict that we will focus our investment in these areas.

My expectation is that each agency and its leadership take initiative during this budget process to deliver on our shared promises to the people of Arkansas. I know all of you are Arkansas taxpayers. Do you believe your tax dollars are spent wisely? Are there any programs from which you do not get your money's worth? You should put your focus on any such programs during this budget process.

Please make note of the following items as you prepare your budget:

- **Arkansas Forward:** We are making great progress through the Arkansas Forward initiative in all focus areas: IT, state procurement, real estate, personnel, organizational effectiveness, and vehicle assets. The results of this initiative will drive Executive Recommendations for this biennium. Please continue to focus closely on this initiative which will help us deliver better, more efficient state government services at less cost.
- **Identify Savings:** I expect state agencies to continue to find cost savings opportunities outside the scope of Arkansas Forward. Please work to reduce costs throughout your agency while still delivering quality services to the people of Arkansas.
- **Personnel:** Agencies should not request any personnel changes. Personnel items will be reviewed as part of the Arkansas Forward initiative. Any personnel changes will be done exclusively through Executive Recommendation.

It is critical that we present the legislature with budget requests that put an end to government's spiraling growth, while still fulfilling the priorities Arkansans elected me to implement. I look forward to your consideration and to working together collaboratively to cut costs, improve services, and make Arkansas the best state in America to live, work, and raise a family.

Sincerely,

A handwritten signature in blue ink that reads "Sarah Sanders". The signature is written in a cursive, flowing style.

Sarah Huckabee Sanders
Governor of Arkansas



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

OFFICE OF STATE BUDGET
1509 West Seventh Street, Suite 402
Post Office Box 3278
Little Rock, Arkansas 72203-3278
Phone: (501) 682-5372
www.arkansas.gov/dfa

MEMORANDUM

To: All Departments, Constitutional Officers and Agencies

From: Robert Brech, State Budget Administrator

A handwritten signature in blue ink, appearing to read 'Robert Brech', is written over the 'From:' line.

Date: June 10, 2024

Subject: Biennial Budget Instructions for 2025-2027

Agencies should look to use the biennial budget process to further implement the Governor's priorities to reduce government spending and return cost savings to the people of Arkansas. The budgeting process is an opportunity to create additional efficiencies and further carry out streamlining of state government. The Governor has continued to fulfill her promise to reduce taxes, and the budget surpluses are expected to continue to decline. As a result, with limited exceptions, agencies should expect the likelihood of continuing to operate with limited revenue and under tight budgeting constraints.

Positions and appropriation which have been approved by the Arkansas Legislative Council should be incorporated in your budget requests for the biennium when appropriate. Departments should carefully consider whether and to what extent their budget should include additional appropriation and positions approved by the Arkansas Legislative Council. Interim actions by the Arkansas Legislative Council are temporary in nature and should only be included in biennial budgets when they are necessary to support permanent, ongoing operations which are necessary to core missions of the department.

Departments are strongly encouraged to track and efficiently utilize all special and cash revenues, in addition to any general revenue authorized under the Revenue Stabilization Act, bearing in mind the legal and constitutional limits placed on special revenues. DFA will be monitoring the expenditure of all funds to maximize cost-savings and reduce expenses for executive branch agencies.

Departments should likewise look to transfer appropriation and positions between divisions in lieu of requesting increases. Doing so will eliminate unnecessary positions

and appropriation while limiting growth of agency budgets. Similarly, biennial budgeting should eliminate or discontinue one-time requests which are no longer necessary for the ongoing operations of the Department.

It has become increasingly more common to fill unbudgeted positions after submission of the Annual Operations Plans. This practice will no longer be allowed beginning July 1, 2024.

Departments should look for additional budget-relevant guidance from Office of Personnel Management and Employee Benefits Division within the Department of Transformation and Shared Services in preparing their biennial budgets. DFA Office of Budget will work in close consultation with these agencies to assist in budget preparation. If you are part of an executive branch department, please ensure that all forms and submissions are signed by either the secretary of your department or your departmental CFO.

Please contact your DFA Office of Budget Analyst for any questions or concerns you have regarding this process. Thank you for your hard work and assistance in preparing this budget and I look forward to working together over the coming biennium.

BUDGET CALENDAR – 2025-2027 BIENNIUM DUE DATES

Budget Preparation

2024

FY2025 Annual Operations Plan	May 17
Issue Biennial Budget Instructions Packet	June 17
Issue Special Language	June 28
Initial Budget Reports with "Base Level" available	June 28
All Change Level Requests	July 22

Agency Narratives / Forms

History & Organization Narrative	July 22
Agency Commentary	July 22
Special Language Request	July 22
State Publications Listings	July 22
Change in Fee Schedule	July 22
Certification of Income	July 22
Carry Forward Report	July 22
Employment Summary Report	August 30

Capital Projects Requests

Instructions and forms distributed	July
Requests from agencies	TBD

Hearings Schedule

Executive	August/September
Legislative	October/November

GENERAL INFORMATION

As the budget process for the 2025-2027 biennium is beginning, DFA-Office of Budget (OB) is hoping you will find these instructions helpful. This instruction packet addresses significant aspects of the budget process including a calendar, instructions, and examples of the various forms needed to complete the agency's biennial budget request. Please review this packet carefully, paying specific attention to the budget calendar that outlines the specific dates agencies are required to submit information to the DFA - OB.

