

**MISSOURI  
DEPARTMENT OF REVENUE**



**FY2026 BUDGET REQUEST**

**without Governor's Recommendations  
Appropriations Book**

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# Revenue Summary

## FINANCIAL SUMMARY

	FY24	FY25	FY26	FY26
	Actual Final	Budget Final	Department Request	Governor Recommended
Administration Division Summary	\$26,595,552	\$26,337,950	\$27,649,600	\$0
General Counsels Office Summary	5,947,903	6,805,659	6,612,727	0
Motor Vehicle And Driver License Division Summary	19,204,800	22,357,076	24,913,531	0
Taxation Division Summary	1,928,529,542	2,328,820,989	2,328,545,989	0
State Tax Commission Summary	13,932,403	14,180,427	14,228,119	0
Mo Lottery Commission Summary	714,291,660	768,007,638	734,764,946	0
Revenue	795,322,673	1,104,365,944	1,104,120,790	0
<b>DEPARTMENT TOTAL</b>	<b>\$3,503,824,533</b>	<b>\$4,270,875,683</b>	<b>\$4,240,835,702</b>	<b>\$0</b>
General Revenue Fund Type	1,710,327,452	1,834,006,529	1,834,319,607	0
Federal Fund Type	1,730,678	4,283,115	4,283,115	0
Other Fund Type	1,791,766,403	2,432,586,039	2,402,232,980	0
<b>Total Full-Time Equivalent Employee</b>	<b>1,205.13</b>	<b>1,309.05</b>	<b>1,324.05</b>	<b>0.00</b>
General Revenue Fund Type	782.04	841.02	841.02	0.00
Federal Fund Type	3.41	4.74	4.74	0.00
Other Fund Type	419.68	463.29	478.29	0.00
Counted and Not Counted				

## FLEXIBILITY REQUEST FORM

<b>BUDGET UNIT NUMBER:</b> 86000C <b>BUDGET UNIT NAME:</b> DEPARTMENT OF REVENUE <b>HOUSE BILL SECTION:</b> 4.005, 4.010, 4.015, 4.020, 4.025	<b>DEPARTMENT:</b> REVENUE  <b>DIVISIONS:</b> Taxation, MVDL, General Counsel, Administration
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**1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.**

### DEPARTMENT REQUEST

The Department received 10 percent flexibility for General Revenue (GR) and other funding for FY25 between personal service and expense and equipment and between divisions. Flexibility is needed to provide the best possible revenue collection results and to continue to perform its statutory and regulatory mandates. For the FY26 budget, the Department requests maintaining the current level of flexibility.

**2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.**

PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED	BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
The Department transferred \$350,000.00 from various personal services and expense and equipment to the General Counsel's Office to pay for various increases.	The Department received 10 percent flexibility between personal services and expense and equipment and between divisions. The Department will use its flexibility to focus on revenue generating programs or operational efficiencies.	The Department requests 10 percent flexibility between personal services and expense and equipment and between divisions to continue to focus on revenue generating programs and operational efficiencies.

**3. Please explain how flexibility was used in the prior and/or current years.**

PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
The Department transferred \$350,000.00 from various personal services and expense and equipment to the General Counsel's Office to pay for various increases.	The Department will use its flexibility to focus on revenue generating programs or operational efficiencies.

**CORE DECISION ITEM**

Revenue

Budget Unit 190001B

CORE - Highway Collections

Bill Section 04.005

**1. CORE FINANCIAL SUMMARY**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	9,246,220	0	11,111,315	20,357,535
EE	2,866,657	0	8,984,507	11,851,164
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>12,112,877</b>	<b>0</b>	<b>20,095,822</b>	<b>32,208,699</b>

<b>FTE</b>	<b>201.60</b>	<b>0.00</b>	<b>248.99</b>	<b>450.59</b>
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<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds: 1644:State Highways and Transportation Department Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

**2. CORE DESCRIPTION**

Constitutional Amendment 3, passed by a majority vote on the 2004 General Election ballot, limits the amount of highway funding the Department may spend for the cost of collection up to but not exceeding 3 percent of the collection of a particular tax or fee collected per Article IV, Sections 29, 30(a), 30(b), and 30(c) of the Constitution of the State of Missouri. The Highway Collections core is comprised of the highway funding the Department is appropriated pursuant to Constitutional Amendment 3 and the amount of General Revenue needed to fund the motor fuel tax, motor vehicle sales and use tax, and the motor vehicle and driver license issuance, renewal, and suspension responsibilities of the Department as set out in statute. Failure to fulfill these statutory obligations would have a negative impact on the collection of highway funding and diminish the safety of Missouri's highway system because motor vehicle and driver license suspension and revocation actions could be jeopardized.



**CORE DECISION ITEM**

**Revenue**

**Budget Unit 190001B**

**CORE - Highway Collections**

**Bill Section 04.005**

Division Allocation for FY26 Funding

Motor Vehicle and Driver Licensing: \$6,519,459 (GR) 116.55 FTE; \$13,024,128 (HWY) 170.61 FTE

Taxation: \$667,543 (GR) 19.46 FTE; \$1,241,385 (HWY) 33.66 FTE

General Counsel's Office: \$1,415,256 (GR) 23.98 FTE; \$1,517,429 (HWY) 25.83 FTE

Administration/Postage: \$3,510,619 (GR) 41.61 FTE; \$4,312,880 (HWY) 18.89 FTE

Total = \$12,112,877 (GR) 201.60 FTE and \$20,095,822 (HWY) 248.99 FTE

**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

**Revenue**

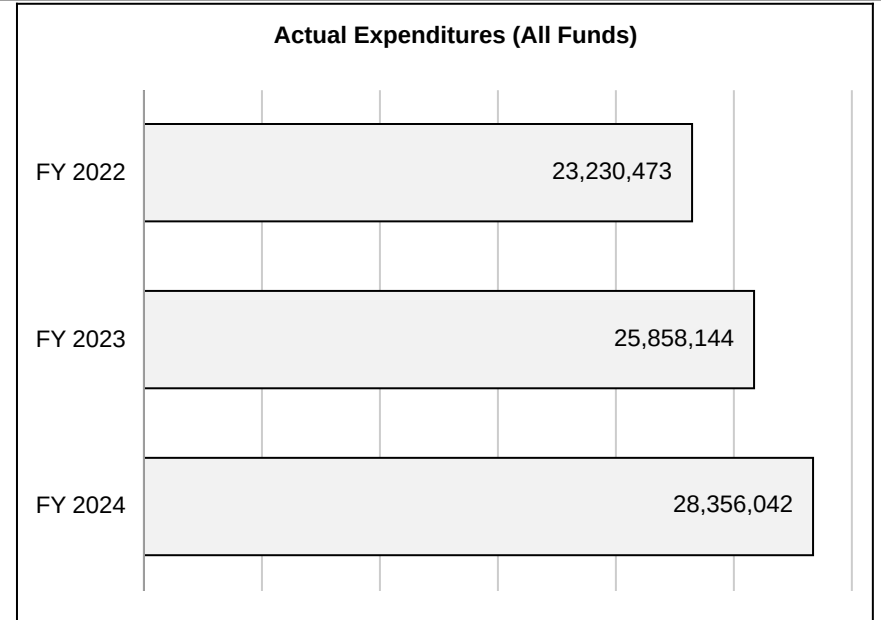
**Budget Unit 190001B**

**CORE - Highway Collections**

**Bill Section 04.005**

**4. FINANCIAL HISTORY**

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations ( All Funds)	25,474,463	28,965,464	30,444,752	32,306,799
Less Reverted (All Funds)	(764,236)	(856,514)	(913,342)	(969,205)
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	(15,000)	0
Plus Transfers In	0	0	15,000	0
Budget Authority (All Funds)	24,710,227	28,108,950	29,531,410	31,337,594
Actual Expenditures (all Fund)	23,230,473	25,858,144	28,356,042	N/A
Unexpended (All Funds)	1,479,754	2,250,806	1,175,368	N/A
Unexpended by Fund:				
General Revenue	690,431	1,257,243	407,432	N/A
Federal	0	0	0	N/A
Other	789,323	993,563	767,936	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**CORE DECISION ITEM**

Revenue Budget Unit 190001B  
 CORE - Highway Collections Bill Section 04.005

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>TAFP After VETOES</b>							
	PS	450.59	9,246,220	0	11,111,315	20,357,535	
	EE	0.00	2,866,657	0	9,082,607	11,949,264	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>450.59</b>	<b>12,112,877</b>	<b>0</b>	<b>20,193,922</b>	<b>32,306,799</b>	
<b>One-Times</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	(98,100)	(98,100)	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>(98,100)</b>	<b>(98,100)</b>	
<b>FY 26 Beginning Core</b>							
	PS	450.59	9,246,220	0	11,111,315	20,357,535	
	EE	0.00	2,866,657	0	8,984,507	11,851,164	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>450.59</b>	<b>12,112,877</b>	<b>0</b>	<b>20,095,822</b>	<b>32,208,699</b>	
<b>Department Request Adjustments</b>							

**CORE DECISION ITEM**

**Revenue** **Budget Unit 190001B**  
**CORE - Highway Collections** **Bill Section 04.005**

			<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>FED</b>	<b>OTHER</b>	<b>TOTAL</b>	<b>Explanation</b>
Core Transfer Out	CTO.19B.001	11766	PS	0.00	0	0	0	0	IACB Reallocation
Core Reallocation	CRA.19B.009	11762	PS	0.00	(50,000)	0	0	(50,000)	GCO Core Reallocation
Core Reallocation	CRA.19B.009	11766	PS	0.00	50,000	0	0	50,000	GCO Core Reallocation
Core Reallocation	CRA.19B.011	11766	PS	(2.36)	(163,644)	0	0	(163,644)	IACB Core Reallocation
Core Reallocation	CRA.19B.011	11768	PS	2.36	163,644	0	0	163,644	IACB Core Reallocation
Core Reallocation	CRA.19B.011	11777	PS	(0.30)	0	0	(98,890)	(98,890)	IACB Core Reallocation
Core Reallocation	CRA.19B.011	11791	PS	0.30	0	0	98,890	98,890	IACB Core Reallocation
<b>Net Department Request Adjustments</b>				<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Department Request Core</b>			PS	450.59	9,246,220	0	11,111,315	20,357,535	
			EE	0.00	2,866,657	0	8,984,507	11,851,164	
			PD	0.00	0	0	0	0	
			TRF	0.00	0	0	0	0	
			<b>Total</b>	<b>450.59</b>	<b>12,112,877</b>	<b>0</b>	<b>20,095,822</b>	<b>32,208,699</b>	
<b>Governor's Recommended Core</b>			PS	0.00	0	0	0	0	
			EE	0.00	0	0	0	0	
			PD	0.00	0	0	0	0	
			TRF	0.00	0	0	0	0	
			<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CORE DECISION ITEM**

**Revenue** **Budget Unit 190001B**

**CORE - Highway Collections** **Bill Section 04.005**

**Summary of the Core by Expenditure Types**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Regular Wages	19,621,389	450.59	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Salary Differential	0	0.00	1,875	0.00	0	0.00	75	0.00	0	0.00	0	0.00
Leave Payouts	0	0.00	85,611	0.00	0	0.00	28,456	0.00	0	0.00	0	0.00
Benefit Eligible Wages	0	0.00	17,887,091	384.32	20,357,535	450.59	2,317,194	48.05	20,357,535	450.59	0	0.00
Planned Hourly Wages	0	0.00	163,506	2.13	0	0.00	22,949	0.33	0	0.00	0	0.00
Seasonal Wages	0	0.00	8,415	0.20	0	0.00	2,526	0.06	0	0.00	0	0.00
<b>Total PS</b>	<b>19,621,389</b>	<b>450.59</b>	<b>18,146,498</b>	<b>386.65</b>	<b>20,357,535</b>	<b>450.59</b>	<b>2,371,200</b>	<b>48.44</b>	<b>20,357,535</b>	<b>450.59</b>	<b>0</b>	<b>0.00</b>
In State Travel	22,271	0.00	88,399	0.00	23,271	0.00	10,650	0.00	23,271	0.00	0	0.00
Out of State Travel	13,475	0.00	31,348	0.00	13,475	0.00	3,122	0.00	13,475	0.00	0	0.00
Fuel and Utilities	1	0.00	0	0.00	1	0.00	0	0.00	1	0.00	0	0.00
Supplies	8,039,202	0.00	8,930,122	0.00	8,433,219	0.00	269,306	0.00	8,433,219	0.00	0	0.00
Professional Development	89,669	0.00	212,193	0.00	91,669	0.00	75	0.00	91,669	0.00	0	0.00
Communications Services and Supplies	359,457	0.00	298,836	0.00	372,657	0.00	13,107	0.00	372,657	0.00	0	0.00
Professional Services	1,971,173	0.00	465,183	0.00	2,413,757	0.00	75,094	0.00	2,413,757	0.00	0	0.00
Maintenance and Repair Services	197,905	0.00	21,523	0.00	197,905	0.00	52	0.00	197,905	0.00	0	0.00
Computer Equipment	7,000	0.00	0	0.00	202,600	0.00	0	0.00	182,000	0.00	0	0.00
Motorized Equipment	1,002	0.00	67,650	0.00	74,502	0.00	0	0.00	1,002	0.00	0	0.00
Office Equipment Expenses	16,626	0.00	33,811	0.00	20,626	0.00	0	0.00	16,626	0.00	0	0.00
Other Equipment	16,502	0.00	53,141	0.00	16,502	0.00	683	0.00	16,502	0.00	0	0.00
Property and Improvements Expenses	2	0.00	0	0.00	2	0.00	0	0.00	2	0.00	0	0.00
Building Lease Payments Operating	1,002	0.00	0	0.00	1,002	0.00	0	0.00	1,002	0.00	0	0.00
Equipment Lease Payments	10,601	0.00	0	0.00	10,601	0.00	0	0.00	10,601	0.00	0	0.00
Miscellaneous Expenses	77,474	0.00	7,337	0.00	77,474	0.00	504	0.00	77,474	0.00	0	0.00

**CORE DECISION ITEM**

Revenue Budget Unit 190001B  
 CORE - Highway Collections Bill Section 04.005

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Rebillable Expenses	1	0.00	0	0.00	1	0.00	0	0.00	1	0.00	0	0.00
<b>Total EE</b>	<b>10,823,363</b>	<b>0.00</b>	<b>10,209,544</b>	<b>0.00</b>	<b>11,949,264</b>	<b>0.00</b>	<b>372,593</b>	<b>0.00</b>	<b>11,851,164</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Grand Total</b>	<b>30,444,752</b>	<b>450.59</b>	<b>28,356,042</b>	<b>386.65</b>	<b>32,306,799</b>	<b>450.59</b>	<b>2,743,793</b>	<b>48.44</b>	<b>32,208,699</b>	<b>450.59</b>	<b>0</b>	<b>0.00</b>

**NEW DECISION ITEM  
RANK: 007 OF 15**

Revenue  
Highway Collections/Motor Vehicle and Driver Licensing  
SAVE Program Rate Increase  
DI# NOP.19B.006

Budget Unit 190001B  
Bill Section 4.005

**1. AMOUNT OF REQUEST**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	46,600	0	0	46,600
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>46,600</b>	<b>0</b>	<b>0</b>	<b>46,600</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Est. Fringe</b>	0	0	0	0

*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Est. Fringe</b>	0	0	0	0

*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

**2. THIS REQUEST CAN BE CATEGORIZED AS:**

Cost to Continue

**3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.**

**NEW DECISION ITEM**

**RANK: 007 OF 15**

**Revenue**  
**Highway Collections/Motor Vehicle and Driver Licensing**  
**SAVE Program Rate Increase**  
**DI# NOP.19B.006**

**Budget Unit 190001B**

**Bill Section 4.005**

The Systematic Alien Verification for Entitlements (SAVE) Program is an inter-governmental information sharing initiative designed to aid licensing bureaus in verifying a driver license applicant's immigration status for lawful presence. Section 302.171 RSMo requires that the director shall verify that an applicant for a driver's license is lawfully present in the United States before accepting the application. The electronic verification of lawful status is also mandated per the provisions of the REAL ID Act of 2005 to maintain a compliant REAL ID document issuance program pursuant to 302.170 RSMo. The United States Department of Homeland Security has provided notification of a rate increase from \$0.50 to \$1.50, effective October 1, 2023, with incremental increases to be applied in the subsequent four fiscal years until the fee of \$3.60 per inquiry is met.

Cost increases for the SAVE Program are due to items such as:

1. System upgrades, security, and maintenance costs
2. Standard annual increases built into federal employee pay and contracts
3. New requirements related to immigration and federal benefit policy changes
4. Migration to new data sources and improved data matching capabilities
5. Providing additional case information to SAVE customers, such as immigration status grant date and Employment Authorization Document history, in many SAVE responses
6. Updated costs reflecting SAVE's footprint for shared services (e.g., IT infrastructure, facilities, and personnel)

**4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)**

The current annual SAVE verification transactions is 93,170 based on FY24 inquiries. With the rate increase of \$0.50 per inquiry per year, the estimated cost for FY25, FY26 and FY27 is an additional \$46,600. FY28 the fee increase will be \$0.60 per inquiry for an estimated fee increase of \$56,000.

FY25: Projected Price per Inquiry \$2.00; Inquiries Processed in FY24 = 93,170; and Projected Cost by Fiscal Year = \$186,340

FY26: Projected Price per Inquiry \$2.50; Inquiries Processed in FY24 = 93,170; and Projected Cost by Fiscal Year = \$232,925

FY27: Projected Price per Inquiry \$3.00; Inquiries Processed in FY24 = 93,170; and Projected Cost by Fiscal Year = \$279,510

FY28: Projected Price per Inquiry \$3.60; Inquiries Processed in FY24 = 93,170; and Projected Cost by Fiscal Year = \$335,412

**5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.**



**NEW DECISION ITEM  
RANK: 007 OF 15**

Revenue  
Highway Collections/Motor Vehicle and Driver Licensing  
SAVE Program Rate Increase  
DI# NOP.19B.006

Budget Unit 190001B

Bill Section 4.005

Budget Account Class/Job Class	DTREQ GR DOLLAR	DTREQ GR FTE	DTREQ FED DOLLAR	DTREQ FED FTE	DTREQ OTHER DOLLAR	DTREQ OTHER FTE	DTREQ TOTAL DOLLAR	DTREQ TOTAL FTE	DTREQ One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
632ZZZZ:Professional Development	46,600		0		0		46,600		0
Total EE	<u>46,600</u>		<u>0</u>		<u>0</u>		<u>46,600</u>		<u>0</u>
Total PSD	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Total TRF	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Grand Total	<u>46,600</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>46,600</u>	<u>0.00</u>	<u>0</u>
Budget Object Class/Job Class	GVREC GR DOLLAR	GVREC GR FTE	GVREC FED DOLLAR	GVREC FED FTE	GVREC OTHER DOLLAR	GVREC OTHER FTE	GVREC TOTAL DOLLAR	GVREC TOTAL FTE	GVREC One-Time DOLLARS
Total PS	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>
Total EE	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Total PSD	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Total TRF	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Grand Total	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>

**NEW DECISION ITEM  
RANK: 012 OF 15**

Revenue  
Highway Collections/Motor Vehicle and Driver Licensing  
Uninsured Motorist Program  
DI# NOP.19B.007

Budget Unit 190001B  
Bill Section 4.005

**1. AMOUNT OF REQUEST**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	54,126	54,126
EE	0	0	245,000	245,000
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>299,126</b>	<b>299,126</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Est. Fringe</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Est. Fringe</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds: 1644:State Highways and Transportation Department Fund

**2. THIS REQUEST CAN BE CATEGORIZED AS:**

New Legislation

**3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.**

Missouri's Motor Vehicle Financial Responsibility Enforcement and Compliance Program was established by Senate Bill 398 in the 2023 Session. This request for core funding is to pay the selected third-party vendor while they are developing the Missouri Vehicle Financial Responsibility (insurance) program. During the development and testing stages, the vendor will need to be compensated for their services until the diversion program begins and funding becomes available to support the program going forward. It will likely take two years to determine if the diversion funding will be sufficient to cover the program cost. Implementation of this Program will align with the current implementation of the MVDL System Modernization and Integration Project scheduled to launch in July 2026. Last year, there was a new decision cost request for five months of the development cost for this program. To fund the overall cost of the implementation of the uninsured motorist program, the Department is requesting funding for the additional seven months beginning FY26.

**NEW DECISION ITEM  
RANK: 012 OF 15**

Revenue  
Highway Collections/Motor Vehicle and Driver Licensing  
Uninsured Motorist Program  
DI# NOP.19B.007

Budget Unit 190001B

Bill Section 4.005

**4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)**

The funding requested will be utilized to hire personnel and pay the vendor cost for program development of the Motor Vehicle Financial Responsibility Enforcement and Compliance Program. The contractor will provide a technological on-line solution for verification of motor vehicle insurance including a comparison to active registrations, real-time insurance verification, compliance monitoring, customer call center support, notice printing/mailing/processing, and tracking of the diversion program. Missouri has 6.7 million active motor vehicle registrations with an estimated 1.1 million (16.8 percent) being uninsured motorists. These individuals will be provided the opportunity to participate in a Diversion Program which will fund the State's Uninsured Motorists Program's costs once fully implemented. The PS funds will be utilized to test and provide business rules for implementation of the system, provide customer support for constituent issues, and ongoing technical support on integration points with the current systems. The budget also includes funding for employee training, advisory committee meetings, office supplies, and project initiation expenses.

