

DENNIS MILLIGAN  
Auditor



230 State Capitol  
Little Rock, AR 72201

**State of Arkansas**

April 17, 2026

Honorable Jonathan Dismang, Co-Chair  
Honorable Lane Jean, Co-Chair  
Joint Budget Committee  
Arkansas General Assembly  
One Capitol Mall  
Little Rock, AR 72201

Re: **FY2027** - *Appropriations of the Office of Auditor of State*

Dear Senator Dismang and Representative Jean:

I am writing this letter to amend my original appropriations request regarding my office’s budget for FY 2027. You might remember that I delayed asking for salary increases in the 2025 Regular Session to take time to carefully consider and review the new state pay plan before presenting a formal request. I have had the opportunity to speak with several members who have expressed concern with the increases to my office’s Regular Salaries. With this letter, I am amending my original request.

**Section 1. Regular Salaries – Operations.**

To ensure proper job titles, and to align salaries with job responsibilities, I am asking for new maximum annual salaries.

**However, I am only requesting an increase in my Regular Salaries line item by 10%.**

Item No.	Title	Max No of Employees	Maximum Annual Salary Rate FY2025-2026	New Maximum Annual Salary Rate FY2026-2027	Comparable Pay Grade
(1)	Deputy Auditor	1	\$165,160	\$183,185	EXE02
(2)	<del>Attorney</del> Chief Legal Counsel	1	\$138,585	\$171,630	SPC10
(3)	Chief of Staff	1	\$126,675	\$183,185	EXE02
(4)	Internal Auditor/CPA	1	\$126,675	\$141,845	SPC08
(5)	<del>IT Tech</del> IT Administrator	1	\$126,675	\$154,915	IST12

(6)	<del>Asst Chief of Staff/Accounting Dept Manager</del> <u>Deputy Chief of Staff</u>	1	<del>\$91,175</del>	<u>\$166,525</u>	EXE01
(7)	<del>Director of Communications</del> <u>Chief of Communications</u>	1	<del>\$81,710</del>	<u>\$128,950</u>	SPC07
(8)	<del>Accounting Tech III</del> <u>HR Admin</u>	<del>3</del> <u>2</u>	<del>\$81,710</del>	<u>\$96,880</u>	SPC04
(9)	<del>Accountant II</del>	2		<u>\$88,075</u>	SPC02
(9)	<del>Data Processing Tech II</del>	<del>1</del> <u>2</u>	<del>\$81,710</del>	<u>\$79,495</u>	IST05
(10)	<del>Database Specialist</del>				
(10)	<del>Communications Tech</del> <u>Public Information Manager</u>	1	<del>\$81,710</del>	<u>\$106,570</u>	SPC05
(11)	<del>Data Processing Tech I</del>	<del>1</del>	<del>\$65,630</del>	Eliminated	
(12)	<del>Outreach Mgr</del> <u>Media Specialist</u>	1	<del>\$65,630</del>	<u>\$88,075</u>	SPC03
(13)	<del>Outreach Tech</del> <u>Public Information Specialist</u>	1	<del>\$65,630</del>	<u>\$80,065</u>	SPC02
(14)	<del>Executive Assistant to the Auditor</del>	1	<del>\$65,630</del>	<u>\$96,880</u>	SPC04
(15)	<del>Accounting Tech II</del> <u>Accountant I</u>	<del>2</del> <u>1</u>	<del>\$65,630</del>	<u>\$72,790</u>	SPC01
(16)	<del>Accounting Tech I</del> <u>Administrative Specialist</u>	2	<del>\$47,255</del>	<u>\$48,575</u>	SGS03
	Max. No. of Employees	20			

**Section 3. Appropriation – Operations.**

The changes above will not result in any reduction in salary for any employee. If approved by the Legislature, this will require an increase to Section 3 appropriations. Regular Salaries (01) will increase **\$175,350** to \$1,928,845.

The personal services match line reflects an increase based on the proposed “Regular Salaries” line and not the new maximum annual salary amounts requested. If the Legislature approves this proposal as submitted, the personal services matching budget would need to increase by **\$70,140** to \$771,538.

Item No.	Title	Fiscal Year 2025-2026	Fiscal Year 2026-2027
(01)	Regular Salaries	<del>\$1,753,495</del>	<b><u>\$1,928,845</u></b>
(03)	Personal Services Matching	<del>\$ 701,398</del>	<b><u>\$ 771,538</u></b>

**The bottom line increase in total appropriations would increase by \$245,490, or 7.69%, to \$3,438,833.**

**Section 4. Regular Salaries – Unclaimed Property Program.**

To ensure proper job titles, and to align salaries with job responsibilities, I am asking for new maximum annual salaries.