All agencies should utilize the Planning Budgeting and Accountability System (PBAS) to prepare their biennial budget request. AASIS user agencies that have taken and passed the PBAS Biennial training course will be allowed access to the system for preparation of their biennial budget request. Agencies that do not have system access to PBAS (e.g. Service Bureau agencies) will coordinate entry of the agency's biennial budget request with the budget analyst assigned to assist the agency.

Agency Requests and Executive Recommendation will be presented to the Arkansas Legislative Council/Joint Budget Committee during hearings scheduled to begin in October 2024. More detailed schedule to come. **It is imperative that the deadlines be met if the agency's request is to be ready for the Executive and Legislative phases of the process.**

If you need additional information or require assistance, please feel free to contact the Budget Analyst assigned to your agency or contact the DFA – OB at 501-682-1941.

All forms are available on the DFA – OB Website: <http://www.dfa.arkansas.gov/budget>

BASE LEVEL

As a frame of reference within the budget system, the FY25 Authorized Appropriation will be designated as the "BASE LEVEL" for the 2025-2027 biennium. All operating commitment items except Capital Outlay will be carried forward at the FY25 Authorized amount.

The General Ledger (GL) codes for each Commitment Item have been populated with the Budgeted amounts from your Annual Operations Plan. For Commitment Items that are budgeted at an amount lower than the Authorized Level, a GL has been populated with "Excess Appropriation over Budgeted" to bring Base Level for the Commitment Item up to FY25 Authorized Level. The amount(s) needed to bring commitment items up to authorized using the 'Excess Appropriation over Budgeted' GL must be removed and/or reallocated to a spendable GL as part of the agency request.

Capital Outlay items must be requested on an item-by-item basis. Lease purchases budgeted as Capital Outlay **will** be carried forward in the Base Level.

CHANGE LEVEL REQUESTS

“Change Level” is the designation used in the biennial budget process to reflect any increases or decreases to Base Level. Agencies can group both position and line item needs together in the same Change Level to show a total program impact, or request Change Levels in any logical fashion desired to justify changes in your budget.

Change Levels will accommodate negative changes to reflect a reduction in appropriation or an internal reallocation of resources needed to finance new initiatives or mandates. Through a reduction or reallocation, an agency can demonstrate the efficient and productive use of the agency’s current level of appropriation and funding.

CHANGE LEVEL DESIGNATIONS FOR THE 2025-2027 BIENNIUM

Change Levels (Non-Position)

Change Level 1 (C01)	Change in existing program (includes new/restored positions)
Change Level 2 (C02)	New program (includes new/restored positions)
Change Level 3 (C03)	Discontinued program (results in a reduction from base level)
Change Level 4 (C04)	Reallocation
Change Level 5 (C05)	Unfunded appropriation
Change Level 6 (C06)	Restore Pool and MFG positions
Change Level 7 (C07)	Transfers a program and/or positions to/from an agency (results in a negative change level in the source agency and a positive change level in the receiving agency)
Change Level 8 (C08)	Technology related items including positions and supporting operations

Important: It is critical that agencies use Change Level 8 (C08) for all technology related requests. Such requests must be consistent with the agency’s Information Technology Plan filed with the DTSS – Division of Information Systems (DIS) - Office of State Technology Planning.

Agencies that do not have system access to PBAS to perform data entry functions for non-position related Change Level requests (e.g. Service Bureau agencies) will coordinate all data entry with the analyst assigned to the agency using the Non-Personnel Cost Elements form.

Positions Related Change Levels

Change Level 9 (C09)	Not used at this time
Change Level 10 (C10)	Regular Reclassification Requests
Change Level 11 (C11)	Upgrade/Downgrade Requests
Change Level 12 (C12)	Not used at this time
Change Level 13 (C13)	Position not recommended (OPM only)
Change Level 14 (C14)	Position Title Change
Change Level 15 (C15)	Extraordinary Salary Increase Request

Base Level Salaries / Matching

Base level salaries will include continuation of the previously authorized FY25 Salaries and Career Service Payments. Bases level salaries will not include Performance Pay increases for FY26 and FY27; Performance Pay increases will be determined at a later date.

All salary projections are based on information particular to incumbent employees as extracted from the AASIS HR module files as of March 15, 2024 and reflect adjustments made during the FY25 annual budget process, with an additional 5% (five percent) added on each filled position to reflect the 2% (two percent) placeholder for performance raises and the 3% (three percent) placeholder for market adjustment.