**5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.**

Budget Account Class/Job Class	DTREQ GR DOLLAR	DTREQ GR FTE	DTREQ FED DOLLAR	DTREQ FED FTE	DTREQ OTHER DOLLAR	DTREQ OTHER FTE	DTREQ TOTAL DOLLAR	DTREQ TOTAL FTE	DTREQ One-Time DOLLARS
02RD20 - ASSOC RESEARCH/DATA ANALYST	0	0.00	0	0.00	15,482	0.00	15,482	0.00	0
02RD30 - RESEARCH/DATA ANALYST	0	0.00	0	0.00	38,644	0.00	38,644	0.00	0
<b>Total PS</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>54,126</b>	<b>0.00</b>	<b>54,126</b>	<b>0.00</b>	<b>0</b>
632ZZZZ:Professional Development	0		0		245,000		245,000		0
<b>Total EE</b>	<b>0</b>		<b>0</b>		<b>245,000</b>		<b>245,000</b>		<b>0</b>
<b>Total PSD</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>
<b>Total TRF</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>
<b>Grand Total</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>299,126</b>	<b>0.00</b>	<b>299,126</b>	<b>0.00</b>	<b>0</b>

**NEW DECISION ITEM**

**RANK: 012 OF 15**

Revenue  
 Highway Collections/Motor Vehicle and Driver Licensing  
 Uninsured Motorist Program  
 DI# NOP.19B.007

Budget Unit 190001B

Bill Section 4.005

Budget Object Class/Job Class	GVREC GR DOLLAR	GVREC GR FTE	GVREC FED DOLLAR	GVREC FED FTE	GVREC OTHER DOLLAR	GVREC OTHER FTE	GVREC TOTAL DOLLAR	GVREC TOTAL FTE	GVREC One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
<b>Grand Total</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

**NEW DECISION ITEM  
RANK: 013 OF 15**

Revenue  
Highway Collections/Motor Vehicle and Driver Licensing  
License Off - Dealer Trainers  
DI# NOP.19B.009

Budget Unit 190001B  
Bill Section 4.005

**1. AMOUNT OF REQUEST**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	762,650	762,650
EE	0	0	1,486,249	1,486,249
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>2,248,899</b>	<b>2,248,899</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>14.00</b>	<b>14.00</b>
<b>Est. Fringe</b>	0	0	0	0

*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Est. Fringe</b>	0	0	0	0

*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds: 1644:State Highways and Transportation Department Fund

**2. THIS REQUEST CAN BE CATEGORIZED AS:**

Program Expansion

**3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.**

**NEW DECISION ITEM**

**RANK: 013 OF 15**

**Revenue**  
**Highway Collections/Motor Vehicle and Driver Licensing**  
**License Off - Dealer Trainers**  
**DI# NOP.19B.009**

**Budget Unit 190001B**

**Bill Section 4.005**

The new integrated system (MoFUSION) will provide opportunities for the over 6,000 Missouri dealerships and 173 contract license offices to develop a robust working relationship when helping Missourians complete their titling and registration documentation. Providing hands on training for both license office employees and dealerships will be important to the success of the project. Employee turnover in license offices remains a constant challenge for contractors, the Department, and citizens. In FY24, the 173 license offices hired 1564 new employees that need trained to be able to process motor vehicle and driver transactions. The proper training of license office employees to reduce errors and process transactions quickly is important to all Missourians. Missouri also has 6,000 licensed dealership, in the 2021 NADA Dealer Workforce Study, it indicated an overall employee turnover rate of 46 percent annually and the median tenure for dealer employees of approximately three years. As the State makes the transition of dealerships collecting sales tax at the time of purchase in July 2026, the Department need trainers that can work with the dealerships with the collection and remittance of sales tax.

The enhancements to Missouri motor vehicle and driver licensing systems and enhanced dealer responsibilities, including the collection and remittance of sales and use tax, will require extensive and ongoing training for over 6,000 Missouri dealerships and their staff. Dealers will collect the necessary customer information, sales, and use taxes and the information will be entered into the integrated system. The customer then visits one of our 173 contract license offices, the license office will be able to open the customer information supplied by the dealer, verify, and complete any missing information that is required to complete the titling and registrations transaction through MoFUSION. This improves the process of titling and registering vehicles for Missourians and creates a partnership between licensed dealers and the contract license offices.

**4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)**

The FTE requested will be located throughout the state traveling to dealerships and license offices to provide on-site training and assistance to the estimated 6,000 licensed dealerships and the 1,600 contract license office positions. This will improve the customer service to Missourians when they title or register their motor vehicles. The number of FTE were determined by estimating the annual training needs for continued education of dealership and license office personnel once MoFUSION is fully implemented. A significant portion of this training will be geared towards new hire training when onboarding staff in dealerships and contracted license offices across the state.

**5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.**

<b>Budget Account Class/Job Class</b>	<b>DTREQ GR DOLLAR</b>	<b>DTREQ GR FTE</b>	<b>DTREQ FED DOLLAR</b>	<b>DTREQ FED FTE</b>	<b>DTREQ OTHER DOLLAR</b>	<b>DTREQ OTHER FTE</b>	<b>DTREQ TOTAL DOLLAR</b>	<b>DTREQ TOTAL FTE</b>	<b>DTREQ One-Time DOLLARS</b>
02AM50 - ADMINISTRATIVE MANAGER	0	0.00	0	0.00	73,000	1.00	73,000	1.00	0

**NEW DECISION ITEM  
RANK: 013 OF 15**

Revenue  
Highway Collections/Motor Vehicle and Driver Licensing  
License Off - Dealer Trainers  
DI# NOP.19B.009

Budget Unit 190001B

Bill Section 4.005

Budget Account Class/Job Class	DTREQ GR DOLLAR	DTREQ GR FTE	DTREQ FED DOLLAR	DTREQ FED FTE	DTREQ OTHER DOLLAR	DTREQ OTHER FTE	DTREQ TOTAL DOLLAR	DTREQ TOTAL FTE	DTREQ One-Time DOLLARS
08TD20 - STAFF DEVELOPMENT TRAINER	0	0.00	0	0.00	689,650	13.00	689,650	13.00	0
<b>Total PS</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>762,650</b>	<b>14.00</b>	<b>762,650</b>	<b>14.00</b>	<b>0</b>
614ZZZZ:In State Travel	0		0		34,000		34,000		0
619ZZZZ:Supplies	0		0		24,680		24,680		0
632ZZZZ:Professional Development	0		0		21,260		21,260		0
634ZZZZ:Communications Services and Supplies	0		0		21,675		21,675		0
643ZZZZ:Maintenance and Repair Services	0		0		20,154		20,154		0
648ZZZZ:Computer Equipment	0		0		172,480		172,480		78,400
656ZZZZ:Motorized Equipment	0		0		1,152,000		1,152,000		504,000
658ZZZZ:Office Equipment Expenses	0		0		20,000		20,000		10,000
659ZZZZ:Other Equipment	0		0		20,000		20,000		10,000
<b>Total EE</b>	<b>0</b>		<b>0</b>		<b>1,486,249</b>		<b>1,486,249</b>		<b>602,400</b>
<b>Total PSD</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>
<b>Total TRF</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>
<b>Grand Total</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>2,248,899</b>	<b>14.00</b>	<b>2,248,899</b>	<b>14.00</b>	<b>602,400</b>
Budget Object Class/Job Class	GVREC GR DOLLAR	GVREC GR FTE	GVREC FED DOLLAR	GVREC FED FTE	GVREC OTHER DOLLAR	GVREC OTHER FTE	GVREC TOTAL DOLLAR	GVREC TOTAL FTE	GVREC One-Time DOLLARS
<b>Total PS</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Total EE</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>
<b>Total PSD</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>
<b>Total TRF</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>

**NEW DECISION ITEM**

**RANK: 013 OF 15**

Revenue  
 Highway Collections/Motor Vehicle and Driver Licensing  
 License Off - Dealer Trainers  
 DI# NOP.19B.009

Budget Unit 190001B

Bill Section 4.005

Budget Object Class/Job Class	GVREC GR DOLLAR	GVREC GR FTE	GVREC FED DOLLAR	GVREC FED FTE	GVREC OTHER DOLLAR	GVREC OTHER FTE	GVREC TOTAL DOLLAR	GVREC TOTAL FTE	GVREC One-Time DOLLARS
Grand Total	0	0.00	0	0.00	0	0.00	0	0.00	0



**NEW DECISION ITEM  
RANK: 014 OF 15**

Revenue  
Highway Collections  
Third Party CDL Program  
DI# NOP.19B.010

Budget Unit 190001B

Bill Section 4.005

**1. AMOUNT OF REQUEST**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	56,168	56,168
EE	0	0	78,762	78,762
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>134,930</b>	<b>134,930</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>
<b>Est. Fringe</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Est. Fringe</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds: 1644:State Highways and Transportation Department Fund

**2. THIS REQUEST CAN BE CATEGORIZED AS:**

Program Expansion

**3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.**

**NEW DECISION ITEM  
RANK: 014 OF 15**

**Revenue  
Highway Collections  
Third Party CDL Program  
DI# NOP.19B.010**

**Budget Unit 190001B**

**Bill Section 4.005**

Senate Bill 368 of the 2019 legislative session (Section 302.720, RSMo) allowed for the expansion of the Third-Party Tester program to include private education institutions and private entities to administer CDL skills testing. Since 2019, the Department went from overseeing nine Third-Party Test sites to 17 by the end of FY24. Adding additional sites doubled the amount of examiners within the program, going from 24 to 44. Prior to this legislative change, the Department saw a reduction in the overall number of Third-Party Entities and only allowed these entities to provide training and testing to their own employees with exception for community colleges. In the fiscal note response, the Department indicated additional FTEs may be needed based on the volume of potential sites and tests conducted by third-party testers. The program's FTE are responsible for supporting the additional onboarding applications, reviewing monthly reports, reviewing test document submissions, reviewing compliance audits, providing training and managing access to mandatory automated test entry systems. The Department continues to receive additional site requests.

**4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)**

Since the 2019, test sites have now doubled and based on new site applications submitted, it is expected that the number of test sites will continue to increase. Additional training and oversight is needed for these additional sites and entities to ensure compliance with the Federal Motor Carrier Safety Administration. To further the Department's training and oversight requirement of the CDL test sites, routine travel to these sites is important. The Department estimates the program will log over 15,000 miles in traveling to these sites each fiscal year. Without an additional FTE, the Department will have to delay onboarding any new site requests and cannot timely perform daily, monthly, and annual tasks to ensure overall program integrity. Additionally, implementation of new federal mandates for the Entry Level Driver Training and licensing provisions of the Drug and Alcohol Clearinghouse increase the requirements for compliance monitoring, auditing and corresponding with internal and external customers.

**5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.**

<b>Budget Account Class/Job Class</b>	<b>DTREQ GR DOLLAR</b>	<b>DTREQ GR FTE</b>	<b>DTREQ FED DOLLAR</b>	<b>DTREQ FED FTE</b>	<b>DTREQ OTHER DOLLAR</b>	<b>DTREQ OTHER FTE</b>	<b>DTREQ TOTAL DOLLAR</b>	<b>DTREQ TOTAL FTE</b>	<b>DTREQ One-Time DOLLARS</b>
02RD30 - RESEARCH/DATA ANALYST	0	0.00	0	0.00	56,168	1.00	56,168	1.00	0
<b>Total PS</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>56,168</b>	<b>1.00</b>	<b>56,168</b>	<b>1.00</b>	<b>0</b>
632ZZZZ:Professional Development	0		0		2,500		2,500		0
643ZZZZ:Maintenance and Repair Services	0		0		3,000		3,000		0
656ZZZZ:Motorized Equipment	0		0		70,000		70,000		35,000

**NEW DECISION ITEM  
RANK: 014 OF 15**

Revenue  
Highway Collections  
Third Party CDL Program  
DI# NOP.19B.010

Budget Unit 190001B

Bill Section 4.005

Budget Account Class/Job Class	DTREQ GR DOLLAR	DTREQ GR FTE	DTREQ FED DOLLAR	DTREQ FED FTE	DTREQ OTHER DOLLAR	DTREQ OTHER FTE	DTREQ TOTAL DOLLAR	DTREQ TOTAL FTE	DTREQ One-Time DOLLARS
658ZZZZ:Office Equipment Expenses	0		0		3,262		3,262		0
<b>Total EE</b>	<u>0</u>		<u>0</u>		<u>78,762</u>		<u>78,762</u>		<u>35,000</u>
<b>Total PSD</b>	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
<b>Total TRF</b>	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
<b>Grand Total</b>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>134,930</u>	<u>1.00</u>	<u>134,930</u>	<u>1.00</u>	<u>35,000</u>
Budget Object Class/Job Class	GVREC GR DOLLAR	GVREC GR FTE	GVREC FED DOLLAR	GVREC FED FTE	GVREC OTHER DOLLAR	GVREC OTHER FTE	GVREC TOTAL DOLLAR	GVREC TOTAL FTE	GVREC One-Time DOLLARS
<b>Total PS</b>	0	0.00	0	0.00	0	0.00	0	0.00	0
<b>Total EE</b>	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
<b>Total PSD</b>	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
<b>Total TRF</b>	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
<b>Grand Total</b>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>

**CORE DECISION ITEM**

Revenue

Budget Unit 190003B

CORE - MVDL System

Bill Section 04.005

**1. CORE FINANCIAL SUMMARY**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	228,987	0	688,505	917,492
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>228,987</b>	<b>0</b>	<b>688,505</b>	<b>917,492</b>

FTE                      **3.00**                      **0.00**                      **15.00**                      **18.00**

<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds:            1696:Motor Vehicle Administration Technology Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

FTE                      **0.00**                      **0.00**                      **0.00**                      **0.00**

<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

**2. CORE DESCRIPTION**

**CORE DECISION ITEM**

**Revenue**

**Budget Unit 190003B**

**CORE - MVDL System**

**Bill Section 04.005**

The Department currently uses approximately 50 disparate motor vehicle and driver licensing systems that includes a mixture of mainframe, PC software and distributed web applications to support the Motor Vehicle and Driver Licensing (MVDL) Division. The current legacy systems have been in operation for many years and were developed uniquely for each function. The systems are becoming increasingly difficult and expensive to use and maintain. Mainframe costs will continue to increase as other state agencies transition from the mainframe to newer technology. The various systems were built using a silo approach, which substantially limits communication between them. Limited ability to expand data collection (e.g., vehicle colors) makes it difficult to support safety initiatives, such as AMBER Alerts, that rely on quick identification of vehicles. With such systems, the Department is limited in leveraging newer technology to realize processing efficiencies and deliver quality service to its customers. Moreover, the existing systems will be difficult, if not impossible, to modify to accommodate new mandates that might arise from the state legislature or the federal government.

Newer, more nimble, and robust technologies are available, which may significantly improve the Department's ability to issue titles and register motor vehicles, trailers, all-terrain vehicles, manufactured homes (title only), and marine craft; issue driver license and nondriver identification cards; suspend and revoke driver licenses when applicable; track and account for revenue collected from motor vehicle and driver license transactions; and better serve Missouri citizens.

The Department's overall objective is to update or replace existing systems with an integrated customer-centric MVDL system. The Department expects to realize the following benefits with an integrated system: reduced operational and maintenance costs; additional ways to identify and collect delinquent taxes; expanded online services (including a DMV portal for public access); an integration that allows access to both driver and motor vehicle data when viewing a customer's record to improve the customer's experience; quicker and easier implementation of law changes; and more reliable data with better analytical capabilities.

During the 2021 legislative session, SB 176 passed, which updates the requirements relating to dealer administrative fees in Section 301.558, RSMo. so that ten percent of any fee authorized under this section and charged by motor vehicle dealers shall be remitted to the newly enacted Motor Vehicle Administration Technology Fund. Monies in the fund shall be used solely by the Department for the purpose of development of a modernized, integrated system for the titling of vehicles, issuance and renewal of vehicle registrations, issuance and renewal of driver's licenses and identification cards, and perfecting and releasing of liens and encumbrances on vehicles. At the time the new system is complete, the ten percent of fees collected will decrease to one percent for system maintenance.

**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

**Revenue**

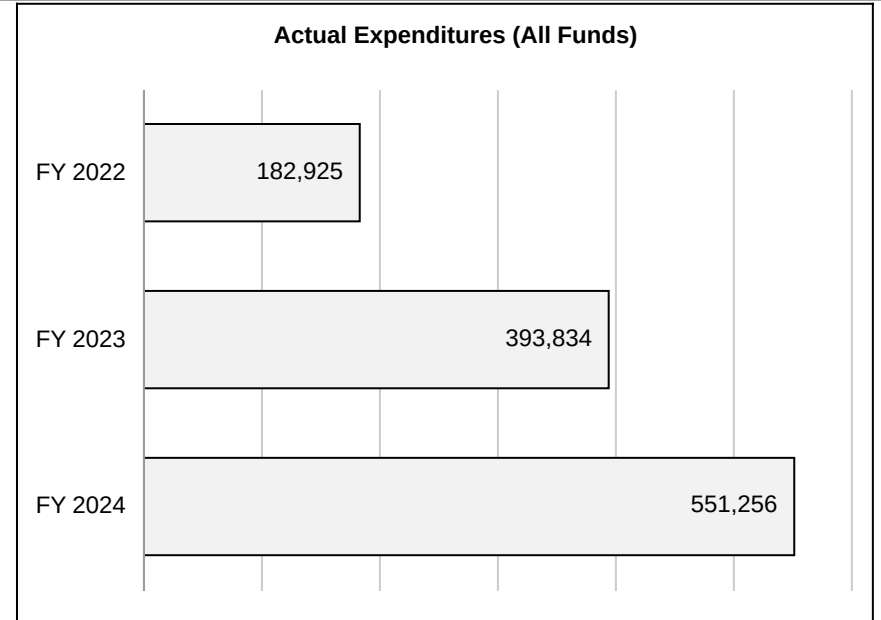
**Budget Unit 190003B**

**CORE - MVDL System**

**Bill Section 04.005**

**4. FINANCIAL HISTORY**

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations ( All Funds)	191,589	817,887	889,043	917,492
Less Reverted (All Funds)	(5,748)	(6,124)	(6,657)	(6,870)
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	185,841	811,763	882,386	910,622
Actual Expenditures (all Fund)	182,925	393,834	551,256	N/A
Unexpended (All Funds)	2,916	417,929	331,130	N/A
Unexpended by Fund:				
General Revenue	2,916	1,065	1,866	N/A
Federal	0	0	0	N/A
Other	0	416,864	329,264	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**CORE DECISION ITEM**

Revenue Budget Unit 190003B  
 CORE - MVDL System Bill Section 04.005

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>TAFP After VETOES</b>							
	PS	18.00	228,987	0	688,505	917,492	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>18.00</b>	<b>228,987</b>	<b>0</b>	<b>688,505</b>	<b>917,492</b>	
<b>One-Times</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FY 26 Beginning Core</b>							
	PS	18.00	228,987	0	688,505	917,492	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>18.00</b>	<b>228,987</b>	<b>0</b>	<b>688,505</b>	<b>917,492</b>	
<b>Department Request Adjustments</b>							

**CORE DECISION ITEM**

Revenue Budget Unit 190003B  
 CORE - MVDL System Bill Section 04.005

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>Net Department Request Adjustments</b>		<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Department Request Core</b>							
	PS	18.00	228,987	0	688,505	917,492	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>18.00</b>	<b>228,987</b>	<b>0</b>	<b>688,505</b>	<b>917,492</b>	
<b>Governor's Recommended Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**CORE DECISION ITEM**

Revenue

Budget Unit 190003B

CORE - MVDL System

Bill Section 04.005

**Summary of the Core by Expenditure Types**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Regular Wages	889,043	18.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Leave Payouts	0	0.00	5	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Benefit Eligible Wages	0	0.00	551,251	11.11	917,492	18.00	94,047	1.84	917,492	18.00	0	0.00
<b>Total PS</b>	<b>889,043</b>	<b>18.00</b>	<b>551,256</b>	<b>11.11</b>	<b>917,492</b>	<b>18.00</b>	<b>94,047</b>	<b>1.84</b>	<b>917,492</b>	<b>18.00</b>	<b>0</b>	<b>0.00</b>
<b>Grand Total</b>	<b>889,043</b>	<b>18.00</b>	<b>551,256</b>	<b>11.11</b>	<b>917,492</b>	<b>18.00</b>	<b>94,047</b>	<b>1.84</b>	<b>917,492</b>	<b>18.00</b>	<b>0</b>	<b>0.00</b>

**CORE DECISION ITEM**

Revenue

Budget Unit 190010B

CORE - Taxation

Bill Section 04.010

**1. CORE FINANCIAL SUMMARY**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	25,048,594	0	961,055	26,009,649
EE	2,167,765	0	16,329	2,184,094
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>27,216,359</b>	<b>0</b>	<b>977,384</b>	<b>28,193,743</b>

<b>FTE</b>	<b>488.58</b>	<b>0.00</b>	<b>24.42</b>	<b>513.00</b>
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<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds: 1275:Health Initiatives Fund  
 1585:Petroleum Storage Tank Insurance Fund  
 1609:Conservation Commission Fund  
 1662:Petroleum Inspection Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

**2. CORE DESCRIPTION**

The Taxation Division collects taxes mandated by Missouri statutes, which account for more than 98 percent of general revenue, by inputting returns and payments into the integrated tax system, manually reviewing returns, correcting returns, approving refunds, sending out notices, answering correspondence and phone calls, distributing tax revenue to political subdivisions, registering businesses, operating collections programs, and conducting audits. The Division requests to continue core funding to effectively and efficiently administer and enforce Missouri laws. The core includes an appropriation for organization dues to the Multistate Tax Commission. The Multistate Tax Commission keeps the Department informed of tax operations and procedures in other states and at the national level. Membership is mandated by Section 32.200, RSMo, and allows Missouri to participate in and receive revenue collections from multi-state audits. Additional divisional costs are included in the Highway Collections budget unit.