**However, I am only requesting an increase in my Regular Salaries line item by 10%.**

Item No.	Title	Max No of Employees	Maximum Annual Salary Rate FY2025-2026	New Maximum Annual Salary Rate FY2026-2027	Comparable Pay Grade
(1)	<del>Asst. Chief of Staff/UCP Operations Manager</del> Deputy Chief of Staff	1	<del>\$ 126,675</del>	\$ 166,525	EXE01
(2)	UCP Compliance Manager	1	<del>\$ 91,175</del>	\$ 117,226	SPC06
(3)	UCP Claims Manager II	1	<del>\$ 91,175</del>	\$ 117,226	SPC06
(4)	<del>Asst UCP Claims Manager II</del>	<del>1</del>	<del>\$ 73,230</del>		
(4)-(5)	Asst UCP Claims Manager I	<del>1</del> 2	<del>\$ 73,230</del>	\$ 106,569	SPC05
<del>(6)</del> (5)	UCP Compliance Agent II	1	<del>\$ 65,630</del>	\$ 80,067	SPC02
(6)	UCP Compliance Agent I	1		\$ 72,788	SPC01
(7)	UCP Claims Examiner II	2	<del>\$ 65,630</del>	\$ 80,067	SPC02
(8)	UCP Claims Examiner I	<del>2</del> 3	<del>\$ 65,630</del>	\$ 72,788	SPC01
	Max. No. of Employees	<del>10</del> 12			

**Section 5. Appropriation – Unclaimed Property Program.**

The changes above will not result in any reduction in salary for any employee. If approved by the Legislature, this will require an increase to Section 4 appropriations. Regular Salaries (01) will increase **\$78,365** to \$862,000.

The personal services match line reflects an increase based on the proposed “Regular Salaries” line and not the new maximum annual salary amounts requested. If the Legislature approves this proposal as submitted, the personal services matching budget would need to increase by **\$31,346** to \$344,800.

Finally, there is currently no budget for Extra Help in this section. Due to the labor-intensive work related to our new “Data Match” program the Legislature approved in 2025, I am requesting three newly created Extra Help positions and \$30,000 for a new line item for my office’s Unclaimed Property Program.

Item No.	Title	Fiscal Year 2025-2026	Fiscal Year 2026-2027
(01)	Regular Salaries	<del>\$ 783,635</del>	\$ 862,000
(02)	Extra Help		\$ 30,000
<del>(02)</del> (03)	Personal Services Matching	<del>\$ 313,454</del>	\$ 344,800
<del>(03)</del> (04)	Maint. & Gen. Operation		
<del>(04)</del> (05)	Data Match	<del>\$1,000,000</del>	\$ 700,000

**The bottom line in total appropriations for my Unclaimed Property Department would decrease by \$160,289, or 4.02%, to \$3,824,800.**

One additional item I’d like to mention is that appropriations for my Unclaimed Property Department are revenue neutral. My office reimburses State Central Services each July for all expenses from my Unclaimed Property Department.

**Section 6. Appropriation – Payment of Unclaimed Property Claims - Cash.**

As a follow-up to my recent request to the JBC – PEER Subcommittee on January 13, 2026, I request raising the appropriated amount of cash funds by **\$15,000,000** to \$50,000,000 as defined by Arkansas Code 19-4-801 in expectation of paying a higher amount in unclaimed property claims than in previous fiscal years:

Item No.	Title	Fiscal Year 2025-2026	Fiscal Year 2026-2027
(2)	Payment of Unclaimed Property Claims	<del>\$35,000,000</del>	<b><u>\$50,000,000</u></b>

I appreciate your consideration of these requests. Should you have any questions or need any additional information, please do not hesitate to contact me.

Sincerely,



Dennis Milligan  
Auditor of State

**ARKANSAS SENATE**  
 95th General Assembly - Fiscal Session, 2026  
 Amendment Form

**DRAFT**

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**Subtitle of Senate Bill 51**

AN ACT FOR THE AUDITOR OF STATE - OPERATIONS AND UNCLAIMED PROPERTY  
 PROGRAM APPROPRIATION FOR THE 2026-2027 FISCAL YEAR.