Budgeted vacant positions will be carried into the next biennium at the starting salary for the grade of the position.

If a position was budgeted below starting salary, the system will automatically bring the salary for that position up to the starting salary for the grade.

Unclassified positions will be carried into the next biennium at the FY25 line-item maximum.

Position Detail

In accordance with the Governor's budget policy letter, agencies should not request any personnel changes.

Miscellaneous Federal Grant Positions can be identified in AASIS through transaction PA20. These existing positions have been automatically loaded in PBAS as a change level to begin the biennial process.

Agencies should not request new positions to replace those previously established by a Miscellaneous Federal Grant. **The existing positions established through the MFG process are reflected in PBAS as Change Level 6 (C06).** This includes additional MFG position requests submitted with the FY2025 Annual Operations Plan for authorization beginning on July 1, 2024, or later.

New federal grant positions and supporting operations that are anticipated for the upcoming biennium should also be requested in a C06. The amount of appropriation provided for utilization during the interim Miscellaneous Federal Grant process is limited. Agencies should ensure that sufficient, but justifiable, appropriation has been requested for the next biennium.

American Rescue Plan Act (ARPA) positions will not be included in PBAS. ARPA position(s) should not be requested in the biennium.

Infrastructure Investment & Jobs Act of 2021 (IIJA) positions will not be included in PBAS. IIJA position(s) should not be requested in the biennium.

Reclassifications/Upgrades/Downgrades/Crossgrades/Title Changes/Extraordinary Salary Increase Requests. Reference the Governor's budget policy letter and consult with Department of Transformation and Shared Services (DTSS) - Office of Personnel Management (OPM) regarding agency personnel needs for the 2025-2027 Biennium.

Personal Services Matching. If there is any change to a position as part of the agency's request, the agency **must submit** a request to their DFA-OB analyst to recalculate personal services matching. Agencies **do not** have the ability to recalculate personal services matching.

Professional Consulting Services Contracts

A.C.A. §19-11-203(27) and §19-11-1001(6) et seq., define two types of “services” as they relate to Professional Consulting Services Contracts. The following clarifications have been provided by the DTSS - Office of State Procurement (OSP) to assist agencies in making a determination as to the type of service and method of procurement.

- **Technical and General Services** involve services provided by individuals where performance is evaluated based upon the quality of the work and results produced. Special skills or extensive training is not required. For example: janitorial service, guard service, transport service, actuary service, certain repair services, lawn care services, nursing services or waste disposal services. **Expenditure of appropriation for these services would be from Operating Expense (502:00:02).**
- **Professional and Consultant Services** involve services provided by members of a recognized profession and generally include advice, counsel or direct assistance. The Agency has no direct managerial control over the day-to-day activities of the contractor providing the service. For example: attorneys, architects, accountants, engineers, physicians and technology experts. **Expenditure of appropriation for these services would be from Professional Fees & Services (506:00:10).**

Data Processing

The “Data Processing” (509:00:12) subclassification is **no longer used**; instead use Operating Expenses (502:00:02).

Capital Outlay

The threshold for Capital Outlay is \$5,000.00. In most instances, Capital Outlay has been removed from Base Level. Should you have a capital lease that is in Base Level, you should be mindful that this classification includes purchase of land, buildings, equipment, furniture, fixtures, and contractual agreements that are capitalized. Items of this nature valued at \$5,000 or greater should be purchased from Capital Outlay (512:00:11); items valued at \$4,999 or less should be purchased from Operating Expenses (502:00:02)

Exception for Vehicle Requests

A.C.A. §22-8-201 et. seq., prohibits agencies from requesting the purchase of vehicles from appropriations funded from General Revenues. For all other appropriations, agencies are allowed to submit a Change Level request for vehicles in the Capital Outlay Commitment Item (512:00:11). The Office of Administrative Services in the Department of Finance and Administration coordinates General Revenue vehicle purchase requests/replacements. Questions regarding this process may be addressed to DFA – Office of Administrative Services at (501) 682-6823.

Capital Projects Requests

Separate instructions will be distributed to state agencies outlining the process for requesting capital improvement projects such as construction, major maintenance, and significant equipment purchases. Please discuss any capital improvement requirements with your Budget Analyst so instructions can be distributed as needed.