**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

**Revenue**

**Budget Unit 190010B**

**CORE - Taxation**

**Bill Section 04.010**

Taxation Division:  
Business Tax Bureau  
Collections and Tax Assistance Bureau  
Field Compliance Bureau  
Income Tax Bureau  
Processing Bureau

**CORE DECISION ITEM**

**Revenue**

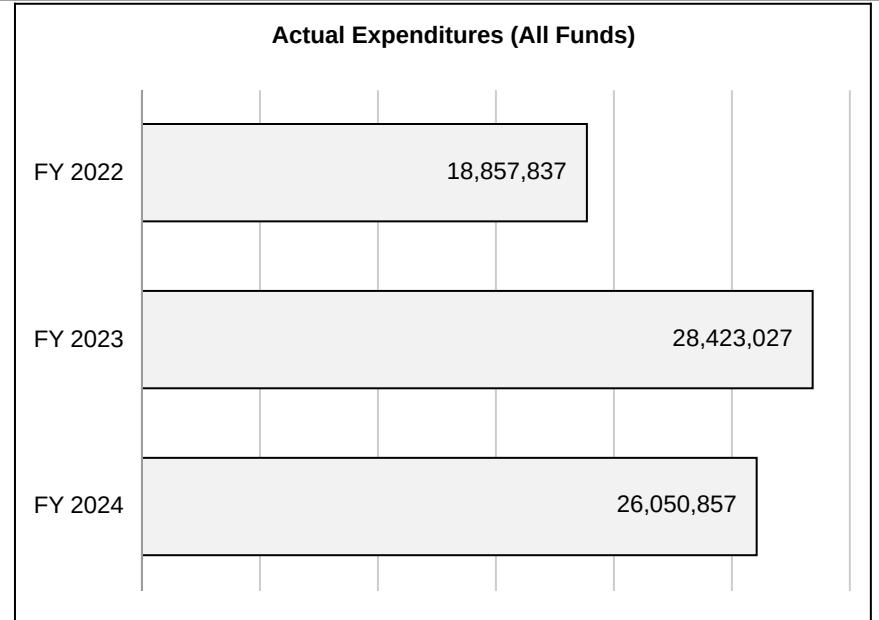
**Budget Unit 190010B**

**CORE - Taxation**

**Bill Section 04.010**

**4. FINANCIAL HISTORY**

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations ( All Funds)	22,706,009	32,193,264	27,656,040	28,468,743
Less Reverted (All Funds)	(647,353)	(941,653)	(803,468)	(827,022)
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	(1,230,000)	0
Plus Transfers In	0	0	1,200,000	0
Budget Authority (All Funds)	22,058,656	31,251,611	26,822,572	27,641,721
Actual Expenditures (all Fund)	18,857,837	28,423,027	26,050,857	N/A
Unexpended (All Funds)	3,200,819	2,828,584	771,715	N/A
Unexpended by Fund:				
General Revenue	3,148,890	2,744,724	628,093	N/A
Federal	0	0	0	N/A
Other	51,929	83,860	143,622	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**CORE DECISION ITEM**

Revenue Budget Unit 190010B  
 CORE - Taxation Bill Section 04.010

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>TAFP After VETOES</b>							
	PS	513.00	25,248,594	0	961,055	26,209,649	
	EE	0.00	2,242,765	0	16,329	2,259,094	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>513.00</b>	<b>27,491,359</b>	<b>0</b>	<b>977,384</b>	<b>28,468,743</b>	
<b>One-Times</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FY 26 Beginning Core</b>							
	PS	513.00	25,248,594	0	961,055	26,209,649	
	EE	0.00	2,242,765	0	16,329	2,259,094	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>513.00</b>	<b>27,491,359</b>	<b>0</b>	<b>977,384</b>	<b>28,468,743</b>	
<b>Department Request Adjustments</b>							

**CORE DECISION ITEM**

Revenue

Budget Unit 190010B

CORE - Taxation

Bill Section 04.010

			Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Core Reallocation	CRA.19B.009	11691	PS	0.00	(200,000)	0	0	(200,000)	GCO Core Reallocation
Core Reallocation	CRA.19B.009	11692	EE	0.00	(75,000)	0	0	(75,000)	GCO Core Reallocation
<b>Net Department Request Adjustments</b>				<b>0.00</b>	<b>(275,000)</b>	<b>0</b>	<b>0</b>	<b>(275,000)</b>	
<b>Department Request Core</b>									
			PS	513.00	25,048,594	0	961,055	26,009,649	
			EE	0.00	2,167,765	0	16,329	2,184,094	
			PD	0.00	0	0	0	0	
			TRF	0.00	0	0	0	0	
<b>Total</b>				<b>513.00</b>	<b>27,216,359</b>	<b>0</b>	<b>977,384</b>	<b>28,193,743</b>	
<b>Governor's Recommended Core</b>									
			PS	0.00	0	0	0	0	
			EE	0.00	0	0	0	0	
			PD	0.00	0	0	0	0	
			TRF	0.00	0	0	0	0	
<b>Total</b>				<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CORE DECISION ITEM**

**Revenue** **Budget Unit 190010B**  
**CORE - Taxation** **Bill Section 04.010**

**Summary of the Core by Expenditure Types**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Regular Wages	25,396,946	514.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Salary Differential	0	0.00	14,100	0.00	0	0.00	1,051	0.00	0	0.00	0	0.00
Leave Payouts	0	0.00	71,675	0.00	0	0.00	8,944	0.00	0	0.00	0	0.00
Benefit Eligible Wages	0	0.00	22,155,827	493.34	26,209,649	513.00	2,858,171	62.00	26,009,649	513.00	0	0.00
Planned Hourly Wages	0	0.00	109,690	2.94	0	0.00	13,800	0.36	0	0.00	0	0.00
Seasonal Wages	0	0.00	886,663	26.12	0	0.00	90,639	2.62	0	0.00	0	0.00
<b>Total PS</b>	<b>25,396,946</b>	<b>514.00</b>	<b>23,237,955</b>	<b>522.40</b>	<b>26,209,649</b>	<b>513.00</b>	<b>2,972,605</b>	<b>64.98</b>	<b>26,009,649</b>	<b>513.00</b>	<b>0</b>	<b>0.00</b>
In State Travel	34,298	0.00	14,188	0.00	34,298	0.00	660	0.00	34,298	0.00	0	0.00
Out of State Travel	48,010	0.00	31,805	0.00	48,010	0.00	0	0.00	48,010	0.00	0	0.00
Supplies	431,923	0.00	110,262	0.00	431,923	0.00	4,248	0.00	356,923	0.00	0	0.00
Professional Development	371,901	0.00	286,298	0.00	371,901	0.00	1,500	0.00	371,901	0.00	0	0.00
Communications Services and Supplies	379,337	0.00	287,814	0.00	379,337	0.00	7,801	0.00	379,337	0.00	0	0.00
Professional Services	612,486	0.00	344,095	0.00	612,486	0.00	6,389	0.00	612,486	0.00	0	0.00
Housekeeping and Janitorial Services	0	0.00	1,050	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Maintenance and Repair Services	255,377	0.00	1,706,860	0.00	255,377	0.00	0	0.00	255,377	0.00	0	0.00
Computer Equipment	0	0.00	2,088	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Motorized Equipment	503	0.00	0	0.00	503	0.00	0	0.00	503	0.00	0	0.00
Office Equipment Expenses	85,000	0.00	4,783	0.00	85,000	0.00	0	0.00	85,000	0.00	0	0.00
Other Equipment	500	0.00	16,307	0.00	500	0.00	0	0.00	500	0.00	0	0.00
Property and Improvements Expenses	2,500	0.00	0	0.00	2,500	0.00	0	0.00	2,500	0.00	0	0.00
Building Lease Payments Operating	1	0.00	449	0.00	1	0.00	0	0.00	1	0.00	0	0.00
Equipment Lease Payments	3,001	0.00	0	0.00	3,001	0.00	0	0.00	3,001	0.00	0	0.00
Miscellaneous Expenses	33,257	0.00	6,803	0.00	33,257	0.00	97	0.00	33,257	0.00	0	0.00

**CORE DECISION ITEM**

**Revenue** **Budget Unit 190010B**  
**CORE - Taxation** **Bill Section 04.010**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Rebillable Expenses	1,000	0.00	99	0.00	1,000	0.00	0	0.00	1,000	0.00	0	0.00
<b>Total EE</b>	<b>2,259,094</b>	<b>0.00</b>	<b>2,812,902</b>	<b>0.00</b>	<b>2,259,094</b>	<b>0.00</b>	<b>20,695</b>	<b>0.00</b>	<b>2,184,094</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Grand Total</b>	<b>27,656,040</b>	<b>514.00</b>	<b>26,050,857</b>	<b>522.40</b>	<b>28,468,743</b>	<b>513.00</b>	<b>2,993,300</b>	<b>64.98</b>	<b>28,193,743</b>	<b>513.00</b>	<b>0</b>	<b>0.00</b>



**CORE DECISION ITEM**

Revenue

Budget Unit 190011B

CORE - Integrated Tax System

Bill Section 04.010

**1. CORE FINANCIAL SUMMARY**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	7,500,000	0	150,000	7,650,000
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>7,500,000</b>	<b>0</b>	<b>150,000</b>	<b>7,650,000</b>

FTE                                    **0.00**                                    **0.00**                                    **0.00**                                    **0.00**

<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds:                    1606:Missouri Veterans Health and Care Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

FTE                                    **0.00**                                    **0.00**                                    **0.00**                                    **0.00**

<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

**2. CORE DESCRIPTION**

**CORE DECISION ITEM**

**Revenue**

**Budget Unit 190011B**

**CORE - Integrated Tax System**

**Bill Section 04.010**

The Department collects approximately \$13.9 billion in general revenue and \$1 billion in highway-related revenue annually. The primary mechanism for the collection and distribution of funds collected by the Department is the integrated tax system. The Department awarded the contract to implement the integrated tax system in February 2012 with staggered release dates for different tax types. The final release was deployed on August 8, 2020. The Department used this core funding to pay vendor deliverables, state data center, and software/equipment costs associated with the integrated tax system.

The Department requests continued funding of \$7.65 million for the following:

- \*Various system enhancements including; Intelligent operational reporting, enhanced machine learning tools, mobile application filing and paying, and enhanced collection tools
- \*Software maintenance
- \*Ongoing system maintenance and operational support.
- \*Enhance collection of the Missouri tax on marijuana sales.

More than 90 percent of the rules in Revenue Premier were customized to meet Missouri's unique taxing laws. Due to the complexity of the customized code, neither the Department nor ITSD are able to provide daily, ongoing operational support for the system. RSI, the vendor for Revenue Premier, employs skilled technicians who will be able to provide operational support for the integrated tax system. In FY26, we estimate that the operational support costs will total approximately \$2.86 million. The General Assembly appropriated \$150,000 to the Department to make upgrades to Revenue Premier which will enhance collection of the Missouri Marijuana sales.

**3. PROGRAM LISTING (list programs included in this core funding)**

Integrated Tax

**CORE DECISION ITEM**

**Revenue**

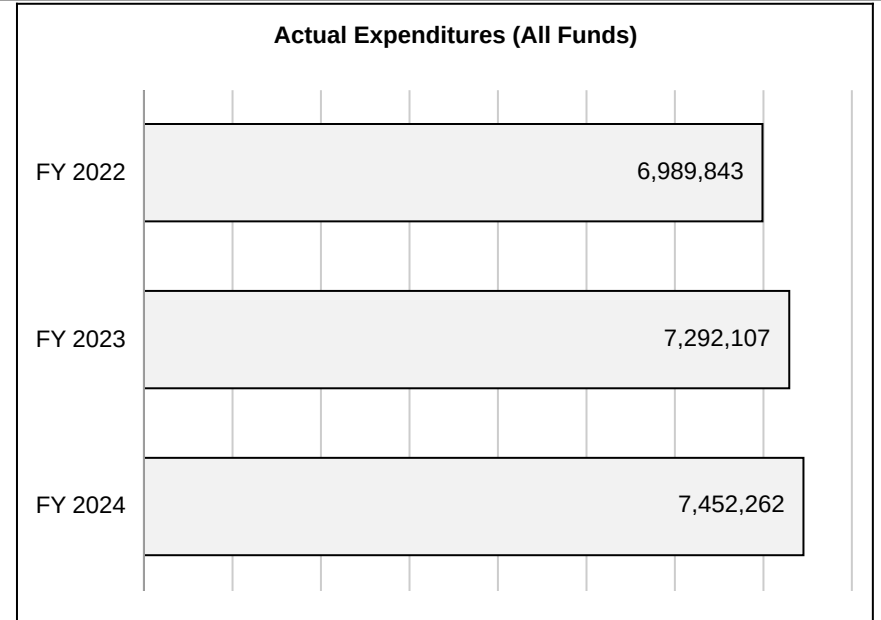
**Budget Unit 190011B**

**CORE - Integrated Tax System**

**Bill Section 04.010**

**4. FINANCIAL HISTORY**

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations ( All Funds)	7,500,000	7,650,000	7,650,000	7,650,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	7,500,000	7,650,000	7,650,000	7,650,000
Actual Expenditures (all Fund)	6,989,843	7,292,107	7,452,262	N/A
Unexpended (All Funds)	510,157	357,893	197,738	N/A
Unexpended by Fund:				
General Revenue	510,157	207,893	47,738	N/A
Federal	0	0	0	N/A
Other	0	150,000	150,000	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**CORE DECISION ITEM**

Revenue Budget Unit 190011B  
 CORE - Integrated Tax System Bill Section 04.010

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>TAFP After VETOES</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	7,500,000	0	150,000	7,650,000	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>7,500,000</b>	<b>0</b>	<b>150,000</b>	<b>7,650,000</b>	
<b>One-Times</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FY 26 Beginning Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	7,500,000	0	150,000	7,650,000	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>7,500,000</b>	<b>0</b>	<b>150,000</b>	<b>7,650,000</b>	
<b>Department Request Adjustments</b>							

**CORE DECISION ITEM**

Revenue

Budget Unit 190011B

CORE - Integrated Tax System

Bill Section 04.010

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>Net Department Request Adjustments</b>		<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Department Request Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	7,500,000	0	150,000	7,650,000	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>7,500,000</b>	<b>0</b>	<b>150,000</b>	<b>7,650,000</b>	
<b>Governor's Recommended Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CORE DECISION ITEM**

**Revenue** **Budget Unit 190011B**  
**CORE - Integrated Tax System** **Bill Section 04.010**

**Summary of the Core by Expenditure Types**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Supplies	0	0.00	0	0.00	1,000	0.00	0	0.00	1,000	0.00	0	0.00
Professional Services	7,425,000	0.00	6,135,677	0.00	7,414,000	0.00	0	0.00	7,414,000	0.00	0	0.00
Maintenance and Repair Services	225,000	0.00	1,316,584	0.00	225,000	0.00	0	0.00	225,000	0.00	0	0.00
Other Equipment	0	0.00	0	0.00	10,000	0.00	0	0.00	10,000	0.00	0	0.00
<b>Total EE</b>	<b>7,650,000</b>	<b>0.00</b>	<b>7,452,262</b>	<b>0.00</b>	<b>7,650,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>7,650,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Grand Total</b>	<b>7,650,000</b>	<b>0.00</b>	<b>7,452,262</b>	<b>0.00</b>	<b>7,650,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>7,650,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

**CORE DECISION ITEM**

Revenue

Budget Unit 190013B

CORE - Motor Vehicle and Driver Licensing

Bill Section 04.015

**1. CORE FINANCIAL SUMMARY**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	520,521	3,539	284,036	808,096
EE	355,232	253,776	255,793	864,801
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>875,753</b>	<b>257,315</b>	<b>539,829</b>	<b>1,672,897</b>

<b>FTE</b>	<b>22.05</b>	<b>0.00</b>	<b>10.00</b>	<b>32.05</b>
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<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Federal Funds: 1132:Department of Revenue Federal  
 Other Funds: 1588:Motor Vehicle Commission Fund  
 1775:Department of Revenue Specialty Plate Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

**2. CORE DESCRIPTION**

The Motor Vehicle and Driver Licensing Division core funding represents the non-highway portion of the resources needed to collect fees and taxes and enforce state laws for the following activities:

- Issuing marine craft and all-terrain ownership documents (titles) and registering marine craft and all-terrain decals;
- Issuing nondriver licenses (identification cards);
- Maintaining the official marine craft and all-terrain vehicle and nondriver license records, including issuance information and vehicle liens;
- Issuing disabled placards and temporary registration permits;
- Licensing and regulating motor vehicle and marine craft dealers and manufacturers;
- Issuing business licenses to title services, lease rental companies, and salvage dealers;
- Managing public motor vehicle and driver licensing call centers; and
- Overseeing the operations of approximately 173 contracted license offices that assist the state in the issuance of titles, registrations, and nondriver licenses

The Federal amount and FTE listed in the core is currently uncommitted appropriation authority.

Additional divisional costs are included in the Highway Collections budget unit.

**CORE DECISION ITEM**

**Revenue**

**Budget Unit 190013B**

**CORE - Motor Vehicle and Driver Licensing**

**Bill Section 04.015**

**3. PROGRAM LISTING (list programs included in this core funding)**

Motor Vehicle and Driver Licensing Division:  
Driver License Bureau  
License Office Bureau  
Motor Vehicle Bureau



**CORE DECISION ITEM**

**Revenue**

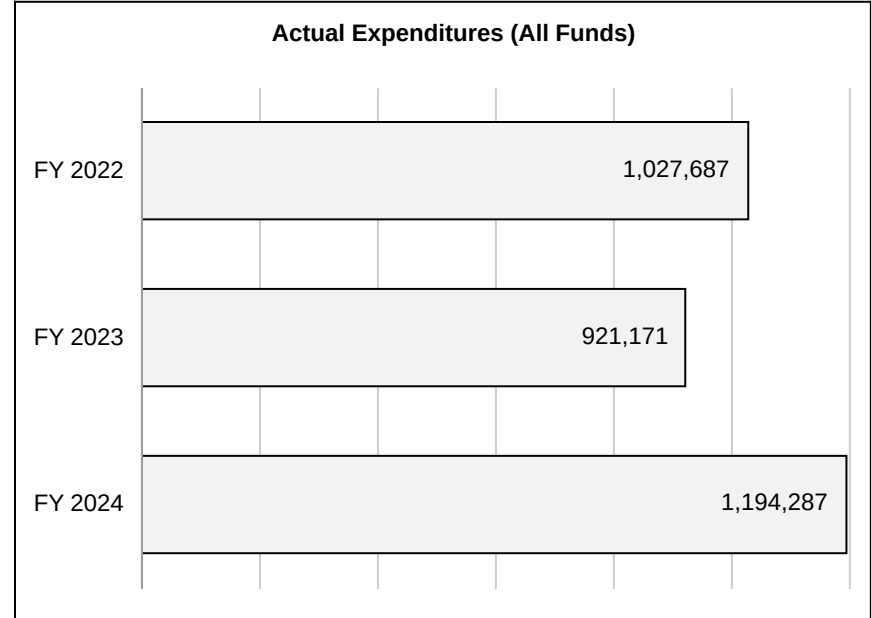
**Budget Unit 190013B**

**CORE - Motor Vehicle and Driver Licensing**

**Bill Section 04.015**

**4. FINANCIAL HISTORY**

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations ( All Funds)	1,578,466	1,517,167	1,579,839	1,697,897
Less Reverted (All Funds)	(28,130)	(25,327)	(26,538)	(27,023)
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	(10,000)	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	1,550,336	1,491,840	1,543,301	1,670,874
Actual Expenditures (all Fund)	1,027,687	921,171	1,194,287	N/A
Unexpended (All Funds)	522,649	570,669	349,014	N/A
Unexpended by Fund:				
General Revenue	256,695	146,838	1,617	N/A
Federal	163,666	163,931	164,205	N/A
Other	102,288	259,900	183,192	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**CORE DECISION ITEM**

Revenue Budget Unit 190013B  
 CORE - Motor Vehicle and Driver Licensing Bill Section 04.015

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>TAFP After VETOES</b>							
	PS	32.05	520,521	3,539	284,036	808,096	
	EE	0.00	380,232	253,776	255,793	889,801	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>32.05</b>	<b>900,753</b>	<b>257,315</b>	<b>539,829</b>	<b>1,697,897</b>	
<b>One-Times</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FY 26 Beginning Core</b>							
	PS	32.05	520,521	3,539	284,036	808,096	
	EE	0.00	380,232	253,776	255,793	889,801	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>32.05</b>	<b>900,753</b>	<b>257,315</b>	<b>539,829</b>	<b>1,697,897</b>	
<b>Department Request Adjustments</b>							

**CORE DECISION ITEM**

Revenue

Budget Unit 190013B

CORE - Motor Vehicle and Driver Licensing

Bill Section 04.015

			Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Core Reallocation	CRA.19B.009	11711	EE	0.00	(25,000)	0	0	(25,000)	GCO Core Reallocation
<b>Net Department Request Adjustments</b>				<b>0.00</b>	<b>(25,000)</b>	<b>0</b>	<b>0</b>	<b>(25,000)</b>	
<b>Department Request Core</b>									
			PS	32.05	520,521	3,539	284,036	808,096	
			EE	0.00	355,232	253,776	255,793	864,801	
			PD	0.00	0	0	0	0	
			TRF	0.00	0	0	0	0	
			<b>Total</b>	<b>32.05</b>	<b>875,753</b>	<b>257,315</b>	<b>539,829</b>	<b>1,672,897</b>	
<b>Governor's Recommended Core</b>									
			PS	0.00	0	0	0	0	
			EE	0.00	0	0	0	0	
			PD	0.00	0	0	0	0	
			TRF	0.00	0	0	0	0	
			<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CORE DECISION ITEM**