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**Amendment No. \_\_\_ to Senate Bill 51**

Amend Senate Bill 51 as originally introduced:

Page 1, delete SECTION 1 in its entirety and replace with the following:

" SECTION 1. REGULAR SALARIES - OPERATIONS. There is hereby established for the Auditor of State for the 2026-2027 fiscal year, the following maximum number of regular employees.

Item		Maximum	Maximum Annual
No.	Title	No. of	Salary Rate
		Employees	Fiscal Year
			2026-2027
(1)	DEPUTY AUDITOR	1	\$183,185
(2)	CHIEF OF STAFF	1	\$183,185
(3)	CHIEF LEGAL COUNSEL	1	\$171,630
(4)	DEPUTY CHIEF OF STAFF	1	\$166,525
(5)	IT ADMINISTRATOR	1	\$154,915
(6)	INTERNAL AUDITOR/CPA	1	\$141,845
(7)	CHIEF OF COMMUNICATIONS	1	\$128,950
(8)	PUBLIC INFORMATION MANAGER	1	\$106,570
(9)	HR ADMIN	2	\$96,880
(10)	EXECUTIVE ASSISTANT	1	\$96,880
(11)	ACCOUNTANT II	2	\$88,075
(12)	MEDIA SPECIALIST	1	\$88,075
(13)	PUBLIC INFORMATION SPECIALIST	1	\$80,065
(14)	DATABASE SPECIALIST	2	\$79,495
(15)	ACCOUNTANT I	1	\$72,790
(16)	ADMINISTRATIVE SPECIALIST	<u>2</u>	\$48,575

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Page 1 of 3

MAX. NO. OF EMPLOYEES

20"

AND

Page 2, line 30, delete "\$1,753,495" and replace with "\$1,928,845"

AND

Page 2, line 32, delete "701,398" and replace with "771,538"

AND

Page 3, line 3, delete "\$3,193,343" and replace with "\$3,438,833"

AND

Page 3, delete SECTION 4 in its entirety and replace with the following:

" SECTION 4. REGULAR SALARIES - UNCLAIMED PROPERTY PROGRAM. There is hereby established for the Auditor of State - Unclaimed Property Program for the 2026-2027 fiscal year, the following maximum number of regular employees.

Item No.	Title	Maximum No. of Employees	Maximum Annual
			Salary Rate Fiscal Year 2026-2027
(1)	DEPUTY CHIEF OF STAFF	1	\$166,525
(2)	UCP COMPLIANCE MANAGER	1	\$117,226
(3)	UCP CLAIMS MANAGER II	1	\$117,226
(4)	UCP CLAIMS MANAGER I	2	\$106,569
(5)	UCP COMPLIANCE AGENT II	1	\$80,067
(6)	UCP CLAIMS EXAMINER II	2	\$80,067
(7)	UCP COMPLIANCE AGENT I	1	\$72,788
(8)	UCP CLAIMS EXAMINER I	<u>3</u>	\$72,788
	MAX. NO. OF EMPLOYEES	12"	

AND

Page 3, immediately following SECTION 4, add the following SECTION:

" SECTION 5. EXTRA HELP - UNCLAIMED PROPERTY PROGRAM. There is hereby authorized for the Auditor of State - Unclaimed Property Program for the 2026-2027 fiscal year, the following maximum number of part-time or temporary employees, to be known as "Extra Help", payable from funds appropriated herein for such purposes: three (3) temporary or part-time employees, when needed, at rates of pay not to exceed those provided in the Uniform

Classification and Compensation Act, or its successor, or this act for the appropriate classification."

AND

Appropriately renumber all subsequent SECTION numbers of the bill

AND

Page 3, line 31, delete "\$783,635" and replace with "\$862,000"

AND

Page 3, immediately following line 31, insert the following line:  
"(02)           EXTRA HELP                           30,000"

AND

Page 3, line 32, delete "313,454" and replace with "344,800"

AND

Page 4, line 3, delete "1,000,000" and replace with "700,000"

AND

Page 4, line 4, delete "\$3,985,089" and replace with "\$3,824,800"

AND

Page 4, line 15, delete "35,000,000" and replace with "50,000,000"

AND

Page 4, line 16, delete "\$35,002,500" and replace with "\$50,002,500"

The Amendment was read the first time, rules suspended and read the second time and \_\_\_\_\_

By: Joint Budget Committee

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Secretary