- **Publications:** Prepared by each state agency, board, or commission; providing a list of publications required by law in compliance with A.C.A. §25-1-204.
- **State Contracts Over \$50,000 Awarded to Minority Vendors:** Prepared by an agency to report state contracts awarded to minority-owned businesses over \$50,000 during fiscal year 2024 as required by law (A.C.A. 25-36-104).
- **Department Appropriation Summary:** Prepared by the DFA – OB and serves as a summary document with all the appropriations presented in the biennial budget manual for each state agency, board, or commission, including the Executive Recommendation.
- **Analysis of Budget Request:** Prepared by the DFA - OB explaining the Agency Request and Executive Recommendation for each appropriation.
- **Appropriation Summary:** Prepared by the DFA – OB and reflects financial data by appropriation for Historical (FY24 actual expenditures and FY25 budget and authorized), and the Agency Request for FY26 and FY27, and the Executive Recommendation for both request years.
- **Change Level By Appropriation:** Reflects both financial data and justification for increases and/or decreases requested by each state agency, board, or commission from the 2025-2027 Base Level.
- **Carry Forward of Unexpended Balance of Funding:** Reflects the estimated and actual carry forward funding for a program or specific line item within a program remaining on June 30th of a fiscal year along with a written justification and status of the funding.
- **Personal Services Summary For Position/Classification Requests:** Reflects detail of all positions requested by each state agency, board, or commission and recommended by the Executive with separate reports for current positions, new positions, unclassified positions, and classification requests.
- **Commitment Item Detail:** Reflects detail financial data relating to the request made by each state agency, board, or commission for Operating Expenses (02), Conference and Travel Expenses (09), Professional Fees (10), Capital Outlay (11), and Data Processing (12).
- **Special Language Requests:** Reflects requests for deletion, continuation, or changes to language contained in the FY25 Appropriation Acts and the Executive Recommendation on the changes. Also reflects new language requested by each state agency, board, or commission and the Executive Recommendation. Language is presented in marked-up format.

NARRATIVE INSTRUCTIONS

All agencies are required to prepare two narratives: the **Agency History and Agency Commentary**, to support the 2025-2027 Biennial Budget Request. Agencies with access to PBAS will key these narratives into the system themselves. Agencies without access will submit their narratives on the approved forms and coordinate entry of this information into the system with the budget analyst assigned to assist the agency.

AGENCY HISTORY & ORGANIZATION NARRATIVE

The Agency History and Organization narrative is presented in the biennial budget manuals and should include the following information:

- **Enabling Laws** includes the current appropriation act(s) as well as citations of the various laws that authorizes the agency's activities. This information will be loaded from the previous biennium; agencies will need to update with current appropriation act information and validate/add other enabling laws.
- **History and Organization** includes the agency's mission statement as well as a brief discussion of statutory responsibilities, primary activities, and affiliation with any oversight and/or advisory Board or Commission. This information will be loaded from the previous biennium; agencies will need to verify the information and make adjustments where needed.

The Agency History and Organization will not be printed in the Budget Manuals.

AGENCY COMMENTARY

All agencies must prepare an Agency Commentary. The Commentary should summarize and explain the major elements of an agency's 2025-2027 Biennial Budget Request and **include a written explanation that demonstrates the efficient and productive use** of their current level of appropriation and funding. The explanation should clearly and concisely identify changes to programs requested by appropriation and funding source and should align with the Governor's priorities.

This document provides decision makers the primary source of narrative information regarding an agency's justification and explanation of the Biennial Budget Request. Agencies with access to PBAS will key this information into the system themselves. Those agencies without access must submit the narrative as a Word document so the information can be easily transferred to PBAS.

The Agency Commentary will not be printed in the Budget Manuals.

CHANGE LEVEL JUSTIFICATION BY APPROPRIATION

The Change Level Justification by Appropriation report describes and justifies changes over base level by appropriation and funding sources. Agencies are required to provide complete and concise narratives to justify all Change Level requests. Each Change Level is a summary at an appropriation/funding source level of the detail entered on each cost center.

The Change Level Justification by Appropriation will not be printed in the Budget Manuals.

DEPARTMENT OF HEALTH - ARKANSAS MINORITY HEALTH COMMISSION

Enabling

Acts 27 and 28 of 2024
A.C.A. §20-2-101 et seq.
A.C.A. §19-12-101 et seq.

History and Organization

The Arkansas Minority Health Commission was created by Act 912 of 1991 to: 1) study the issues relating to the delivery of access to health services for minorities in the State; 2) identify any gaps in the health system delivery that particularly affect minorities; 3) make recommendations to the relevant agencies for minorities and implement programs that impact the health status of minorities; and 4) study and make recommendations as to whether adequate services are available to ensure future minority health needs will be met.

Initiated Act I of 2000 provides that the Arkansas Minority Health Commission shall establish and administer the Arkansas Minority Initiatives for screening, monitoring, and treating hypertension, strokes, and other disorders disproportionately critical to minority groups in Arkansas. The program is designed to: 1) increase awareness of hypertension, strokes, and other disorders disproportionately critical to minorities by utilizing different approaches that include but are not limited to the following: advertisements, distribution of educational materials and providing medications for high risk minority populations; 2) provide screenings or access to screenings for hypertension, strokes, and other disorders disproportionately critical to minorities but will also provide this service to any citizen within the State regardless of racial/ethnic group; 3) develop intervention strategies to decrease hypertension, strokes, and other disorders noted above, as well as associated complications, including: educational programs, modification of risk factors by smoking cessations programs, weight loss, promoting healthy lifestyles, and treatment of hypertension with cost-effective, well-tolerated medications, as well as case management for patients in these programs; and 4) develop and maintain a database.