**Revenue** **Budget Unit 190013B**  
**CORE - Motor Vehicle and Driver Licensing** **Bill Section 04.015**

**Summary of the Core by Expenditure Types**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Regular Wages	783,038	32.05	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Leave Payouts	0	0.00	4,670	0.00	0	0.00	4,252	0.00	0	0.00	0	0.00
Benefit Eligible Wages	0	0.00	674,186	16.81	808,096	32.05	64,404	1.57	808,096	32.05	0	0.00
<b>Total PS</b>	<b>783,038</b>	<b>32.05</b>	<b>678,857</b>	<b>16.81</b>	<b>808,096</b>	<b>32.05</b>	<b>68,656</b>	<b>1.57</b>	<b>808,096</b>	<b>32.05</b>	<b>0</b>	<b>0.00</b>
In State Travel	735	0.00	0	0.00	735	0.00	0	0.00	735	0.00	0	0.00
Out of State Travel	4	0.00	0	0.00	4	0.00	129	0.00	4	0.00	0	0.00
Supplies	241,319	0.00	305,779	0.00	241,319	0.00	0	0.00	241,319	0.00	0	0.00
Professional Development	1,913	0.00	0	0.00	1,913	0.00	0	0.00	(23,087)	0.00	0	0.00
Communications Services and Supplies	15,191	0.00	1,951	0.00	15,191	0.00	0	0.00	15,191	0.00	0	0.00
Professional Services	502,689	0.00	206,222	0.00	595,689	0.00	10,052	0.00	595,689	0.00	0	0.00
Maintenance and Repair Services	27,877	0.00	0	0.00	27,877	0.00	0	0.00	27,877	0.00	0	0.00
Motorized Equipment	4	0.00	0	0.00	4	0.00	0	0.00	4	0.00	0	0.00
Office Equipment Expenses	1,009	0.00	0	0.00	1,009	0.00	0	0.00	1,009	0.00	0	0.00
Other Equipment	3,026	0.00	1,478	0.00	3,026	0.00	0	0.00	3,026	0.00	0	0.00
Property and Improvements Expenses	671	0.00	0	0.00	671	0.00	0	0.00	671	0.00	0	0.00
Building Lease Payments Operating	5	0.00	0	0.00	5	0.00	0	0.00	5	0.00	0	0.00
Equipment Lease Payments	6	0.00	0	0.00	6	0.00	0	0.00	6	0.00	0	0.00
Miscellaneous Expenses	2,349	0.00	0	0.00	2,349	0.00	0	0.00	2,349	0.00	0	0.00
Rebillable Expenses	3	0.00	0	0.00	3	0.00	0	0.00	3	0.00	0	0.00
<b>Total EE</b>	<b>796,801</b>	<b>0.00</b>	<b>515,430</b>	<b>0.00</b>	<b>889,801</b>	<b>0.00</b>	<b>10,181</b>	<b>0.00</b>	<b>864,801</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

**CORE DECISION ITEM**

Revenue Budget Unit 190013B  
 CORE - Motor Vehicle and Driver Licensing Bill Section 04.015

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
<b>Grand Total</b>	<b>1,579,839</b>	<b>32.05</b>	<b>1,194,287</b>	<b>16.81</b>	<b>1,697,897</b>	<b>32.05</b>	<b>78,837</b>	<b>1.57</b>	<b>1,672,897</b>	<b>32.05</b>	<b>0</b>	<b>0.00</b>

**CORE DECISION ITEM**

Revenue

Budget Unit 190014B

CORE - General Counsel's Office

Bill Section 04.020

**1. CORE FINANCIAL SUMMARY**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	2,445,601	272,061	628,732	3,346,394
EE	192,154	211,587	31,441	435,182
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>2,637,755</b>	<b>483,648</b>	<b>660,173</b>	<b>3,781,576</b>

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>FTE</b>	<b>41.90</b>	<b>3.00</b>	<b>10.50</b>	<b>55.40</b>
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<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>Est. Fringe</b>	0	0	0	0
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<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Federal Funds: 1132:Department of Revenue Federal  
 Other Funds: 1588:Motor Vehicle Commission Fund  
 1984:Tobacco Control Special Fund

**2. CORE DESCRIPTION**

The General Counsel's Office provides comprehensive legal and investigative support to all operational and support divisions in the Department to assist them in accomplishing the Department's goals and objectives. The Office advises the director and divisions on legal matters relative to the Department and represents the Department in courts and administrative tribunals. It also conducts external investigations and develops information leading to local prosecution of individuals and businesses suspected of violating state statutes related to taxation, motor vehicle, and driver laws. In addition to external investigations, it conducts internal investigations of the contracted license offices. The Office receives federal grants from the Missouri Department of Transportation's Highway Safety Division and the Federal Highway Administration. These grants allow the Department to work case files involving intoxication-related license actions on appeal and chemical refusal cases handled by local prosecuting attorneys. The grants also fund motor fuel tax and odometer and title fraud investigations. Additional costs are included in the Highway Collections budget unit.

**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

**Revenue**

**Budget Unit 190014B**

**CORE - General Counsel's Office**

**Bill Section 04.020**

General Counsel's Office:  
Compliance and Investigation Bureau  
Criminal Tax Investigation Bureau  
General Counsel's Office

**CORE DECISION ITEM**

**Revenue**

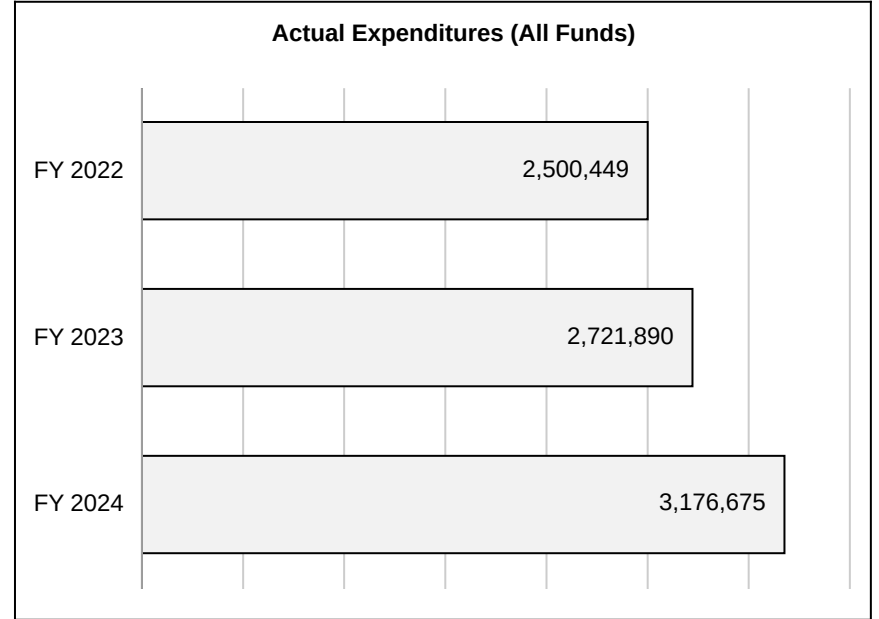
**Budget Unit 190014B**

**CORE - General Counsel's Office**

**Bill Section 04.020**

**4. FINANCIAL HISTORY**

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations ( All Funds)	3,018,716	3,504,980	3,764,812	3,872,974
Less Reverted (All Funds)	(61,040)	(74,172)	(79,901)	(81,874)
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	40,000	0
Budget Authority (All Funds)	2,957,676	3,430,808	3,724,911	3,791,100
Actual Expenditures (all Fund)	2,500,449	2,721,890	3,176,675	N/A
Unexpended (All Funds)	457,227	708,918	548,236	N/A
Unexpended by Fund:				
General Revenue	41,709	293,796	180,735	N/A
Federal	306,391	301,535	292,179	N/A
Other	109,127	113,587	75,322	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).



**CORE DECISION ITEM**

Revenue	Budget Unit 190014B
CORE - General Counsel's Office	Bill Section 04.020

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>TAFP After VETOES</b>							
	PS	62.80	2,587,511	272,061	628,732	3,488,304	
	EE	0.00	141,642	211,587	31,441	384,670	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>62.80</b>	<b>2,729,153</b>	<b>483,648</b>	<b>660,173</b>	<b>3,872,974</b>	
<b>One-Times</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FY 26 Beginning Core</b>							
	PS	62.80	2,587,511	272,061	628,732	3,488,304	
	EE	0.00	141,642	211,587	31,441	384,670	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>62.80</b>	<b>2,729,153</b>	<b>483,648</b>	<b>660,173</b>	<b>3,872,974</b>	
<b>Department Request Adjustments</b>							

**CORE DECISION ITEM**

**Revenue** **Budget Unit 190014B**  
**CORE - General Counsel's Office** **Bill Section 04.020**

			<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>FED</b>	<b>OTHER</b>	<b>TOTAL</b>	<b>Explanation</b>
Core Reallocation	CRA.19B.009	11739	PS	0.00	200,000	0	0	200,000	GCO Core Reallocation
Core Reallocation	CRA.19B.011	11739	PS	(6.40)	(315,756)	0	0	(315,756)	IACB Core Reallocation
Core Reallocation	CRA.19B.012	11739	PS	(1.00)	0	0	0	0	IACB Core Reallocation
Core Reallocation	CRA.19B.013	11739	PS	0.00	(26,154)	0	0	(26,154)	IACB Core Reallocation
Core Reallocation	CRA.19B.009	11740	EE	0.00	100,000	0	0	100,000	GCO Core Reallocation
Core Reallocation	CRA.19B.010	11740	EE	0.00	(49,488)	0	0	(49,488)	IACB Core Reallocation
<b>Net Department Request Adjustments</b>					<b>(7.40)</b>	<b>(91,398)</b>	<b>0</b>	<b>0</b>	<b>(91,398)</b>
<b>Department Request Core</b>									
			PS	55.40	2,445,601	272,061	628,732	3,346,394	
			EE	0.00	192,154	211,587	31,441	435,182	
			PD	0.00	0	0	0	0	
			TRF	0.00	0	0	0	0	
			<b>Total</b>	<b>55.40</b>	<b>2,637,755</b>	<b>483,648</b>	<b>660,173</b>	<b>3,781,576</b>	
<b>Governor's Recommended Core</b>									
			PS	0.00	0	0	0	0	
			EE	0.00	0	0	0	0	
			PD	0.00	0	0	0	0	
			TRF	0.00	0	0	0	0	
			<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CORE DECISION ITEM**

**Revenue** **Budget Unit 190014B**  
**CORE - General Counsel's Office** **Bill Section 04.020**

**Summary of the Core by Expenditure Types**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Regular Wages	3,380,142	62.80	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Leave Payouts	0	0.00	22,285	0.00	0	0.00	3,915	0.00	0	0.00	0	0.00
Benefit Eligible Wages	0	0.00	2,833,923	49.20	3,488,304	62.80	369,267	6.10	3,346,394	55.40	0	0.00
Planned Hourly Wages	0	0.00	32,844	0.56	0	0.00	6,962	0.14	0	0.00	0	0.00
Seasonal Wages	0	0.00	63,463	1.33	0	0.00	14,301	0.31	0	0.00	0	0.00
<b>Total PS</b>	<b>3,380,142</b>	<b>62.80</b>	<b>2,952,515</b>	<b>51.09</b>	<b>3,488,304</b>	<b>62.80</b>	<b>394,445</b>	<b>6.55</b>	<b>3,346,394</b>	<b>55.40</b>	<b>0</b>	<b>0.00</b>
In State Travel	72,462	0.00	38,452	0.00	72,462	0.00	1,546	0.00	71,262	0.00	0	0.00
Out of State Travel	49,431	0.00	23,760	0.00	49,431	0.00	3,109	0.00	34,431	0.00	0	0.00
Fuel and Utilities	1	0.00	0	0.00	1	0.00	0	0.00	1	0.00	0	0.00
Supplies	162,808	0.00	58,080	0.00	162,808	0.00	2,591	0.00	214,808	0.00	0	0.00
Professional Development	40,756	0.00	39,156	0.00	40,756	0.00	0	0.00	62,256	0.00	0	0.00
Communications Services and Supplies	16,661	0.00	13,704	0.00	16,661	0.00	0	0.00	16,661	0.00	0	0.00
Professional Services	19,594	0.00	7,990	0.00	19,594	0.00	51	0.00	16,094	0.00	0	0.00
Maintenance and Repair Services	12,203	0.00	12,878	0.00	12,203	0.00	79	0.00	8,915	0.00	0	0.00
Motorized Equipment	1,101	0.00	0	0.00	1,101	0.00	0	0.00	1,101	0.00	0	0.00
Office Equipment Expenses	250	0.00	14,353	0.00	250	0.00	0	0.00	250	0.00	0	0.00
Other Equipment	1,600	0.00	13,957	0.00	1,600	0.00	0	0.00	1,600	0.00	0	0.00
Building Lease Payments Operating	500	0.00	0	0.00	500	0.00	0	0.00	500	0.00	0	0.00
Equipment Lease Payments	52	0.00	0	0.00	52	0.00	0	0.00	52	0.00	0	0.00
Miscellaneous Expenses	7,251	0.00	1,831	0.00	7,251	0.00	114	0.00	7,251	0.00	0	0.00
<b>Total EE</b>	<b>384,670</b>	<b>0.00</b>	<b>224,160</b>	<b>0.00</b>	<b>384,670</b>	<b>0.00</b>	<b>7,490</b>	<b>0.00</b>	<b>435,182</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

**CORE DECISION ITEM**

Revenue Budget Unit 190014B  
 CORE - General Counsel's Office Bill Section 04.020

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
<b>Grand Total</b>	<b>3,764,812</b>	<b>62.80</b>	<b>3,176,675</b>	<b>51.09</b>	<b>3,872,974</b>	<b>62.80</b>	<b>401,935</b>	<b>6.55</b>	<b>3,781,576</b>	<b>55.40</b>	<b>0</b>	<b>0.00</b>

**NEW DECISION ITEM  
RANK: 015 OF 15**

Revenue  
General Counsel's Office  
Vehicle Replacement  
DI# NOP.19B.011

Budget Unit 190014B  
Bill Section 4.020

**1. AMOUNT OF REQUEST**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	111,000	0	0	111,000
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>111,000</b>	<b>0</b>	<b>0</b>	<b>111,000</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Est. Fringe</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Est. Fringe</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

**2. THIS REQUEST CAN BE CATEGORIZED AS:**

Program Expansion

**3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.**

The Department's General Counsel's offices provides legal and investigative functions. Our attorneys travel to courts for hearings and our auditors travel to license offices throughout the state. Our investigators travel regularly to ensure dealer compliance and investigate complaints related to fraudulent activities and unpaid taxes. The General Counsel's Office has the largest portion of the Department's vehicle fleet with several vehicles designated as pool vehicles. In FY26, the Department will replace three vehicles and reallocate three vehicles with approximately 100,000 or more miles, with model years as follows: 2010, 2012, 2012, 2015, 2015 and 2017. The Department is asking to replace only three of these vehicles and the Department does not have dedicated funding for fleet replacement. Historically, the Department have also used flexibility to cover vehicle replacement costs. The Department is seeking the \$111,000 as on-going funding for future revolving aging fleet vehicles.

**NEW DECISION ITEM  
RANK: 015 OF 15**

Revenue  
General Counsel's Office  
Vehicle Replacement  
DI# NOP.19B.011

Budget Unit 190014B

Bill Section 4.020

**4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)**

Local qualified dealers have acceptable vehicles ranging from \$31,000 to \$37,000. We are building a replacement strategy by looking at our entire fleet, size, age, and use. Replacing aging vehicles will help lower repair and maintenance expenses, are equipped with updated safety features and may even provide fuel savings. We want our team members to feel safe while operating a vehicle on state business.

**5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.**

Budget Account Class/Job Class	DTREQ GR DOLLAR	DTREQ GR FTE	DTREQ FED DOLLAR	DTREQ FED FTE	DTREQ OTHER DOLLAR	DTREQ OTHER FTE	DTREQ TOTAL DOLLAR	DTREQ TOTAL FTE	DTREQ One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
656ZZZZ:Motorized Equipment	111,000		0		0		111,000		0
Total EE	111,000		0		0		111,000		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
<b>Grand Total</b>	<b>111,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>111,000</b>	<b>0.00</b>	<b>0</b>
Budget Object Class/Job Class	GVREC GR DOLLAR	GVREC GR FTE	GVREC FED DOLLAR	GVREC FED FTE	GVREC OTHER DOLLAR	GVREC OTHER FTE	GVREC TOTAL DOLLAR	GVREC TOTAL FTE	GVREC One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
<b>Grand Total</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

**CORE DECISION ITEM**

Revenue

Budget Unit 190015B

CORE - Division of Administration

Bill Section 04.025

**1. CORE FINANCIAL SUMMARY**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	2,141,970	72,146	34,247	2,248,363
EE	371,203	3,470,006	1,462,900	5,304,109
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>2,513,173</b>	<b>3,542,152</b>	<b>1,497,147</b>	<b>7,552,472</b>

FTE	46.89	1.74	0.88	49.51
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Est. Fringe	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Federal Funds: 1132:Department of Revenue Federal  
 Other Funds: 1169:Child Support Enforcement Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

**2. CORE DESCRIPTION**

**CORE DECISION ITEM**

**Revenue**

**Budget Unit 190015B**

**CORE - Division of Administration**

**Bill Section 04.025**

The Administration Division includes four bureaus and the Office of the Director. The four administrative bureaus provide support functions to increase the effectiveness of tax revenue collections and motor vehicle and driver licensing programs. This Division leads these four bureaus and the Department's operational excellence initiatives, including continuous improvement initiatives and performance data analytics. The Office of the Director sets strategy and action plans, builds internal expertise, shapes policy, and directs operational performance.

The Office of the Director also handles legislative inquiries and proposals, manages press inquiries and internal and external communications, including social media and website content and educational videos; and assists with community outreach efforts.

The Human Resources and Total Rewards provides support to all team members in the areas of human resources initiatives, payroll process, policy, employment law guidance, recruitment, and team member professional development.

The Financial Services bureau is responsible for providing services to the divisions in the areas of budget, procurement, and accounts receivable/payables. This program manages the deposit and cashing of state and non-state revenues for the Department and from other governmental agencies. This bureau provides strong internal controls by performing reconciliations and reviews, and preparing financial statements and reports.

The General Services bureau provides services and support in the areas of incoming and outgoing mail processing; record archiving; supply ordering; license plate, tab, and other inventory distribution; delivery services; and liaison for facility leasing.

The Internal Audit and Compliance Bureau performs audits and reviews of the Department to evaluate the effectiveness of internal controls, ensure compliance with procedures and certain contractual and statutory provisions, and to identify areas of improvement in operational efficiency. This bureau performs internal audits of the Department, audits of contracted license offices, and tax credit reviews of tax credit programs administered by the Department of Economic Development.

The Division's federal funds are associated with the oversight of the child support collection services contract. In conjunction with the Missouri Department of Social Services (DSS), the Division administers the contract that receipts and disburses child support payments. The DSS is responsible for the grant application award and administration. The cost is split between the federal (66 percent) and state (34 percent) government funds. The Department reports its cost to DSS quarterly. Additional divisional costs are included in the Highway Collections budget unit.

**3. PROGRAM LISTING (list programs included in this core funding)**



**CORE DECISION ITEM**

**Revenue**

**Budget Unit 190015B**

**CORE - Division of Administration**

**Bill Section 04.025**

Administration Division:

Director's Office

Financial Services Bureau

General Services Bureau

Human Resources and Total Rewards

Internal Audit and Compliance Bureau

**CORE DECISION ITEM**

**Revenue**

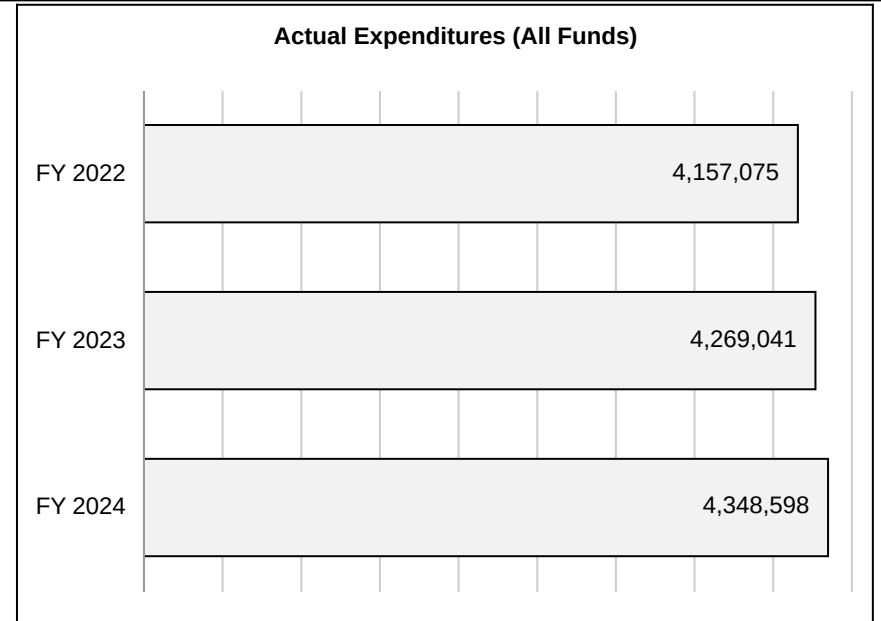
**Budget Unit 190015B**

**CORE - Division of Administration**

**Bill Section 04.025**

**4. FINANCIAL HISTORY**

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations ( All Funds)	6,712,488	6,867,384	7,019,460	7,161,074
Less Reverted (All Funds)	(50,825)	(55,189)	(59,503)	(63,653)
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	6,661,663	6,812,195	6,959,957	7,097,421
Actual Expenditures (all Fund)	4,157,075	4,269,041	4,348,598	N/A
Unexpended (All Funds)	2,504,588	2,543,154	2,611,359	N/A
Unexpended by Fund:				
General Revenue	35,595	32,549	50,943	N/A
Federal	1,932,287	1,959,963	1,992,271	N/A
Other	536,706	550,642	568,145	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**CORE DECISION ITEM**

Revenue Budget Unit 190015B  
 CORE - Division of Administration Bill Section 04.025

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>TAFP After VETOES</b>							
	PS	42.11	1,800,060	72,146	34,247	1,906,453	
	EE	0.00	321,715	3,470,006	1,462,900	5,254,621	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>42.11</b>	<b>2,121,775</b>	<b>3,542,152</b>	<b>1,497,147</b>	<b>7,161,074</b>	
<b>One-Times</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FY 26 Beginning Core</b>							
	PS	42.11	1,800,060	72,146	34,247	1,906,453	
	EE	0.00	321,715	3,470,006	1,462,900	5,254,621	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>42.11</b>	<b>2,121,775</b>	<b>3,542,152</b>	<b>1,497,147</b>	<b>7,161,074</b>	
<b>Department Request Adjustments</b>							

**CORE DECISION ITEM**

Revenue

Budget Unit 190015B

CORE - Division of Administration

Bill Section 04.025

			Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Core Reallocation	CRA.19B.011	11751	PS	7.40	341,910	0	0	341,910	IACB Core Reallocation
Core Reallocation	CRA.19B.012	11751	PS	0.00	0	0	0	0	IACB Core Reallocation
Core Reallocation	CRA.19B.010	11752	EE	0.00	49,488	0	0	49,488	IACB Core Reallocation
<b>Net Department Request Adjustments</b>				<b>7.40</b>	<b>391,398</b>	<b>0</b>	<b>0</b>	<b>391,398</b>	
<b>Department Request Core</b>			PS	49.51	2,141,970	72,146	34,247	2,248,363	
			EE	0.00	371,203	3,470,006	1,462,900	5,304,109	
			PD	0.00	0	0	0	0	
			TRF	0.00	0	0	0	0	
			<b>Total</b>	<b>49.51</b>	<b>2,513,173</b>	<b>3,542,152</b>	<b>1,497,147</b>	<b>7,552,472</b>	
<b>Governor's Recommended Core</b>			PS	0.00	0	0	0	0	
			EE	0.00	0	0	0	0	
			PD	0.00	0	0	0	0	
			TRF	0.00	0	0	0	0	
			<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CORE DECISION ITEM**

**Revenue** **Budget Unit 190015B**  
**CORE - Division of Administration** **Bill Section 04.025**

**Summary of the Core by Expenditure Types**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Regular Wages	1,767,339	41.11	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Leave Payouts	0	0.00	7,805	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Benefit Eligible Wages	0	0.00	1,610,916	30.74	1,906,453	42.11	214,633	3.93	2,248,363	49.51	0	0.00
Planned Hourly Wages	0	0.00	3,988	0.05	0	0.00	865	0.01	0	0.00	0	0.00
<b>Total PS</b>	<b>1,767,339</b>	<b>41.11</b>	<b>1,622,709</b>	<b>30.79</b>	<b>1,906,453</b>	<b>42.11</b>	<b>215,498</b>	<b>3.94</b>	<b>2,248,363</b>	<b>49.51</b>	<b>0</b>	<b>0.00</b>
In State Travel	8,297	0.00	7,754	0.00	8,297	0.00	0	0.00	9,497	0.00	0	0.00
Out of State Travel	5,114	0.00	13,826	0.00	5,114	0.00	7,400	0.00	20,114	0.00	0	0.00
Fuel and Utilities	1	0.00	0	0.00	1	0.00	0	0.00	1	0.00	0	0.00
Supplies	704,959	0.00	399,826	0.00	707,459	0.00	40,978	0.00	730,459	0.00	0	0.00
Professional Development	17,700	0.00	67,980	0.00	17,700	0.00	5,119	0.00	21,200	0.00	0	0.00
Communications Services and Supplies	6,373	0.00	1,270	0.00	6,373	0.00	0	0.00	6,373	0.00	0	0.00
Professional Services	4,363,122	0.00	2,176,162	0.00	4,363,122	0.00	155,195	0.00	4,366,622	0.00	0	0.00
Housekeeping and Janitorial Services	1	0.00	0	0.00	1	0.00	0	0.00	1	0.00	0	0.00
Maintenance and Repair Services	135,000	0.00	20,352	0.00	135,000	0.00	1,409	0.00	138,288	0.00	0	0.00
Motorized Equipment	1	0.00	0	0.00	1	0.00	0	0.00	1	0.00	0	0.00
Office Equipment Expenses	5,000	0.00	16,834	0.00	5,000	0.00	0	0.00	5,000	0.00	0	0.00
Other Equipment	5,001	0.00	9,087	0.00	5,001	0.00	0	0.00	5,001	0.00	0	0.00
Property and Improvements Expenses	1	0.00	0	0.00	1	0.00	0	0.00	1	0.00	0	0.00
Building Lease Payments Operating	1	0.00	0	0.00	1	0.00	0	0.00	1	0.00	0	0.00
Equipment Lease Payments	50	0.00	0	0.00	50	0.00	0	0.00	50	0.00	0	0.00
Miscellaneous Expenses	1,500	0.00	12,799	0.00	1,500	0.00	129	0.00	1,500	0.00	0	0.00
<b>Total EE</b>	<b>5,252,121</b>	<b>0.00</b>	<b>2,725,889</b>	<b>0.00</b>	<b>5,254,621</b>	<b>0.00</b>	<b>210,230</b>	<b>0.00</b>	<b>5,304,109</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

**CORE DECISION ITEM**

Revenue Budget Unit 190015B  
 CORE - Division of Administration Bill Section 04.025

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
<b>Grand Total</b>	7,019,460	41.11	4,348,598	30.79	7,161,074	42.11	425,728	3.94	7,552,472	49.51	0	0.00

**CORE DECISION ITEM**

Revenue

Budget Unit 190016B

CORE - Postage

Bill Section 04.025

**1. CORE FINANCIAL SUMMARY**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	3,912,632	0	50,745	3,963,377
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>3,912,632</b>	<b>0</b>	<b>50,745</b>	<b>3,963,377</b>

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

FTE	0.00	0.00	0.00	0.00
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FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Est. Fringe	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds: 1275:Health Initiatives Fund  
 1588:Motor Vehicle Commission Fund  
 1609:Conservation Commission Fund

**2. CORE DESCRIPTION**

The Department postage appropriations support the annual processing of approximately 12 million pieces of outgoing mail through its Mail Service Center and contracted vendors. The Department's outgoing mail volume is the largest in state government. The core postage request includes mailings of marine craft registration renewal notices, marine craft titles, collection and enforcement notices, and statutorily required pieces of certified mail. Additional postage costs are included in the Highway Collections budget unit for driver license renewals, motor vehicle registration renewal notices, motor vehicle titles, collection and enforcement notices and statutorily required pieces of mail. These mailings support the operational programs in their role of revenue collection by notifying citizens of taxes due and owed and of renewal dates of licenses and vehicle registrations to aid in timely renewals. Failure to provide these mailings would negatively impact revenue collections; result in decreased enforcement of tax, driver, motor and marine craft, and other laws; and violate statutory mandates to deliver certain notices by regular or certified mail.

**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

**Revenue**

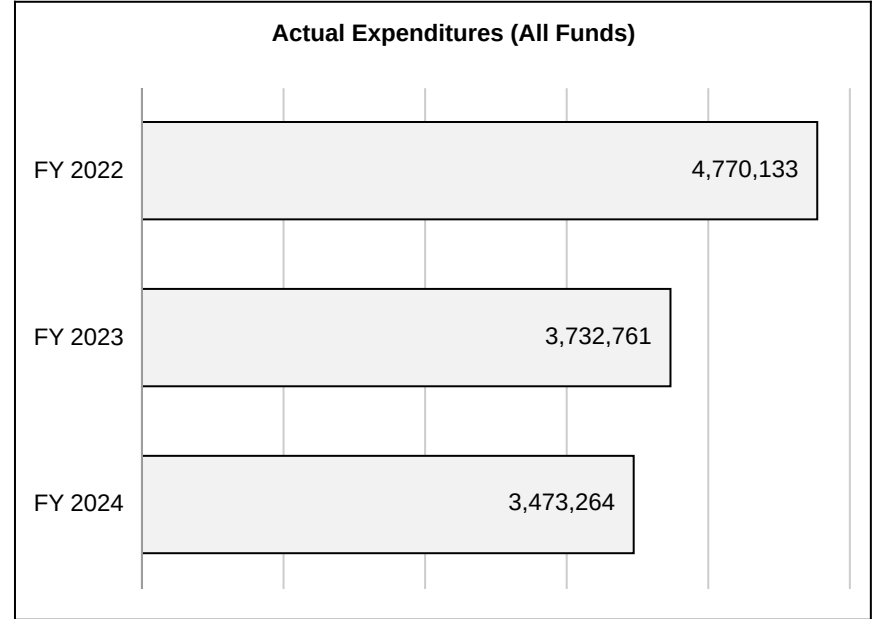
**Budget Unit 190016B**

**CORE - Postage**

**Bill Section 04.025**

**4. FINANCIAL HISTORY**

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations ( All Funds)	3,093,756	3,579,928	3,579,928	3,963,377
Less Reverted (All Funds)	(91,451)	(97,168)	(106,036)	(117,540)
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	3,002,305	3,482,760	3,473,892	3,845,837
Actual Expenditures (all Fund)	4,770,133	3,732,761	3,473,264	N/A
Unexpended (All Funds)	(1,767,828)	(250,001)	628	N/A
Unexpended by Fund:				
General Revenue	(1,767,828)	(250,001)	628	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).



**CORE DECISION ITEM**

Revenue Budget Unit 190016B  
 CORE - Postage Bill Section 04.025

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>TAFP After VETOES</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	3,912,632	0	50,745	3,963,377	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>3,912,632</b>	<b>0</b>	<b>50,745</b>	<b>3,963,377</b>	
<b>One-Times</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FY 26 Beginning Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	3,912,632	0	50,745	3,963,377	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>3,912,632</b>	<b>0</b>	<b>50,745</b>	<b>3,963,377</b>	
<b>Department Request Adjustments</b>							

**CORE DECISION ITEM**

Revenue Budget Unit 190016B  
 CORE - Postage Bill Section 04.025

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>Net Department Request Adjustments</b>		0.00	0	0	0	0	
<b>Department Request Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	3,912,632	0	50,745	3,963,377	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>3,912,632</b>	<b>0</b>	<b>50,745</b>	<b>3,963,377</b>	
<b>Governor's Recommended Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CORE DECISION ITEM**

**Revenue** **Budget Unit 190016B**  
**CORE - Postage** **Bill Section 04.025**

**Summary of the Core by Expenditure Types**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
In State Travel	675	0.00	0	0.00	675	0.00	0	0.00	675	0.00	0	0.00
Supplies	3,021,114	0.00	3,016,127	0.00	3,404,563	0.00	224	0.00	3,404,563	0.00	0	0.00
Professional Development	677	0.00	2,025	0.00	677	0.00	0	0.00	677	0.00	0	0.00
Communications Services and Supplies	25	0.00	0	0.00	25	0.00	0	0.00	25	0.00	0	0.00
Professional Services	348,962	0.00	326,732	0.00	348,962	0.00	34,311	0.00	348,962	0.00	0	0.00
Maintenance and Repair Services	102,000	0.00	122,319	0.00	102,000	0.00	5,491	0.00	102,000	0.00	0	0.00
Office Equipment Expenses	25	0.00	0	0.00	25	0.00	0	0.00	25	0.00	0	0.00
Other Equipment	100,000	0.00	0	0.00	100,000	0.00	0	0.00	100,000	0.00	0	0.00
Equipment Lease Payments	6,425	0.00	6,061	0.00	6,425	0.00	29	0.00	6,425	0.00	0	0.00
Miscellaneous Expenses	25	0.00	0	0.00	25	0.00	0	0.00	25	0.00	0	0.00
<b>Total EE</b>	<b>3,579,928</b>	<b>0.00</b>	<b>3,473,264</b>	<b>0.00</b>	<b>3,963,377</b>	<b>0.00</b>	<b>40,055</b>	<b>0.00</b>	<b>3,963,377</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Grand Total</b>	<b>3,579,928</b>	<b>0.00</b>	<b>3,473,264</b>	<b>0.00</b>	<b>3,963,377</b>	<b>0.00</b>	<b>40,055</b>	<b>0.00</b>	<b>3,963,377</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

**NEW DECISION ITEM  
RANK: 015 OF 15**

Revenue  
Administration  
Postage Rate Increase  
DI# NOP.19B.003

Budget Unit 190001B and 190016B  
Bill Section 4.005 and 4.025

**1. AMOUNT OF REQUEST**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	407,786	0	249,932	657,718
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>407,786</b>	<b>0</b>	<b>249,932</b>	<b>657,718</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Est. Fringe</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Est. Fringe</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds: 1644:State Highways and Transportation Department Fund

**2. THIS REQUEST CAN BE CATEGORIZED AS:**

Cost to Continue

**3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.**

The Department's postage appropriations support the annual processing of approximately 12 million pieces of outgoing mail through its Mail Service Center and contracted vendors. The Department's outgoing mail volume is the largest in state government. The United States Postal Service implemented a postage rate increase in January of 2024 and July of 2024. There was an overall 9.5 percent increase to mail a letter, 7.9 percent increase to mail a postcard and an 11.5 percent increase to mail certified. Because of the increase postage costs, the Department will experience a shortfall in its postage budget.

**4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were**

**NEW DECISION ITEM  
RANK: 015 OF 15**

Revenue  
Administration  
Postage Rate Increase  
DI# NOP.19B.003

Budget Unit 190001B and 190016B

Bill Section 4.005 and 4.025

appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

Letter Mail - \$301,723  
Postcard - \$130,088  
Certified - \$225,907  
Total FY26 Postage Increase - \$657,718

Core/Highway Collection Allocation:

Core  
1101-0075 = \$407,785

Highway Collections  
1644-1796 = \$249,933

**5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.**

Budget Account Class/Job Class	DTREQ	DTREQ	DTREQ	DTREQ	DTREQ	DTREQ	DTREQ	DTREQ	DTREQ
	GR	GR	FED	FED	OTHER	OTHER	TOTAL	TOTAL	One-Time
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLARS
<b>Total PS</b>	0	0.00	0	0.00	0	0.00	0	0.00	0
619ZZZZ:Supplies	407,786		0		249,932		657,718		0
<b>Total EE</b>	407,786		0		249,932		657,718		0
<b>Total PSD</b>	0		0		0		0		0
<b>Total TRF</b>	0		0		0		0		0
<b>Grand Total</b>	407,786	0.00	0	0.00	249,932	0.00	657,718	0.00	0
Budget Object Class/Job Class	GVREC	GVREC	GVREC	GVREC	GVREC	GVREC	GVREC	GVREC	GVREC
	GR	GR	FED	FED	OTHER	OTHER	TOTAL	TOTAL	One-Time
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLARS
<b>Total PS</b>	0	0.00	0	0.00	0	0.00	0	0.00	0

**NEW DECISION ITEM**

**RANK: 015 OF 15**

Revenue  
Administration  
Postage Rate Increase  
DI# NOP.19B.003

Budget Unit 190001B and 190016B

Bill Section 4.005 and 4.025

Budget Object Class/Job Class	GVREC GR DOLLAR	GVREC GR FTE	GVREC FED DOLLAR	GVREC FED FTE	GVREC OTHER DOLLAR	GVREC OTHER FTE	GVREC TOTAL DOLLAR	GVREC TOTAL FTE	GVREC One-Time DOLLARS
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
<b>Grand Total</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

**CORE DECISION ITEM**

Revenue

Budget Unit 190018B

CORE - Appropriated Tax Credits (Rolling Stock)

Bill Section 04.030

**1. CORE FINANCIAL SUMMARY**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	200,000	0	0	200,000
TRF	0	0	0	0
<b>Total</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>200,000</b>

<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

**2. CORE DESCRIPTION**

The Department collects taxes imposed on freight line companies as authorized by Sections 137.1021, RSMo. Six-tenths of 1 percent is transferred to the Blind Pension Fund and a 1 percent collection fee is transferred to the General Revenue Fund. The remaining proceeds are distributed to counties based on each county's percentage of rail track line to the aggregate total of the state. Subject to appropriation, for all taxable years beginning on or after January 1, 2009, a freight line company is allowed a credit for eligible expenses against the tax. The state reimburses any political subdivision of this state for any decrease in revenue due to the credit. This appropriation is used to reimburse the political subdivisions. This appropriation was not funded in FY21 and FY22.

**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

**Revenue**

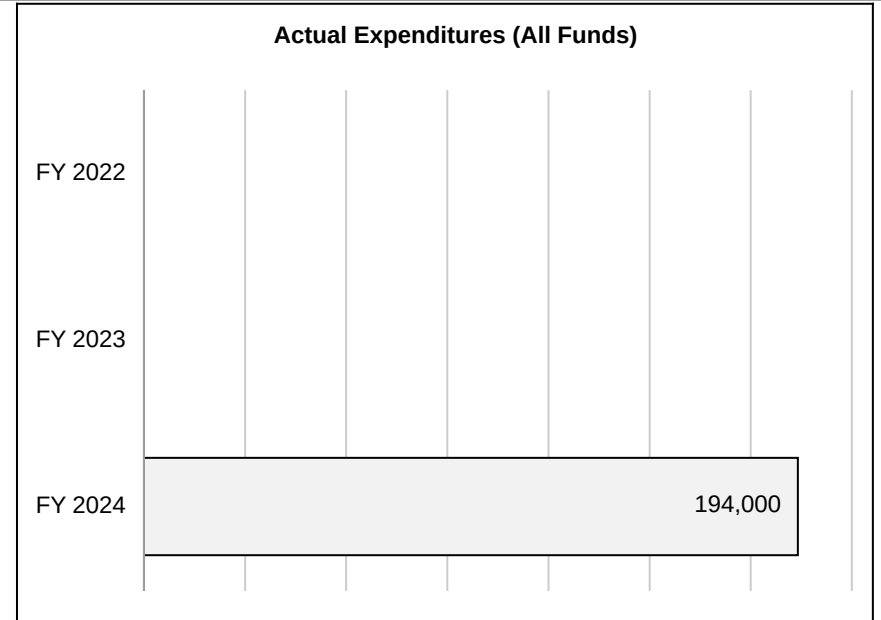
**Budget Unit 190018B**

**CORE - Appropriated Tax Credits (Rolling Stock)**

**Bill Section 04.030**

**4. FINANCIAL HISTORY**

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations ( All Funds)	0	200,000	200,000	500,000
Less Reverted (All Funds)	0	(6,000)	(6,000)	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	0	194,000	194,000	500,000
Actual Expenditures (all Fund)	0	0	194,000	N/A
Unexpended (All Funds)	0	194,000	0	N/A
Unexpended by Fund:				
General Revenue	0	194,000	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).



**CORE DECISION ITEM**

Revenue Budget Unit 190018B  
 CORE - Appropriated Tax Credits (Rolling Stock) Bill Section 04.030

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>TAFP After VETOES</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	500,000	0	0	500,000	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>500,000</b>	<b>0</b>	<b>0</b>	<b>500,000</b>	
<b>One-Times</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	(300,000)	0	0	(300,000)	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>(300,000)</b>	<b>0</b>	<b>0</b>	<b>(300,000)</b>	
<b>FY 26 Beginning Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	200,000	0	0	200,000	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>200,000</b>	

Department Request Adjustments

**CORE DECISION ITEM**

Revenue Budget Unit 190018B  
 CORE - Appropriated Tax Credits (Rolling Stock) Bill Section 04.030

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>Net Department Request Adjustments</b>		<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Department Request Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	200,000	0	0	200,000	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>200,000</b>	
<b>Governor's Recommended Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CORE DECISION ITEM**

Revenue

Budget Unit 190018B

CORE - Appropriated Tax Credits (Rolling Stock)

Bill Section 04.030

**Summary of the Core by Expenditure Types**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Program Disbursements	200,000	0.00	194,000	0.00	500,000	0.00	0	0.00	200,000	0.00	0	0.00
<b>Total PSD</b>	<b>200,000</b>	<b>0.00</b>	<b>194,000</b>	<b>0.00</b>	<b>500,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>200,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Grand Total</b>	<b>200,000</b>	<b>0.00</b>	<b>194,000</b>	<b>0.00</b>	<b>500,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>200,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

**CORE DECISION ITEM**

Revenue

Budget Unit 190019B

CORE - Port Aim Zone

Bill Section 04.035

**1. CORE FINANCIAL SUMMARY**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	2,091,155	2,091,155
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>2,091,155</b>	<b>2,091,155</b>

<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds: 1583:Port Authority AIM Zone Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

**2. CORE DESCRIPTION**

Any port authority located in this state may establish an Advanced Industrial Manufacturing Zone or AIM Zone as authorized by Section 68.075, RSMo. Fifty percent of the state tax withholdings on new jobs within such a zone is deposited into the Port Authority AIM Zone Fund and subsequently distributed back to the AIM Zone for the purpose of expansion, development or redevelopment. The port authority approves any projects and must submit an annual budget to the Department of Economic Development explaining how and when the monies will be spent. This appropriation request allows the Department of Revenue to distribute the funds in the Port Authority Aim Zone Fund back to the port authorities.