Agency Commentary

The mission of the Arkansas Minority Health Commission is to assure that all minority Arkansan's access to health care is equal to the care received by other citizens of the State. The Agency also seeks ways to address and treat diseases and conditions that are prevalent among minority populations. Funding for appropriation for the Arkansas Minority Health Commission is state general revenue, tobacco settlement funds, and cash funds from donations, grants, and reimbursements.

In addition to Base Level the agency is requesting the following:

An increase in Tobacco Settlement funded appropriation of \$35,000 in each year of the biennium to support continued operations of current programs. The request is needed due to increases in rent, advertising due to the implementation of more programs and projects, rising fuel prices and travel expenses, postage and shipping costs, as well as increases in network services and wireless communication.

Change Level by Appropriation

Appropriation: 463 - Minority Health Initiative
Funding Sources: TSE - Targeted State Needs Program Account

Agency Request

Change Level		2025-2026	Pos	Cumulative	% of BL	2026-2027	Pos	Cumulative	% of BL
BL	Base Level	1,642,223	6	1,642,223	100.0	1,642,975	6	1,642,975	100.0
C01	Existing Program	61,961	1	1,704,184	103.8	61,961	1	1,704,936	103.8

Executive Recommendation

Change Level		2025-2026	Pos	Cumulative	% of BL	2026-2027	Pos	Cumulative	% of BL
BL	Base Level	1,642,223	6	1,642,223	100.0	1,642,975	6	1,642,975	100.0
C01	Existing Program	16,584	0	1,658,807	101.0	16,584	0	1,659,559	101.0
C13	Not Recommended	(16,584)	0	1,642,223	100.0	(16,584)	0	1,642,975	100.0

Justification

C01	The Arkansas Minority Health Commission is requesting a Grade C124 Administrative Services Manager position (Class Code G076C) to be added for the effective administration and operation of the AMHC overall. The AMHC is in critical need of an ASM mid-level management position to plan/review and monitor the implementation of the operational status of our growing and diverse programs and intervention strategies. This request is being made to ensure the stability of the agency's leadership and more important, legislatively mandated work throughout the state in assisting the state in improving the overall health of all Arkansans.
-----	--

EMPLOYMENT SUMMARY INSTRUCTIONS

A.C.A. §19-4-307 requires each state agency to submit the following information for the pre-session budget hearings conducted by the Legislative Council and Joint Budget Committee:

1. The total number of persons currently employed;
2. The number of white male employees;
3. The number of white female employees;
4. The total number of Caucasian employees;
5. The number of black male employees;
6. The number of black female employees;
7. The number of other employees who are members of racial minorities; and
8. The total number of minorities currently employed.

Initial reports will be produced by the DTSS - OPM and distributed to agencies on August 15, 2024. If errors are found, the agency will make corrections to the AASIS Human Resources module and request that the report be rerun. The report with the Director's signature is due to the DTSS - OPM August 30, 2024.

ARKANSAS PLANNING BUDGETING AND ACCOUNTABILITY SYSTEM
 EMPLOYMENT SUMMARY
 Required by: A.C.A. 19-4-307

AGENCY TITLE: 0611 DEA - ALCOH BEV CONTROL DIV

	MALE	FEMALE	TOTAL	PERCENTAGE OF TOTAL
WHITE EMPLOYEES	<u>3</u>	<u>6</u>	<u>9</u>	<u>90%</u>
BLACK EMPLOYEES	<u>0</u>	<u>1</u>	<u>1</u>	<u>10%</u>
EMPLOYEES OF OTHER RACIAL MINORITIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
TOTAL EMPLOYED AS OF <u>8/15/2014</u> DATE			<u>1</u>	<u>10%</u>
			TOTAL MINORITIES	
			<u>10</u>	<u>100%</u>
			TOTAL EMPLOYEES	


 AGENCY DIRECTOR

EXAMPLE

DTSS – OFFICE OF STATE TECHNOLOGY PLANNING

A.C.A. §25-4-110 mandates that each state agency, board, or commission develop and submit a biennial Information Technology (IT) Plan to the DTSS - DIS – Office of State Technology Planning.

In accordance with A.C.A. §25-4-111(a)(1-2) agencies must first receive approval for a plan or updated plan. If not approved, a state agency cannot acquire, by purchase or lease, any new or additional information technology, or enter into any contract for information technology.

The following notation will be added to budget request of each agency that the DTSS - Division of Information Systems identifies as not having an approved IT Plan for the 2025-2027 biennium:

Agency Information Technology Plan Non-Compliance with A.C.A. §25-4-110(c)(1)

No 2025-2027 Information Technology Plan on file for this agency.