**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

**Revenue**

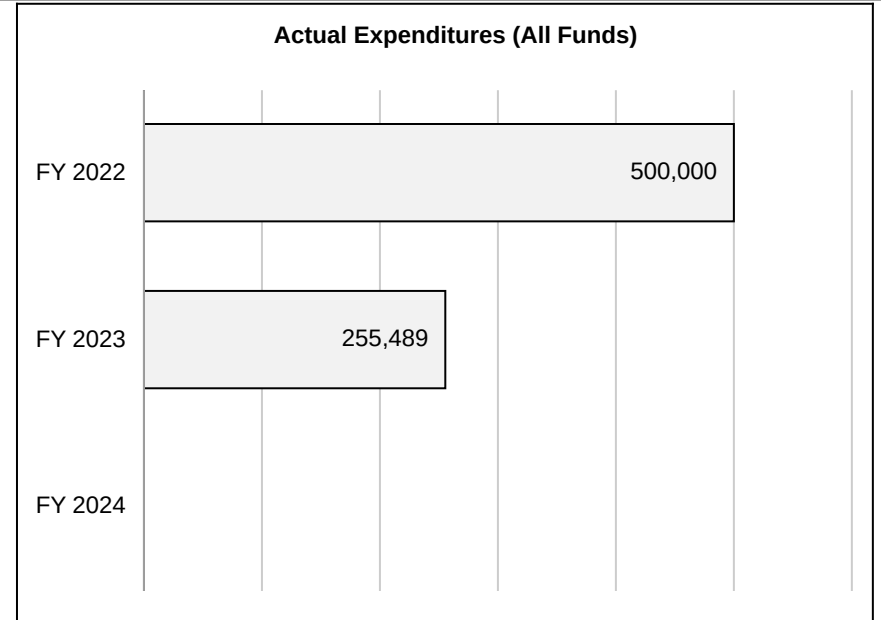
**Budget Unit 190019B**

**CORE - Port Aim Zone**

**Bill Section 04.035**

**4. FINANCIAL HISTORY**

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations ( All Funds)	500,000	2,149,065	2,091,155	2,091,155
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	500,000	2,149,065	2,091,155	2,091,155
Actual Expenditures (all Fund	500,000	255,489	0	N/A
Unexpended (All Funds)	0	1,893,576	2,091,155	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	1,893,576	2,091,155	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**CORE DECISION ITEM**

Revenue Budget Unit 190019B  
 CORE - Port Aim Zone Bill Section 04.035

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>TAFP After VETOES</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	2,091,155	2,091,155	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>2,091,155</b>	<b>2,091,155</b>	
<b>One-Times</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FY 26 Beginning Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	2,091,155	2,091,155	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>2,091,155</b>	<b>2,091,155</b>	
<b>Department Request Adjustments</b>							

**CORE DECISION ITEM**

Revenue

Budget Unit 190019B

CORE - Port Aim Zone

Bill Section 04.035

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>Net Department Request Adjustments</b>		<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Department Request Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	2,091,155	2,091,155	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>2,091,155</b>	<b>2,091,155</b>	
<b>Governor's Recommended Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CORE DECISION ITEM**

Revenue

Budget Unit 190019B

CORE - Port Aim Zone

Bill Section 04.035

**Summary of the Core by Expenditure Types**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Program Disbursements	2,091,155	0.00	0	0.00	2,091,155	0.00	0	0.00	2,091,155	0.00	0	0.00
<b>Total PSD</b>	<b>2,091,155</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>2,091,155</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>2,091,155</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Grand Total</b>	<b>2,091,155</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>2,091,155</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>2,091,155</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>



**CORE DECISION ITEM**

Revenue

Budget Unit 190020B

CORE - TIME Zone

Bill Section 04.035

**1. CORE FINANCIAL SUMMARY**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	1,000,000	1,000,000
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>1,000,000</b>	<b>1,000,000</b>

FTE                      **0.00**                      **0.00**                      **0.00**                      **0.00**

<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds:            1604:TIME Zone Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

FTE                      **0.00**                      **0.00**                      **0.00**                      **0.00**

<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

**2. CORE DESCRIPTION**

Chapter 620, RSMo, requires the Department to deposit twenty-five percent of the state tax withholdings on new jobs within a Targeted Industrial Manufacturing Enhancement (TIME) Zone for distribution to the zone board for the purpose of completing infrastructure projects to promote economic development of the region. The Department, by statute, is allowed to appropriate an amount of \$5,000,000 within a fiscal year.

**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

**Revenue**

**Budget Unit 190020B**

**CORE - TIME Zone**

**Bill Section 04.035**

**4. FINANCIAL HISTORY**

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations ( All Funds)	0	0	1,000,000	1,000,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	0	0	1,000,000	1,000,000
Actual Expenditures (all Fund)	0	0	0	N/A
Unexpended (All Funds)	0	0	1,000,000	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	1,000,000	N/A

Actual Expenditures (All Funds)						
FY 2022						
FY 2023						
FY 2024						

\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**CORE DECISION ITEM**

Revenue Budget Unit 190020B  
 CORE - TIME Zone Bill Section 04.035

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>TAFP After VETOES</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	1,000,000	1,000,000	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>1,000,000</b>	<b>1,000,000</b>	
<b>One-Times</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FY 26 Beginning Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	1,000,000	1,000,000	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>1,000,000</b>	<b>1,000,000</b>	
<b>Department Request Adjustments</b>							

**CORE DECISION ITEM**

Revenue Budget Unit 190020B  
 CORE - TIME Zone Bill Section 04.035

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>Net Department Request Adjustments</b>		<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Department Request Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	1,000,000	1,000,000	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>1,000,000</b>	<b>1,000,000</b>	
<b>Governor's Recommended Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CORE DECISION ITEM**

Revenue

Budget Unit 190020B

CORE - TIME Zone

Bill Section 04.035

**Summary of the Core by Expenditure Types**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Program Disbursements	1,000,000	0.00	0	0.00	1,000,000	0.00	0	0.00	1,000,000	0.00	0	0.00
<b>Total PSD</b>	<b>1,000,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>1,000,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>1,000,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Grand Total</b>	<b>1,000,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>1,000,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>1,000,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

**CORE DECISION ITEM**

Revenue

Budget Unit 190021B

CORE - Prosecuting Attorney/Collection Agency Fees

Bill Section 04.040

**1. CORE FINANCIAL SUMMARY**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	900,000	0	0	900,000
PSD	2,000,000	0	0	2,000,000
TRF	0	0	0	0
<b>Total</b>	<b>2,900,000</b>	<b>0</b>	<b>0</b>	<b>2,900,000</b>

<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

**2. CORE DESCRIPTION**

The Department exercises the statutory authority in Sections 136.150 and 140.850, RSMo, to use outside resources to supplement its collection of delinquent taxes. The Department refers delinquent accounts to local prosecuting attorneys and contracts with private collection agencies for the collection of delinquent taxes. This appropriation is used to pay the prosecuting attorney fees and collection agency contracts.

**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

**Revenue**

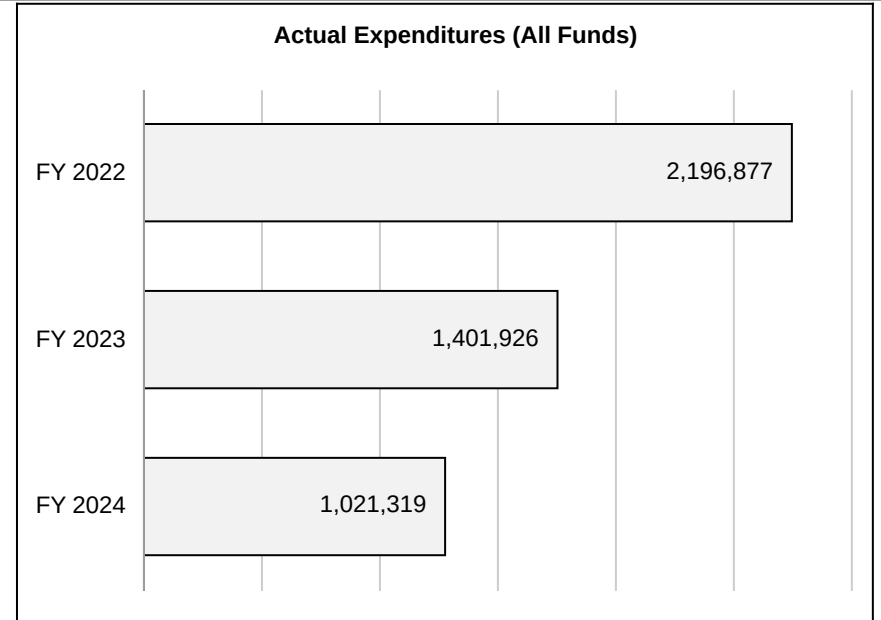
**Budget Unit 190021B**

**CORE - Prosecuting Attorney/Collection Agency Fees**

**Bill Section 04.040**

**4. FINANCIAL HISTORY**

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations ( All Funds)	2,900,000	2,900,000	2,900,000	2,900,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	2,900,000	2,900,000	2,900,000	2,900,000
Actual Expenditures (all Fund)	2,196,877	1,401,926	1,021,319	N/A
Unexpended (All Funds)	703,123	1,498,074	1,878,681	N/A
Unexpended by Fund:				
General Revenue	703,123	1,498,074	1,878,681	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**CORE DECISION ITEM**

Revenue	Budget Unit 190021B
CORE - Prosecuting Attorney/Collection Agency Fees	Bill Section 04.040

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>TAFP After VETOES</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	900,000	0	0	900,000	
	PD	0.00	2,000,000	0	0	2,000,000	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>2,900,000</b>	<b>0</b>	<b>0</b>	<b>2,900,000</b>	
<b>One-Times</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FY 26 Beginning Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	900,000	0	0	900,000	
	PD	0.00	2,000,000	0	0	2,000,000	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>2,900,000</b>	<b>0</b>	<b>0</b>	<b>2,900,000</b>	
<b>Department Request Adjustments</b>							



**CORE DECISION ITEM**

Revenue Budget Unit 190021B  
**CORE - Prosecuting Attorney/Collection Agency Fees** **Bill Section 04.040**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>Net Department Request Adjustments</b>		<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Department Request Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	900,000	0	0	900,000	
	PD	0.00	2,000,000	0	0	2,000,000	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>2,900,000</b>	<b>0</b>	<b>0</b>	<b>2,900,000</b>	
<b>Governor's Recommended Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CORE DECISION ITEM**

Revenue

Budget Unit 190021B

CORE - Prosecuting Attorney/Collection Agency Fees

Bill Section 04.040

**Summary of the Core by Expenditure Types**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Professional Services	900,000	0.00	303,308	0.00	900,000	0.00	21,019	0.00	900,000	0.00	0	0.00
<b>Total EE</b>	<b>900,000</b>	<b>0.00</b>	<b>303,308</b>	<b>0.00</b>	<b>900,000</b>	<b>0.00</b>	<b>21,019</b>	<b>0.00</b>	<b>900,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
Program Disbursements	2,000,000	0.00	718,011	0.00	2,000,000	0.00	0	0.00	2,000,000	0.00	0	0.00
<b>Total PSD</b>	<b>2,000,000</b>	<b>0.00</b>	<b>718,011</b>	<b>0.00</b>	<b>2,000,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>2,000,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Grand Total</b>	<b>2,900,000</b>	<b>0.00</b>	<b>1,021,319</b>	<b>0.00</b>	<b>2,900,000</b>	<b>0.00</b>	<b>21,019</b>	<b>0.00</b>	<b>2,900,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

**CORE DECISION ITEM**

Revenue

Budget Unit 190022B

CORE - County Filing Fees

Bill Section 04.045

**1. CORE FINANCIAL SUMMARY**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	200,000	0	0	200,000
TRF	0	0	0	0
<b>Total</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>200,000</b>

<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

**2. CORE DESCRIPTION**

Sections 144.380 and 143.902, RSMo, allow the Department to file a certificate of lien with circuit courts for income, withholding, sales and use tax delinquencies. The Department also files administrative judgements to garnish a taxpayer's wages, bank accounts or financial holdings. With this appropriation, the Department, per Section 144.380.4, RSMo, pays the county recorder of deeds \$3.00 to file a lien and \$1.50 when the Department requests the lien to be released.

**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

**Revenue**

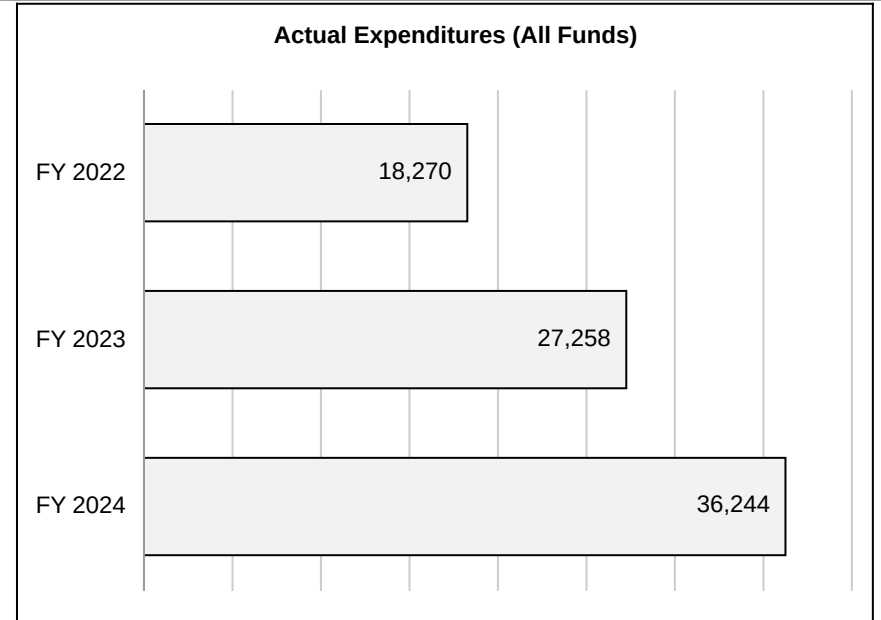
**Budget Unit 190022B**

**CORE - County Filing Fees**

**Bill Section 04.045**

**4. FINANCIAL HISTORY**

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations ( All Funds)	200,000	200,000	200,000	200,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	200,000	200,000	200,000	200,000
Actual Expenditures (all Fund)	18,270	27,258	36,244	N/A
Unexpended (All Funds)	181,730	172,742	163,756	N/A
Unexpended by Fund:				
General Revenue	181,730	172,742	163,756	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**CORE DECISION ITEM**

Revenue Budget Unit 190022B  
 CORE - County Filing Fees Bill Section 04.045

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>TAFP After VETOES</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	200,000	0	0	200,000	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>200,000</b>	
<b>One-Times</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FY 26 Beginning Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	200,000	0	0	200,000	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>200,000</b>	
<b>Department Request Adjustments</b>							

**CORE DECISION ITEM**

Revenue Budget Unit 190022B  
 CORE - County Filing Fees Bill Section 04.045

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>Net Department Request Adjustments</b>		<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Department Request Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	200,000	0	0	200,000	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>200,000</b>	
<b>Governor's Recommended Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CORE DECISION ITEM**

Revenue

Budget Unit 190022B

CORE - County Filing Fees

Bill Section 04.045

**Summary of the Core by Expenditure Types**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Program Disbursements	200,000	0.00	36,244	0.00	200,000	0.00	691	0.00	200,000	0.00	0	0.00
<b>Total PSD</b>	<b>200,000</b>	<b>0.00</b>	<b>36,244</b>	<b>0.00</b>	<b>200,000</b>	<b>0.00</b>	<b>691</b>	<b>0.00</b>	<b>200,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Grand Total</b>	<b>200,000</b>	<b>0.00</b>	<b>36,244</b>	<b>0.00</b>	<b>200,000</b>	<b>0.00</b>	<b>691</b>	<b>0.00</b>	<b>200,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

**CORE DECISION ITEM**

Revenue

Budget Unit 190023B

CORE - Motor Fuel Tax Distribution

Bill Section 04.050

**1. CORE FINANCIAL SUMMARY**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	536,000,000	536,000,000
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>536,000,000</b>	<b>536,000,000</b>

<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds: 1673:Motor Fuel Tax Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

**2. CORE DESCRIPTION**

Article IV, Section 30(a) of the Missouri Constitution stipulates that 10 percent of the net proceeds of the motor fuel tax shall be apportioned and distributed to counties within the state and 15 percent to incorporated cities, towns, and villages within the state. This appropriation allows the Department to distribute this money to counties and cities as mandated by the Missouri Constitution.

**3. PROGRAM LISTING (list programs included in this core funding)**



**CORE DECISION ITEM**

**Revenue**

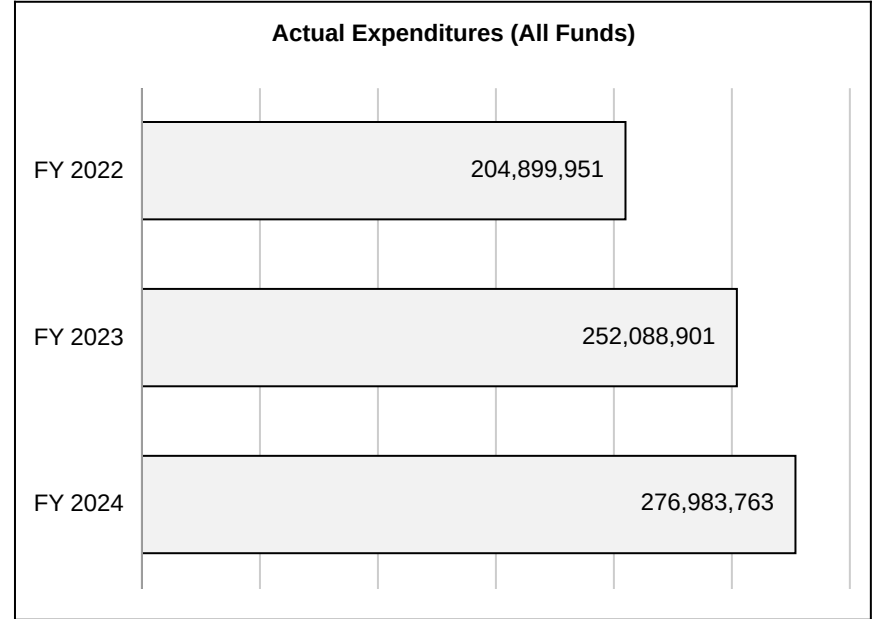
**Budget Unit 190023B**

**CORE - Motor Fuel Tax Distribution**

**Bill Section 04.050**

**4. FINANCIAL HISTORY**

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations ( All Funds)	215,829,687	262,208,290	356,000,000	536,000,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	215,829,687	262,208,290	356,000,000	536,000,000
Actual Expenditures (all Fund)	204,899,951	252,088,901	276,983,763	N/A
Unexpended (All Funds)	10,929,736	10,119,389	79,016,237	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	10,929,736	10,119,389	79,016,237	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**CORE DECISION ITEM**

Revenue	Budget Unit 190023B
CORE - Motor Fuel Tax Distribution	Bill Section 04.050

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>TAFP After VETOES</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	536,000,000	536,000,000	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>536,000,000</b>	<b>536,000,000</b>	
<b>One-Times</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FY 26 Beginning Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	536,000,000	536,000,000	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>536,000,000</b>	<b>536,000,000</b>	
<b>Department Request Adjustments</b>							

**CORE DECISION ITEM**

Revenue Budget Unit 190023B  
 CORE - Motor Fuel Tax Distribution Bill Section 04.050

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>Net Department Request Adjustments</b>		<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Department Request Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	536,000,000	536,000,000	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>536,000,000</b>	<b>536,000,000</b>	
<b>Governor's Recommended Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CORE DECISION ITEM**

Revenue

Budget Unit 190023B

CORE - Motor Fuel Tax Distribution

Bill Section 04.050

**Summary of the Core by Expenditure Types**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Program Disbursements	356,000,000	0.00	276,983,763	0.00	536,000,000	0.00	24,537,689	0.00	536,000,000	0.00	0	0.00
<b>Total PSD</b>	<b>356,000,000</b>	<b>0.00</b>	<b>276,983,763</b>	<b>0.00</b>	<b>536,000,000</b>	<b>0.00</b>	<b>24,537,689</b>	<b>0.00</b>	<b>536,000,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Grand Total</b>	<b>356,000,000</b>	<b>0.00</b>	<b>276,983,763</b>	<b>0.00</b>	<b>536,000,000</b>	<b>0.00</b>	<b>24,537,689</b>	<b>0.00</b>	<b>536,000,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

**CORE DECISION ITEM**

Revenue

Budget Unit 190024B

CORE - Emblem Use Fee Distribution

Bill Section 04.055

**1. CORE FINANCIAL SUMMARY**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	34,100	0	0	34,100
TRF	0	0	0	0
<b>Total</b>	<b>34,100</b>	<b>0</b>	<b>0</b>	<b>34,100</b>

FTE                      **0.00**                      **0.00**                      **0.00**                      **0.00**

<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

FTE                      **0.00**                      **0.00**                      **0.00**                      **0.00**

<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

**2. CORE DESCRIPTION**

Individuals requesting specialty plates make a contribution of an emblem use authorization fee to organizations sponsoring the specialty plate. If statute allows the individual to make the emblem use authorization fee to the Department, the Department must remit these fees to the applicable organization. This appropriation allows the Department to remit the contribution fees defined by statute. Section 301.3141, RSMo, requires the Director of Revenue to remit all emblem use contribution fees collected for the SOME GAVE ALL specialty license plate to the Veterans of Foreign Wars Department of Missouri. Section 301.3175, RSMo, requires the Department to remit all emblem use contribution fees collected for the BACK THE BLUE specialty plate to the Missouri Law Enforcement Memorial Foundation. Section 301.3176, RSMo, requires the Department to remit all emblem use contribution fees collected for the BACKSTOPPERS specialty plate to the BackStoppers Organization.

**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

**Revenue**

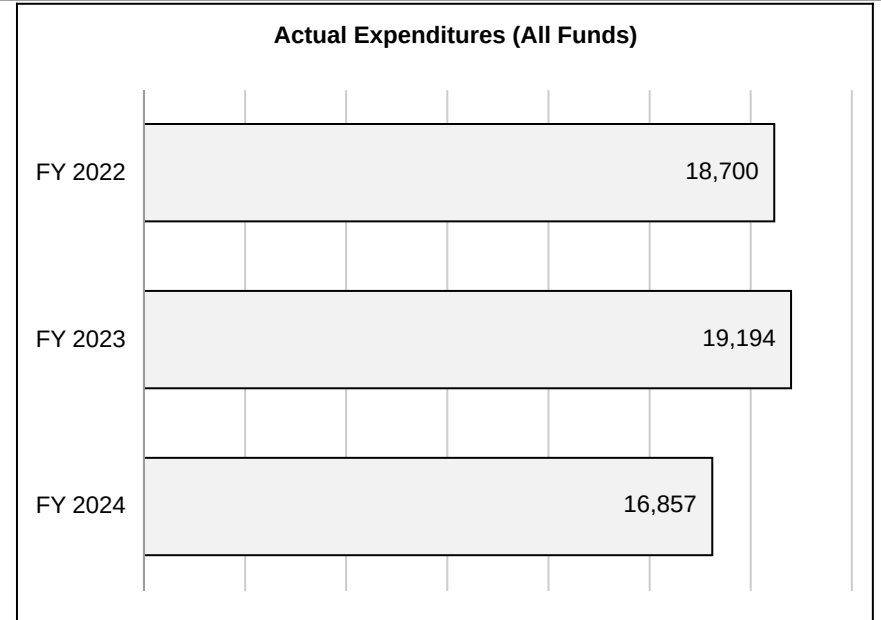
**Budget Unit 190024B**

**CORE - Emblem Use Fee Distribution**

**Bill Section 04.055**

**4. FINANCIAL HISTORY**

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations ( All Funds)	34,100	34,100	34,100	34,100
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	34,100	34,100	34,100	34,100
Actual Expenditures (all Fund)	18,700	19,194	16,857	N/A
Unexpended (All Funds)	15,400	14,906	17,244	N/A
Unexpended by Fund:				
General Revenue	15,400	14,906	17,244	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**CORE DECISION ITEM**

Revenue Budget Unit 190024B  
 CORE - Emblem Use Fee Distribution Bill Section 04.055

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>TAFP After VETOES</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	34,100	0	0	34,100	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>34,100</b>	<b>0</b>	<b>0</b>	<b>34,100</b>	
<b>One-Times</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FY 26 Beginning Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	34,100	0	0	34,100	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>34,100</b>	<b>0</b>	<b>0</b>	<b>34,100</b>	
<b>Department Request Adjustments</b>							

**CORE DECISION ITEM**

Revenue Budget Unit 190024B  
 CORE - Emblem Use Fee Distribution Bill Section 04.055

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>Net Department Request Adjustments</b>		0.00	0	0	0	0	
<b>Department Request Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	34,100	0	0	34,100	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>34,100</b>	<b>0</b>	<b>0</b>	<b>34,100</b>	
<b>Governor's Recommended Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**CORE DECISION ITEM**

Revenue

Budget Unit 190024B

CORE - Emblem Use Fee Distribution

Bill Section 04.055

**Summary of the Core by Expenditure Types**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Program Disbursements	34,100	0.00	16,857	0.00	34,100	0.00	0	0.00	34,100	0.00	0	0.00
<b>Total PSD</b>	<b>34,100</b>	<b>0.00</b>	<b>16,857</b>	<b>0.00</b>	<b>34,100</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>34,100</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Grand Total</b>	<b>34,100</b>	<b>0.00</b>	<b>16,857</b>	<b>0.00</b>	<b>34,100</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>34,100</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

**CORE DECISION ITEM**

Revenue

Budget Unit 190025B

CORE - General Revenue Refunds

Bill Section 04.060

**1. CORE FINANCIAL SUMMARY**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	1,717,000,000	0	0	1,717,000,000
TRF	0	0	0	0
<b>Total</b>	<b>1,717,000,000</b>	<b>0</b>	<b>0</b>	<b>1,717,000,000</b>

<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

**2. CORE DESCRIPTION**

This appropriation allows the Department to pay outstanding refund claims for taxes and fees collected and deposited into the General Revenue Fund as required by Section 136.035, RSMo. The Department processes refund claims for individual and corporate income, property tax credit, withholding, sales and use taxes and other General Revenue refunds.

**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

**Revenue**

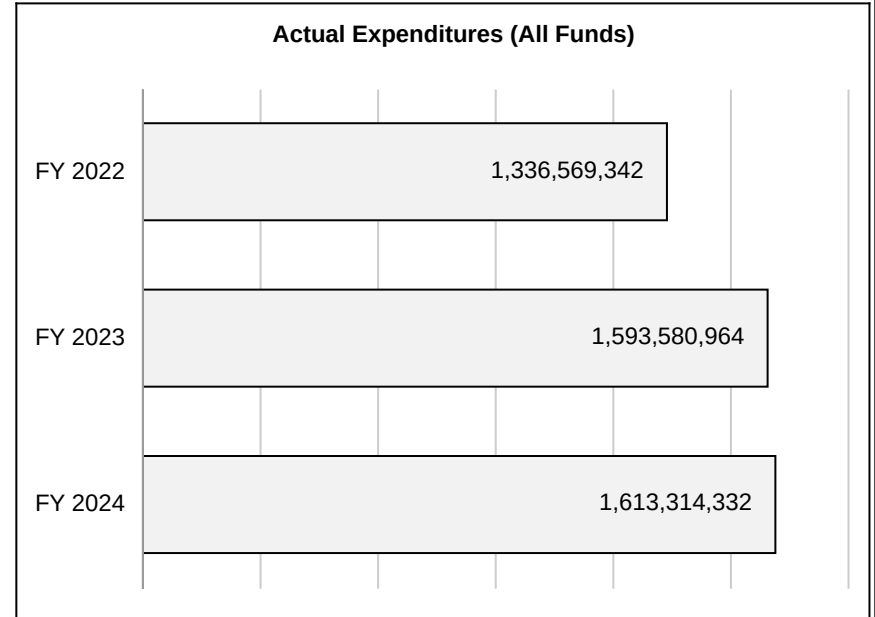
**Budget Unit 190025B**

**CORE - General Revenue Refunds**

**Bill Section 04.060**

**4. FINANCIAL HISTORY**

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations ( All Funds)	1,684,000,000	1,684,000,000	1,694,000,000	1,717,000,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	(690)	0
Plus Transfers In	0	0	690	0
Budget Authority (All Funds)	1,684,000,000	1,684,000,000	1,694,000,000	1,717,000,000
Actual Expenditures (all Fund)	1,336,569,342	1,593,580,964	1,613,314,332	N/A
Unexpended (All Funds)	347,430,658	90,419,036	80,685,668	N/A
Unexpended by Fund:				
General Revenue	347,430,658	90,419,036	80,685,668	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**CORE DECISION ITEM**

Revenue Budget Unit 190025B  
 CORE - General Revenue Refunds Bill Section 04.060

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>TAFP After VETOES</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	1,717,000,000	0	0	1,717,000,000	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>1,717,000,000</b>	<b>0</b>	<b>0</b>	<b>1,717,000,000</b>	
<b>One-Times</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FY 26 Beginning Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	1,717,000,000	0	0	1,717,000,000	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>1,717,000,000</b>	<b>0</b>	<b>0</b>	<b>1,717,000,000</b>	
<b>Department Request Adjustments</b>							
	<b>Net Department Request Adjustments</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CORE DECISION ITEM**

Revenue Budget Unit 190025B  
 CORE - General Revenue Refunds Bill Section 04.060

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>Department Request Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	1,717,000,000	0	0	1,717,000,000	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>1,717,000,000</b>	<b>0</b>	<b>0</b>	<b>1,717,000,000</b>	
<b>Governor's Recommended Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CORE DECISION ITEM**

Revenue

Budget Unit 190025B

CORE - General Revenue Refunds

Bill Section 04.060

**Summary of the Core by Expenditure Types**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Refunds Expense	1,694,000,000	0.00	1,613,314,332	0.00	1,717,000,000	0.00	82,431,864	0.00	1,717,000,000	0.00	0	0.00
<b>Total PSD</b>	<b>1,694,000,000</b>	<b>0.00</b>	<b>1,613,314,332</b>	<b>0.00</b>	<b>1,717,000,000</b>	<b>0.00</b>	<b>82,431,864</b>	<b>0.00</b>	<b>1,717,000,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Grand Total</b>	<b>1,694,000,000</b>	<b>0.00</b>	<b>1,613,314,332</b>	<b>0.00</b>	<b>1,717,000,000</b>	<b>0.00</b>	<b>82,431,864</b>	<b>0.00</b>	<b>1,717,000,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

**CORE DECISION ITEM**

Revenue

Budget Unit 190028B

CORE - Federal and Other Funds

Bill Section 04.065

**1. CORE FINANCIAL SUMMARY**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	50,000	50,000
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>

<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds:      Various Funds

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

**2. CORE DESCRIPTION**

The Department has specific appropriation authority to process refund claims for various taxes and fees deposited into the General Revenue, State Highways and Transportation Department, Aviation Trust, Workers Compensation, Health Initiatives, State School Money, and Fair Share funds. This appropriation allows the Department to pay outstanding claims for taxes and fees it deposits into other funds as required by Section 136.035, RSMo.

**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

**Revenue**

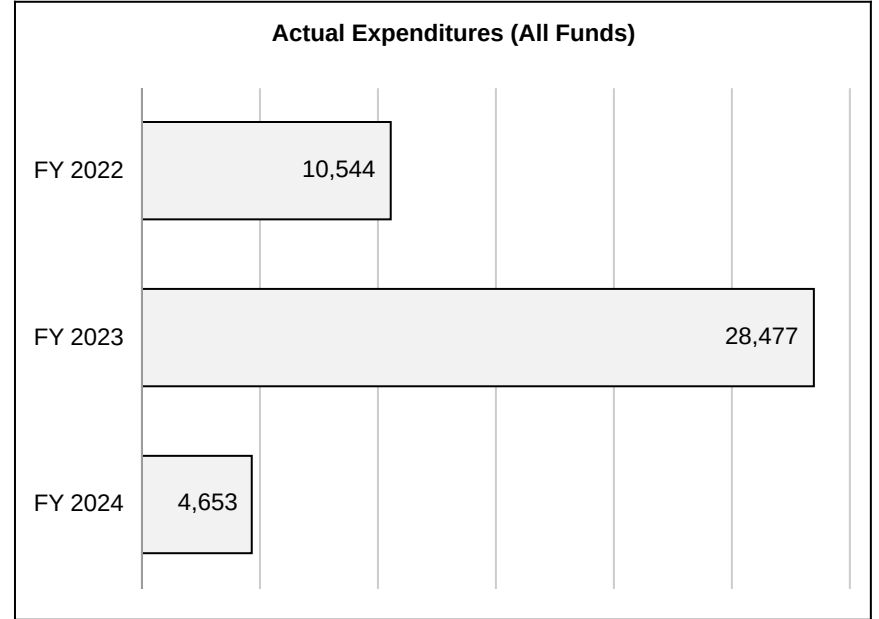
**Budget Unit 190028B**

**CORE - Federal and Other Funds**

**Bill Section 04.065**

**4. FINANCIAL HISTORY**

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations ( All Funds)	50,000	50,000	50,000	50,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	(3,231)	0
Plus Transfers In	0	0	3,231	0
Budget Authority (All Funds)	50,000	50,000	50,000	50,000
Actual Expenditures (all Fund)	10,544	28,477	4,653	N/A
Unexpended (All Funds)	39,456	21,523	45,347	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	39,456	21,523	45,347	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).



**CORE DECISION ITEM**

Revenue Budget Unit 190028B  
 CORE - Federal and Other Funds Bill Section 04.065

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>TAFP After VETOES</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	50,000	50,000	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	
<b>One-Times</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FY 26 Beginning Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	50,000	50,000	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	
<b>Department Request Adjustments</b>							

**CORE DECISION ITEM**

Revenue Budget Unit 190028B  
 CORE - Federal and Other Funds Bill Section 04.065

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>Net Department Request Adjustments</b>		0.00	0	0	0	0	
<b>Department Request Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	50,000	50,000	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	
<b>Governor's Recommended Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CORE DECISION ITEM**

Revenue

Budget Unit 190028B

CORE - Federal and Other Funds

Bill Section 04.065

**Summary of the Core by Expenditure Types**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Refunds Expense	50,000	0.00	4,653	0.00	50,000	0.00	0	0.00	50,000	0.00	0	0.00
<b>Total PSD</b>	<b>50,000</b>	<b>0.00</b>	<b>4,653</b>	<b>0.00</b>	<b>50,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>50,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Grand Total</b>	<b>50,000</b>	<b>0.00</b>	<b>4,653</b>	<b>0.00</b>	<b>50,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>50,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

**CORE DECISION ITEM**

Revenue

Budget Unit 190029B

CORE - Highway Fund Refunds

Bill Section 04.070

**1. CORE FINANCIAL SUMMARY**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	1,200,000	1,200,000
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>1,200,000</b>	<b>1,200,000</b>

FTE                      **0.00**                      **0.00**                      **0.00**                      **0.00**

<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds:            1644:State Highways and Transportation Department Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

FTE                      **0.00**                      **0.00**                      **0.00**                      **0.00**

<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

**2. CORE DESCRIPTION**

This appropriation allows the Department to pay outstanding refund claims for taxes and fees collected and deposited into the State Highways and Transportation Department Fund as required by Section 136.035, RSMo. The Department processes refunds for motor vehicle sales and use taxes and motor vehicle and driver license fees.

**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

**Revenue**

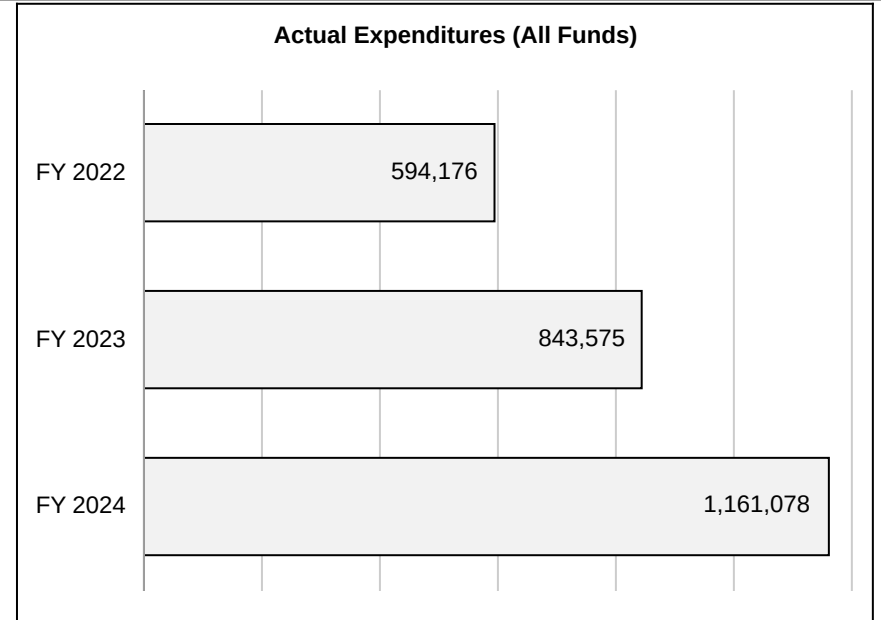
**Budget Unit 190029B**

**CORE - Highway Fund Refunds**

**Bill Section 04.070**

**4. FINANCIAL HISTORY**

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations ( All Funds)	1,200,000	1,200,000	1,200,000	1,200,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	1,200,000	1,200,000	1,200,000	1,200,000
Actual Expenditures (all Fund)	594,176	843,575	1,161,078	N/A
Unexpended (All Funds)	605,824	356,425	38,922	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	605,824	356,425	38,922	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**CORE DECISION ITEM**

Revenue	Budget Unit 190029B
CORE - Highway Fund Refunds	Bill Section 04.070

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>TAFP After VETOES</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	1,200,000	1,200,000	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>1,200,000</b>	<b>1,200,000</b>	
<b>One-Times</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FY 26 Beginning Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	1,200,000	1,200,000	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>1,200,000</b>	<b>1,200,000</b>	
<b>Department Request Adjustments</b>							

**CORE DECISION ITEM**

Revenue Budget Unit 190029B  
 CORE - Highway Fund Refunds Bill Section 04.070

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>Net Department Request Adjustments</b>		<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Department Request Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	1,200,000	1,200,000	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>1,200,000</b>	<b>1,200,000</b>	
<b>Governor's Recommended Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CORE DECISION ITEM**

Revenue

Budget Unit 190029B

CORE - Highway Fund Refunds

Bill Section 04.070

**Summary of the Core by Expenditure Types**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Refunds Expense	1,200,000	0.00	1,161,078	0.00	1,200,000	0.00	89,078	0.00	1,200,000	0.00	0	0.00
<b>Total PSD</b>	<b>1,200,000</b>	<b>0.00</b>	<b>1,161,078</b>	<b>0.00</b>	<b>1,200,000</b>	<b>0.00</b>	<b>89,078</b>	<b>0.00</b>	<b>1,200,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Grand Total</b>	<b>1,200,000</b>	<b>0.00</b>	<b>1,161,078</b>	<b>0.00</b>	<b>1,200,000</b>	<b>0.00</b>	<b>89,078</b>	<b>0.00</b>	<b>1,200,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>



**CORE DECISION ITEM**

Revenue

Budget Unit 190030B

CORE - Aviation Trust Fund Refunds

Bill Section 04.075

**1. CORE FINANCIAL SUMMARY**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	50,000	50,000
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>

FTE                      **0.00**                      **0.00**                      **0.00**                      **0.00**

<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds:            1952:Aviation Trust Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

FTE                      **0.00**                      **0.00**                      **0.00**                      **0.00**

<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

**2. CORE DESCRIPTION**

Pursuant to Section 155.080, RSMo, the state imposes a use tax of nine cents on each gallon of aviation fuel used to propel aircraft with reciprocating engines. Operators may apply for a refund of the use tax for aviation fuel used in commercial agricultural aircraft. This appropriation allows the Department to process the refund claims from the commercial agricultural aircraft operators.

**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

**Revenue**

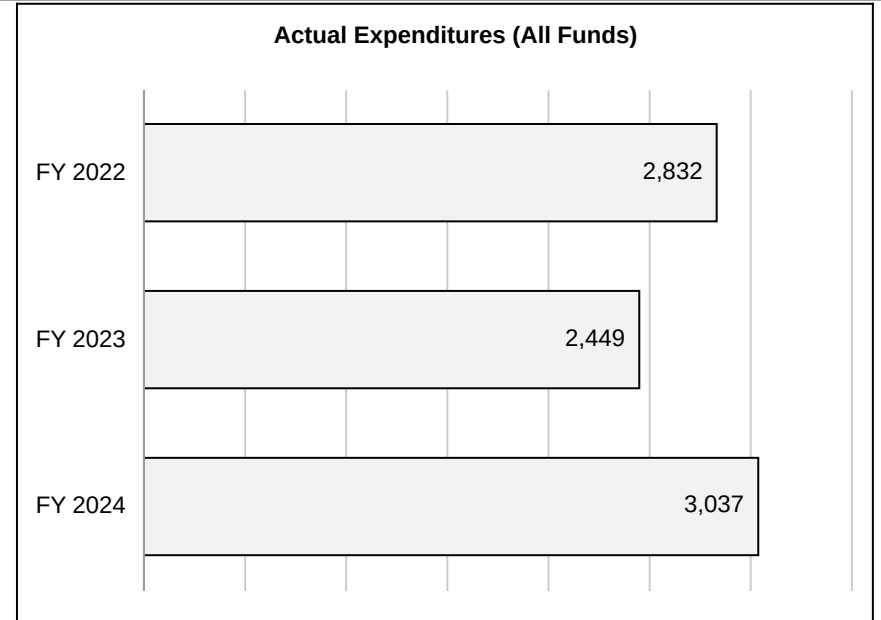
**Budget Unit 190030B**

**CORE - Aviation Trust Fund Refunds**

**Bill Section 04.075**

**4. FINANCIAL HISTORY**

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations ( All Funds)	50,000	50,000	50,000	50,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	50,000	50,000	50,000	50,000
Actual Expenditures (all Fund)	2,832	2,449	3,037	N/A
Unexpended (All Funds)	47,168	47,551	46,963	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	47,168	47,551	46,963	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**CORE DECISION ITEM**

Revenue Budget Unit 190030B  
 CORE - Aviation Trust Fund Refunds Bill Section 04.075

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>TAFP After VETOES</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	50,000	50,000	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	
<b>One-Times</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FY 26 Beginning Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	50,000	50,000	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	
<b>Department Request Adjustments</b>							

**CORE DECISION ITEM**

Revenue Budget Unit 190030B  
**CORE - Aviation Trust Fund Refunds** **Bill Section 04.075**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>Net Department Request Adjustments</b>		<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Department Request Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	50,000	50,000	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	
<b>Governor's Recommended Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CORE DECISION ITEM**

Revenue

Budget Unit 190030B

CORE - Aviation Trust Fund Refunds

Bill Section 04.075

**Summary of the Core by Expenditure Types**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Refunds Expense	50,000	0.00	3,037	0.00	50,000	0.00	0	0.00	50,000	0.00	0	0.00
<b>Total PSD</b>	<b>50,000</b>	<b>0.00</b>	<b>3,037</b>	<b>0.00</b>	<b>50,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>50,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Grand Total</b>	<b>50,000</b>	<b>0.00</b>	<b>3,037</b>	<b>0.00</b>	<b>50,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>50,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

**CORE DECISION ITEM**

Revenue

Budget Unit 190031B

CORE - Motor Fuel Tax Refunds

Bill Section 04.080

**1. CORE FINANCIAL SUMMARY**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	38,231,618	38,231,618
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>38,231,618</b>	<b>38,231,618</b>

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

FTE                                    **0.00**                                    **0.00**                                    **0.00**                                    **0.00**

FTE                                    **0.00**                                    **0.00**                                    **0.00**                                    **0.00**

<b>Est. Fringe</b>	0	0	0	0
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<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds:                    1644:State Highways and Transportation Department Fund

**2. CORE DESCRIPTION**

Chapter 142, RSMo, requires the Department to refund motor fuel tax collected on the sale of fuel used for purposes other than propelling a motor vehicle on Missouri streets and highways. Distributors file claims requesting such refunds. The Department uses this appropriation to refund legitimate claims.