Each agency's IT Plan will identify costs associated with ongoing operations as well as ongoing and new projects. Agencies are asked to budget their information technology needs consistent with the required Information Technology Plans prepared for the DTSS - DIS. Biennial budget requests for technology should be consistent with the requirements of the DIS to identify Support Costs, Major Applications and Projects. **New technology requests must be budgeted in Change Level 8 (C08).** For additional information on preparing the IT Plan for the 2025-2027 biennium, please refer to the separate instructions issued by the DTSS - DIS – Office of State Technology Planning.

STATE AGENCY PUBLICATIONS FORM INSTRUCTIONS

A.C.A. §25-1-204 requires a reduction in the number of unsolicited publications prepared, published, and distributed by state agencies. Each agency (excluding Institutions of Higher Education) must submit with the annual budget request, a list of state publications, which are required by statutory law and provide the reason(s) for continuation and distribution of the required reports.

The State Agency Publications Form has been automated in PBAS. Information from FY25 AOP has been copied to the biennial system. Agencies with access to PBAS should review the information and make any necessary adjustments in the system themselves. Agencies without access to PBAS will coordinate any necessary adjustments with the budget analyst assigned to assist the agency.

Publications

A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
Custodial Party Questionnaire	9-14-210(d)(2)	N	N	45,750	Customer information and convenience	0	0.00
Noncustodial Party Questionnaire	9-14-210(d)(2)	N	N	3,100	Customer information and convenience	0	0.00
Paternity Acknowledgement For	20-18-408(2)(3)	N	N	5,000	Federal and State law require Hospital based Paternity Acknowledgement Program and issuance of a form and information.	0	0.00
Request for Child Support Services	9-14-210(d)(2)	N	N	12,600	Public information and convenience	0	0.00
Understanding the Acknowledgement of Paternity Brochure	20-18-408(2)(3)	N	N	10,000	Federal and State law require Hospital based Paternity Acknowledgement Program and issuance of a form and information.	0	0.00

Example

STATE CONTRACTS OVER \$50,000 AWARDED TO MINORITY OWNED BUSINESSES

A.C.A. §25-36-104 requires the reporting of state contracts over \$50,000 awarded to minority owned businesses, the total dollar amount spent on contracts by each state agency, and the number and percentage of minority owned businesses awarded contracts by the agency. Each state agency, and vice president or vice chancellor for finance of each state college and university, is required to report this information in its budget request to the Arkansas Legislative Council or Joint Budget Committee.

The accompanying form has been designed to meet the requirements of A.C.A. §25-36-104.

- **Agency Name:** 4-digit Business area (also select Division if DHS or Education)
- **Fiscal Year:** 2026
- **Total Expenditures for Contracts Awarded:** the expenditures for all contracts awarded during FY24.
- **Total Contracts Awarded:** Enter the total dollar amount for all contracts awarded during the FY24.
- **Minority Business:** the name of the minority owned business awarded a state contract over \$50,000.
- **Total Contract Awarded:** the total dollar amount of the minority contract awarded during the FY24.
- **Minority Type:** In the Minority Type drop down box, select the appropriate minority type.

After saving, to view the document, select Reports – BIRPTSLN – *Biennial Session Report Selection* from the menu and then *MINBSRPT – Minority Business Contract Awarded Selection*.

Total Number of Minority Contracts Awarded will be calculated. (No entry required.)

% of Minority Contracts Awarded will be calculated. (No entry required.)

**ARKANSAS PLANNING BUDGETING & ADMINISTRATIVE SYSTEM
 STATE CONTRACTS OVER \$50,000 AWARDED TO MINORITY OWNED
 BUSINESSES Fiscal Year 2024
 Required by A.C.A. 25-36-104**

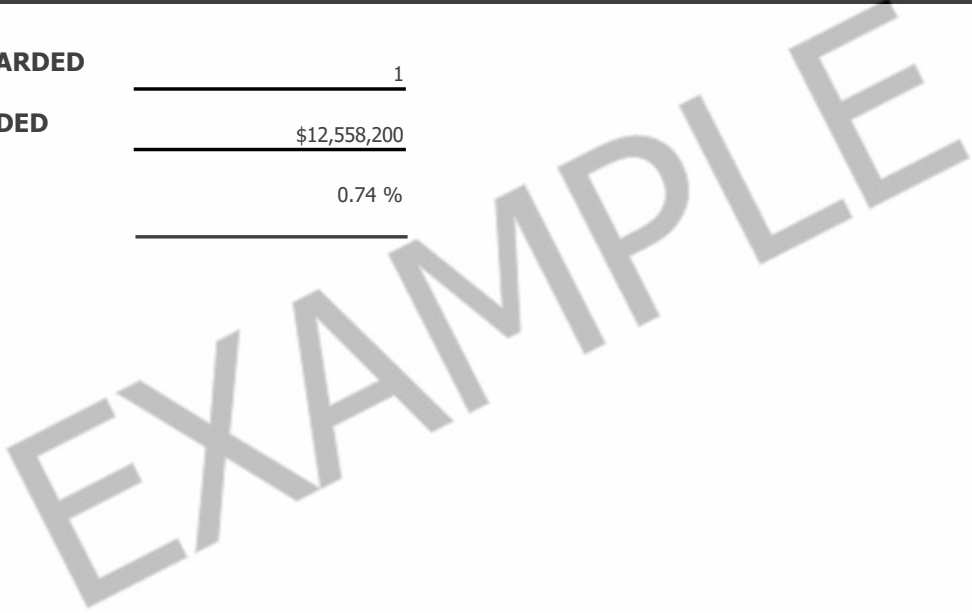
AGENCY: 0480 DEPARTMENT OF CORRECTION

Minority Business	Total Contract Awarded	Minority Type per A.C.A. 15-4-303 (2)					
		African American	Hispanic American	American Indian	Asian American	Pacific Islander American	Disabled Veteran
Elkins Machinery	\$141,020		X				

TOTAL NUMBER OF MINORITY CONTRACTS AWARDED 1

TOTAL EXPENDITURES FOR CONTRACTS AWARDED \$12,558,200

% OF MINORITY CONTRACTS AWARDED 0.74 %



SPECIAL LANGUAGE INSTRUCTIONS

Special Language that provides special authorization or limitations to an agency's fiscal operations is typically found within an agency's appropriation act. Current Special Language found in the 2025 appropriation acts will be provided to the agency.

The efficient operation of state government is impacted by both statutory law and special language. Be assertive in recommending changes, deletions, or new language that would help the state operate more efficiently and improve the delivery of services, In accordance with the XXXX.

The Special Language form reflects current language and the agency request in the first column. The agency will request changes to current language in the same "marked-up" format used by the General Assembly in its session bills. The second column will show the Executive Recommendation.

Agencies having system access should complete the Special Language form in PBAS for existing language or new language that may be contemplated to complete an agency's fiscal needs for the 2025-2027 biennium. A blank form is available on the DFA - OB website for agencies without system access. Requests for new language will be shown in the first column and should be underscored in keeping with the "marked-up" format. Text to be deleted must be in ~~strikeout~~ format.

An example of marked-up style is attached. Guidelines adopted are as follows:

1. If no change is desired, the language should show no "mark-up" (i.e. exactly as received from the Office of Budget).
2. If the language is to be discontinued, ~~strike through~~ the language in the first column.
3. If a change is desired, underscore the changes/additions and ~~strike through the deletions~~ in the first column.
4. If the language has been codified, insert "LANGUAGE IS CODIFIED IN A.C.A----- (include actual code cite)" at the top of the first column above the current language.
5. If the language has been codified, but a CHANGE is requested, insert "THIS LANGUAGE IS CODIFIED IN A.C.A -----(include actual code cite); HOWEVER, THE FOLLOWING CHANGE IS REQUESTED at the top of the first column; Make the requested changes in the first column with NEW LANGUAGE BEING UNDERSCORED and Text to be ~~deleted in strikeout format~~.

2025 - 2027 REQUEST FOR SPECIAL LANGUAGE IN APPROPRIATION

AGENCY: 0319 DEPARTMENT OF HEALTH - ARKANSAS MINORITY HEALTH COMMISSION ACT#: 0027

SECTION#: 006

CURRENT SPECIAL LANGUAGE (WITH AGENCY REQUEST)

EXECUTIVE RECOMMENDATION

POSITIONS. (a) Nothing in this act shall be construed as a commitment of the State of Arkansas or any of its agencies or institutions to continue funding any position paid from the proceeds of the Tobacco Settlement in the event that Tobacco Settlement funds are not sufficient to finance the position.

(b) State funds will not be used to replace Tobacco Settlement funds when such funds expire, unless appropriated by the General Assembly and authorized by the Governor.

(c) A disclosure of the language contained in (a) and (b) of this Section shall be made available to all new hire and current positions paid from the proceeds of the Tobacco Settlement by the Department of Health - Arkansas Minority Health Commission.

(d) Whenever applicable the information contained in (a) and (b) of this Section shall be included in the employee handbook and/or Professional Services Contract paid from the proceeds of the Tobacco Settlement.

The provisions of this section shall be in effect only from July 1, 2024 2025 through June 30, 2025 2026.

Example

CERTIFICATION OF INCOME INSTRUCTIONS

For every appropriation requested for the 2025-2027 biennium, funding should be anticipated at a level which will cover each fiscal year of the Biennial Budget Request. Use the following instructions for completing the enclosed form to be returned with the Biennial Budget Request:

- Agency** Enter your 4-digit Agency (Business Area) code and title
- Funds Center** Enter your 3-digit Appropriation (Funds Center) code and title
- Fund** Enter the 3-digit fund code which begins the fund family and the fund name from the 2025 Appropriation Act or a descriptive fund title.
- Fund Balance** FY25 reflects the projected beginning fund balance submitted during preparation of the fiscal year's Annual Operations Plan. This figure will be adjusted after July 1st to reflect the actual beginning fund balance for FY25.
- FY26 and FY27 Fund Balances will be calculated at a later date, based on the actual FY25 beginning fund balance.
- Receipts** FY25 reflects the estimated receipts projected by the agency during the preparation of the fiscal year Annual Operations Plan.
- FY26 and FY27 should be completed for projected receipts collected during each of these fiscal years.

The total requested for Base Level and all Change Levels must be supported by anticipated funding.

**CERTIFICATION OF INCOME
FOR DEVELOPMENT OF THE
2025-2027 BIENNIAL REQUEST**

AGENCY NAME 0634 DEPT OF FINANCE AND ADMINISTRATION - CHILD SUPPORT ENFORCEMENT DIV
FUNDS CENTER 120 Child Support Enforcement - Operations
FUND MCE Child Support Enforcement Fund

Funding Sources	Fund Title or Description	FY2025 Amount	FY2026 Amount	FY2027 Amount
Fund Balance	Estimated July 1	6,750,000	5,000,000	2,000,000
Special Revenue				
ARRA Revenues				
Federal Revenue	Title IV-D Child Support Grant	35,000,000	37,500,000	38,500,000
Revolving Fund				
Cash Fund				
General Revenue	General Revenue	12,334,851	12,567,432	12,579,374
Performance Fund				
Other	Child Support Fees, Retained Earnings 9-14-215	13,500,000	14,500,000	15,500,000
	TOTAL ESTIMATED FUNDING	\$ 67,584,851	\$ 69,567,432	\$ 68,579,374

AGENCY DIRECTOR

DATE

CARRY FORWARD OF ANY REMAINING FUND BALANCES FROM FISCAL YEAR 2024 TO FISCAL YEAR 2025

All special language carry forward provisions require DFA to report to the Arkansas Legislative Council the amount of funding carried forward on June 30th. This language states any carry forward of remaining fund balances may be carried forward under the following conditions:

“(1) Prior to June 30, 2024 the Agency shall by written statement set forth its reason(s) for the need to carry forward said funding to the Department of Finance and Administration Office of Budget;

(2) The Department of Finance and Administration Office of Budget shall report to the Arkansas Legislative Council all amounts carried forward by the September Arkansas Legislative Council or Joint Budget Committee meeting which report shall include the name of the Agency, Board, Commission or Institution and the amount of funding carried forward, the program name or line item, the funding source of that appropriation and a copy of the written request set forth in (1) above;

(3) Each Agency, Board, Commission or Institution shall provide a written report to the Arkansas Legislative Council or Joint Budget Committee containing all information set forth in item (2) above, along with a written statement as to the current status of the project, contract, purpose etc. for which the carry forward was originally requested no later than thirty (30) days prior to the time the Agency, Board, Commission or Institution presents its budget request to the Arkansas Legislative Council/Joint Budget Committee; and

(4) Thereupon, the Department of Finance and Administration shall include all information obtained in item (3) above in the biennial budget manuals and/or a statement of non-compliance by the Agency, Board, Commission or Institution.”

The Carry Forward of Any Unexpended Funding form (example attached) has been automated in PBAS. Agencies that do not have system access to PBAS will coordinate entry of this data with the budget analyst assigned to assist the agency. Agencies must print the report from PBAS, sign, date and submit it with the 2025-2027 Biennial Request.

FY25 initial report reflected the agency’s specific line items that had carry forward authority. Agencies entered estimated amounts they anticipated to carry forward from FY24 to FY25 as well as provided justification for the carry forward of any unexpended balance of funding.

Actual Funding Carry Forward amounts will be populated after June 30, 2024 when the amounts have been validated by DFA –OA. Agencies will need to enter the Actual Funding Carry Forward amount and the current status of carry forward funding sections of the form

**CARRY FORWARD OF ANY REMAINING FUND BALANCES
FROM FISCAL YEAR 2024 TO FISCAL YEAR 2025**

Agency: Department of Education-General Education

Program: State Operations

Act #: 842

Section(s) #: 23

Estimated Carry Forward Amount \$ 4,500,000.00 Funding Source: General Revenue, EETF, Educ Adequacy

Accounting Information:

Business Area: 0500

Funds Center: 620

Fund: EGA

Functional Area: EDUC

Current law requires a written statement be submitted to the DFA Office of Budget stating the reason(s) to carry forward funding for a program or a specific line item within a program remaining on June 30th of a fiscal year.

Justification for carry forward of fund balance:

These funds will be used in FY2025 to maintain the current budget level.

Actual Funding Carry Forward Amount \$ 0.00

Current status of carry forward funding:

The carry forward amount is budgeted in Fiscal Year 2025 to maintain the current authorized level.

Secretary

Date