**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

**Revenue**

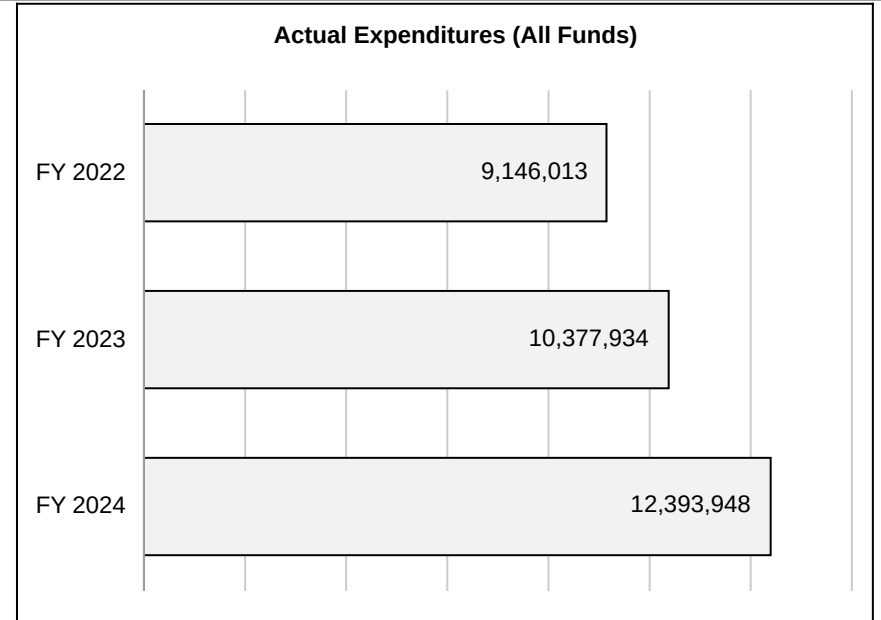
**Budget Unit 190031B**

**CORE - Motor Fuel Tax Refunds**

**Bill Section 04.080**

**4. FINANCIAL HISTORY**

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations ( All Funds)	15,041,000	38,231,618	38,231,618	38,231,618
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	15,041,000	38,231,618	38,231,618	38,231,618
Actual Expenditures (all Fund)	9,146,013	10,377,934	12,393,948	N/A
Unexpended (All Funds)	5,894,987	27,853,684	25,837,670	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	5,894,987	27,853,684	25,837,670	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**CORE DECISION ITEM**

Revenue Budget Unit 190031B  
 CORE - Motor Fuel Tax Refunds Bill Section 04.080

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>TAFP After VETOES</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	38,231,618	38,231,618	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>38,231,618</b>	<b>38,231,618</b>	
<b>One-Times</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FY 26 Beginning Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	38,231,618	38,231,618	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>38,231,618</b>	<b>38,231,618</b>	
<b>Department Request Adjustments</b>							



**CORE DECISION ITEM**

Revenue Budget Unit 190031B  
 CORE - Motor Fuel Tax Refunds Bill Section 04.080

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>Net Department Request Adjustments</b>		0.00	0	0	0	0	
<b>Department Request Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	38,231,618	38,231,618	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>38,231,618</b>	<b>38,231,618</b>	
<b>Governor's Recommended Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CORE DECISION ITEM**

Revenue

Budget Unit 190031B

CORE - Motor Fuel Tax Refunds

Bill Section 04.080

**Summary of the Core by Expenditure Types**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Refunds Expense	38,231,618	0.00	12,393,948	0.00	38,231,618	0.00	893,971	0.00	38,231,618	0.00	0	0.00
<b>Total PSD</b>	<b>38,231,618</b>	<b>0.00</b>	<b>12,393,948</b>	<b>0.00</b>	<b>38,231,618</b>	<b>0.00</b>	<b>893,971</b>	<b>0.00</b>	<b>38,231,618</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Grand Total</b>	<b>38,231,618</b>	<b>0.00</b>	<b>12,393,948</b>	<b>0.00</b>	<b>38,231,618</b>	<b>0.00</b>	<b>893,971</b>	<b>0.00</b>	<b>38,231,618</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

**CORE DECISION ITEM**

Revenue

Budget Unit 190032B

CORE - Workers' Compensation Refunds

Bill Section 04.085

**1. CORE FINANCIAL SUMMARY**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	2,000,000	2,000,000
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>2,000,000</b>	<b>2,000,000</b>

FTE                      0.00                      0.00                      0.00                      0.00

Est. Fringe	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds:            1652:Workers Compensation Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

FTE                      0.00                      0.00                      0.00                      0.00

Est. Fringe	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

**2. CORE DESCRIPTION**

The Department refunds any overpayment or erroneous payment of workers' compensation taxes paid by insurance companies per Section 287.170, RSMo. Overpayments occur because insurance companies file estimated quarterly payments during the year based on prior year activity. In June of each year, when insurance companies file annual returns, estimated and actual liabilities are reconciled and refunds, if necessary, are issued. The Department uses this appropriation to process these refund claims.

**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

**Revenue**

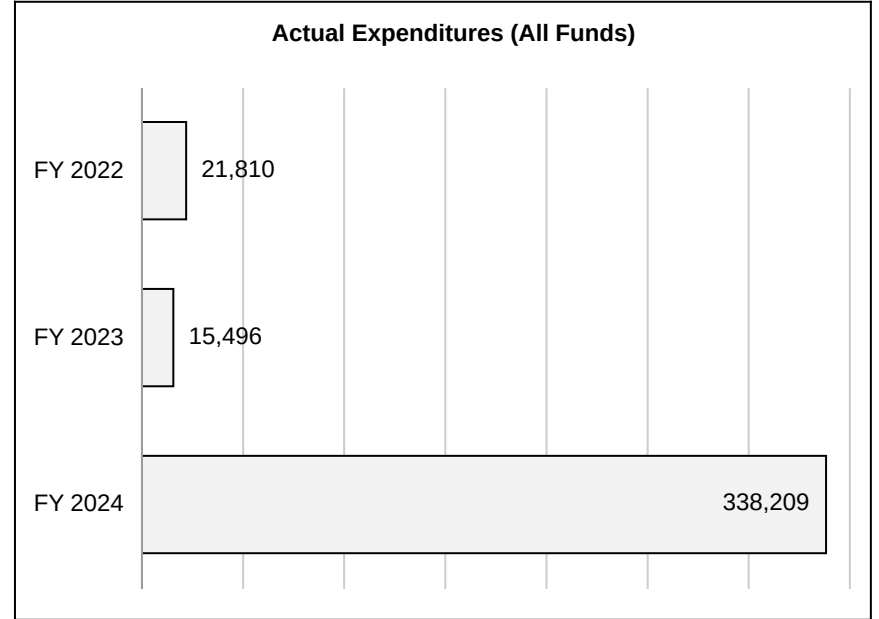
**Budget Unit 190032B**

**CORE - Workers' Compensation Refunds**

**Bill Section 04.085**

**4. FINANCIAL HISTORY**

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations ( All Funds)	2,000,000	2,000,000	2,000,000	2,000,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	2,000,000	2,000,000	2,000,000	2,000,000
Actual Expenditures (all Fund)	21,810	15,496	338,209	N/A
Unexpended (All Funds)	1,978,190	1,984,504	1,661,791	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	1,978,190	1,984,504	1,661,791	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**CORE DECISION ITEM**

Revenue Budget Unit 190032B  
 CORE - Workers' Compensation Refunds Bill Section 04.085

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>TAFP After VETOES</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	2,000,000	2,000,000	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>2,000,000</b>	<b>2,000,000</b>	
<b>One-Times</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FY 26 Beginning Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	2,000,000	2,000,000	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>2,000,000</b>	<b>2,000,000</b>	
<b>Department Request Adjustments</b>							

**CORE DECISION ITEM**

Revenue Budget Unit 190032B  
**CORE - Workers' Compensation Refunds** **Bill Section 04.085**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>Net Department Request Adjustments</b>		<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Department Request Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	2,000,000	2,000,000	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>2,000,000</b>	<b>2,000,000</b>	
<b>Governor's Recommended Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CORE DECISION ITEM**

Revenue

Budget Unit 190032B

CORE - Workers' Compensation Refunds

Bill Section 04.085

**Summary of the Core by Expenditure Types**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Refunds Expense	2,000,000	0.00	338,209	0.00	2,000,000	0.00	0	0.00	2,000,000	0.00	0	0.00
<b>Total PSD</b>	<b>2,000,000</b>	<b>0.00</b>	<b>338,209</b>	<b>0.00</b>	<b>2,000,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>2,000,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Grand Total</b>	<b>2,000,000</b>	<b>0.00</b>	<b>338,209</b>	<b>0.00</b>	<b>2,000,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>2,000,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

**CORE DECISION ITEM**

Revenue

Budget Unit 190033B

CORE - Cigarette Tax Refunds

Bill Section 04.090

**1. CORE FINANCIAL SUMMARY**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	161,000	161,000
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>161,000</b>	<b>161,000</b>

<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds: 1275:Health Initiatives Fund  
 1616:State School Moneys Fund  
 1687:The Fair Share Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

**2. CORE DESCRIPTION**

The Department issues refunds for the overpayment or erroneous payment of taxes collected on tobacco products. The Department collects a tax of eight and one-half mills per cigarette on the sale of cigarettes. Receipts from the tax are deposited into the State School Money, Fair Share, and Health Initiatives funds. A tax of 10 percent of the manufacturer's invoice price, before discounts and deals, is also levied on the first sale of tobacco products other than cigarettes. The receipts from this tax are deposited into the Health Initiatives Fund. The Department uses this appropriation to issue refunds to taxpayers for overpayments of tax on cigarettes and other tobacco products as maintained in Chapter 149, RSMo.

**3. PROGRAM LISTING (list programs included in this core funding)**



**CORE DECISION ITEM**

**Revenue**

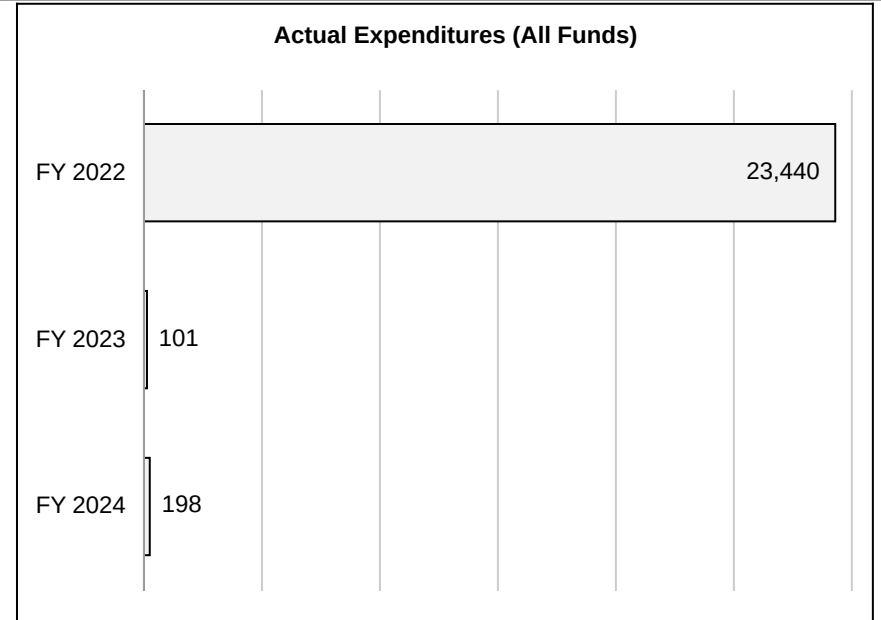
**Budget Unit 190033B**

**CORE - Cigarette Tax Refunds**

**Bill Section 04.090**

**4. FINANCIAL HISTORY**

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations ( All Funds)	161,000	161,000	161,000	161,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	161,000	161,000	161,000	161,000
Actual Expenditures (all Fund)	23,440	101	198	N/A
Unexpended (All Funds)	137,560	160,899	160,802	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	137,560	160,899	160,802	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**CORE DECISION ITEM**

Revenue Budget Unit 190033B  
 CORE - Cigarette Tax Refunds Bill Section 04.090

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>TAFP After VETOES</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	161,000	161,000	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>161,000</b>	<b>161,000</b>	
<b>One-Times</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FY 26 Beginning Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	161,000	161,000	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>161,000</b>	<b>161,000</b>	
<b>Department Request Adjustments</b>							

**CORE DECISION ITEM**

Revenue Budget Unit 190033B  
 CORE - Cigarette Tax Refunds Bill Section 04.090

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>Net Department Request Adjustments</b>		<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Department Request Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	161,000	161,000	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>161,000</b>	<b>161,000</b>	
<b>Governor's Recommended Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CORE DECISION ITEM**

Revenue

Budget Unit 190033B

CORE - Cigarette Tax Refunds

Bill Section 04.090

**Summary of the Core by Expenditure Types**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Refunds Expense	161,000	0.00	198	0.00	161,000	0.00	0	0.00	161,000	0.00	0	0.00
<b>Total PSD</b>	<b>161,000</b>	<b>0.00</b>	<b>198</b>	<b>0.00</b>	<b>161,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>161,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Grand Total</b>	<b>161,000</b>	<b>0.00</b>	<b>198</b>	<b>0.00</b>	<b>161,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>161,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

**CORE DECISION ITEM**

Revenue

Budget Unit 190034B

CORE - County Stock Insurance Distribution

Bill Section 04.095

**1. CORE FINANCIAL SUMMARY**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	135,700	0	0	135,700
TRF	0	0	0	0
<b>Total</b>	<b>135,700</b>	<b>0</b>	<b>0</b>	<b>135,700</b>

<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

**2. CORE DESCRIPTION**

Domestic stock insurance companies pay a two percent tax on the direct premium received on business performed in Missouri pursuant to Section 148.320, RSMo. Annually, the collected tax is distributed to the county treasurer and to the treasurer of the school district in which the principal office of the company is located according to Section 148.330.4, RSMo. Premium tax credits, authorized in Section 135.500 to 135.529, RSMo, and Sections 348.430 and 348.432, RSMo, only reduce the amounts apportioned to the general revenue fund and does not reduce any moneys appropriated to county treasurers or to the treasurers of the school districts. The Department uses this appropriation to allow for the apportionments mandated by statute and to hold both the county and the school districts harmless for tax credits claimed.

**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

**Revenue**

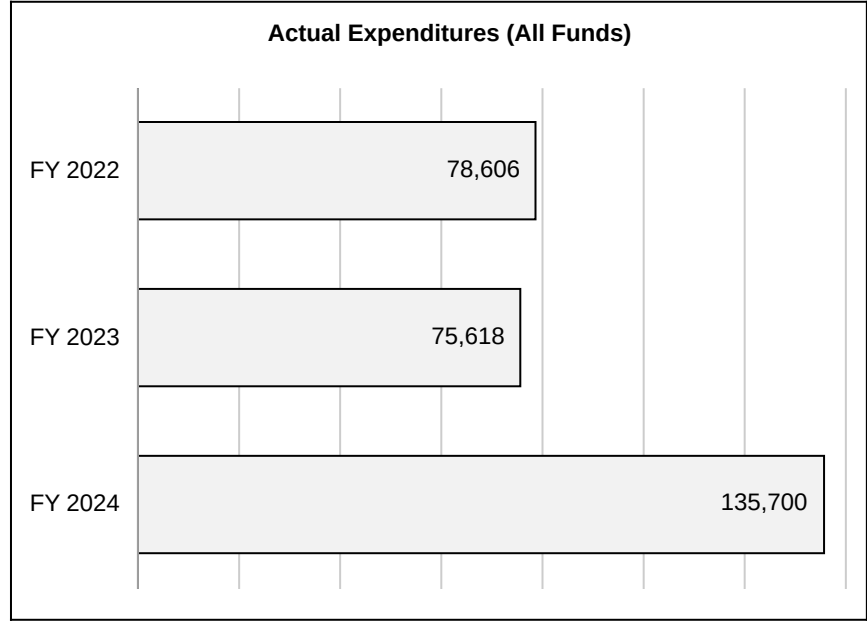
**Budget Unit 190034B**

**CORE - County Stock Insurance Distribution**

**Bill Section 04.095**

**4. FINANCIAL HISTORY**

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations ( All Funds)	135,700	135,700	436,433	135,700
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	135,700	135,700	436,433	135,700
Actual Expenditures (all Fund)	78,606	75,618	135,700	N/A
Unexpended (All Funds)	57,094	60,082	300,733	N/A
Unexpended by Fund:				
General Revenue	57,094	60,082	300,733	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**CORE DECISION ITEM**

Revenue Budget Unit 190034B  
 CORE - County Stock Insurance Distribution Bill Section 04.095

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>TAFP After VETOES</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	135,700	0	0	135,700	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>135,700</b>	<b>0</b>	<b>0</b>	<b>135,700</b>	
<b>One-Times</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FY 26 Beginning Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	135,700	0	0	135,700	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>135,700</b>	<b>0</b>	<b>0</b>	<b>135,700</b>	
<b>Department Request Adjustments</b>							

**CORE DECISION ITEM**

Revenue Budget Unit 190034B  
 CORE - County Stock Insurance Distribution Bill Section 04.095

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>Net Department Request Adjustments</b>		0.00	0	0	0	0	
<b>Department Request Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	135,700	0	0	135,700	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>135,700</b>	<b>0</b>	<b>0</b>	<b>135,700</b>	
<b>Governor's Recommended Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**CORE DECISION ITEM**

Revenue Budget Unit 190034B

CORE - County Stock Insurance Distribution Bill Section 04.095

**Summary of the Core by Expenditure Types**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Program Disbursements	135,700	0.00	135,700	0.00	135,700	0.00	0	0.00	135,700	0.00	0	0.00
<b>Total PSD</b>	<b>135,700</b>	<b>0.00</b>	<b>135,700</b>	<b>0.00</b>	<b>135,700</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>135,700</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
Appropriated Transfers Out St	300,733	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
<b>Total TRF</b>	<b>300,733</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Grand Total</b>	<b>436,433</b>	<b>0.00</b>	<b>135,700</b>	<b>0.00</b>	<b>135,700</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>135,700</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

**CORE DECISION ITEM**

Revenue

Budget Unit 190035B

CORE - Offset Debts with Tax Credits

Bill Section 04.100

**1. CORE FINANCIAL SUMMARY**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	300,000	0	0	300,000
TRF	0	0	0	0
<b>Total</b>	<b>300,000</b>	<b>0</b>	<b>0</b>	<b>300,000</b>

<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

**2. CORE DESCRIPTION**

Pursuant to Section 135.815, RSMo, prior to the authorization of any tax credit application, the administering agency must verify with the Department and the Department of Commerce and Insurance that the tax credit applicant does not owe any delinquent income, sales, use or insurance taxes or interest or penalties on such taxes. A delinquency does not affect the authorization of the application of such tax credits, except that the amount of credits issued is reduced by the applicant's delinquency. If any credits remain after satisfying all income, sales, use or insurance tax delinquencies, the remaining credits are issued to the applicant, subject to restrictions or other provisions of law.

**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

**Revenue**

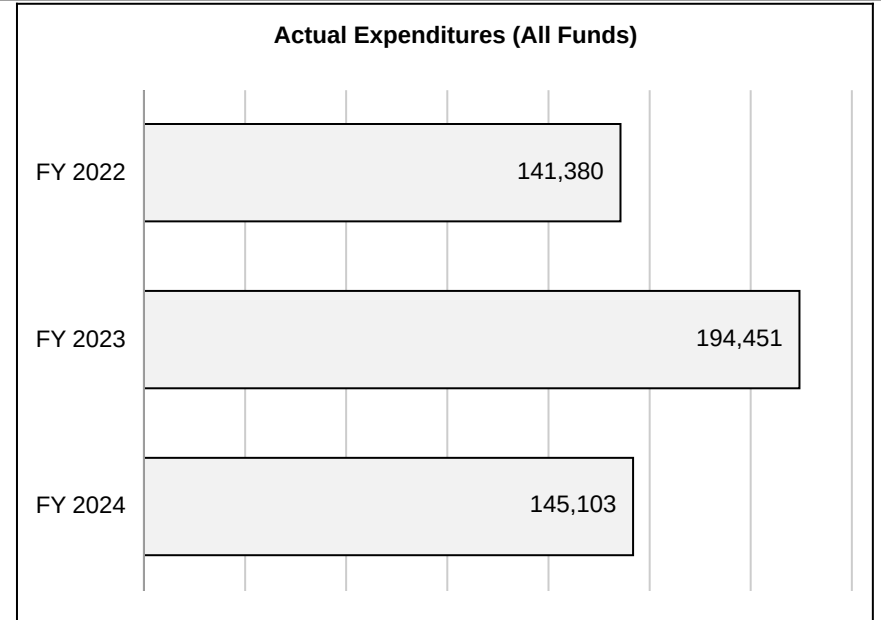
**Budget Unit 190035B**

**CORE - Offset Debts with Tax Credits**

**Bill Section 04.100**

**4. FINANCIAL HISTORY**

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations ( All Funds)	150,000	300,000	300,000	300,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	150,000	300,000	300,000	300,000
Actual Expenditures (all Fund)	141,380	194,451	145,103	N/A
Unexpended (All Funds)	8,620	105,549	154,897	N/A
Unexpended by Fund:				
General Revenue	8,620	105,549	154,897	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**CORE DECISION ITEM**

Revenue Budget Unit 190035B  
 CORE - Offset Debts with Tax Credits Bill Section 04.100

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>TAFP After VETOES</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	300,000	0	0	300,000	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>300,000</b>	<b>0</b>	<b>0</b>	<b>300,000</b>	
<b>One-Times</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FY 26 Beginning Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	300,000	0	0	300,000	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>300,000</b>	<b>0</b>	<b>0</b>	<b>300,000</b>	
<b>Department Request Adjustments</b>							

**CORE DECISION ITEM**

Revenue Budget Unit 190035B  
 CORE - Offset Debts with Tax Credits Bill Section 04.100

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>Net Department Request Adjustments</b>		<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Department Request Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	300,000	0	0	300,000	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>300,000</b>	<b>0</b>	<b>0</b>	<b>300,000</b>	
<b>Governor's Recommended Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CORE DECISION ITEM**

Revenue

Budget Unit 190035B

CORE - Offset Debts with Tax Credits

Bill Section 04.100

**Summary of the Core by Expenditure Types**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Refunds Expense	300,000	0.00	145,103	0.00	300,000	0.00	4,724	0.00	300,000	0.00	0	0.00
<b>Total PSD</b>	<b>300,000</b>	<b>0.00</b>	<b>145,103</b>	<b>0.00</b>	<b>300,000</b>	<b>0.00</b>	<b>4,724</b>	<b>0.00</b>	<b>300,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Grand Total</b>	<b>300,000</b>	<b>0.00</b>	<b>145,103</b>	<b>0.00</b>	<b>300,000</b>	<b>0.00</b>	<b>4,724</b>	<b>0.00</b>	<b>300,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

**CORE DECISION ITEM**

Revenue

Budget Unit 190036B

CORE - Debt Offset Transfer

Bill Section 04.105

**1. CORE FINANCIAL SUMMARY**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	37,213,307	0	0	37,213,307
<b>Total</b>	<b>37,213,307</b>	<b>0</b>	<b>0</b>	<b>37,213,307</b>

<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

**2. CORE DESCRIPTION**

Sections 143.782 through 143.788, RSMo, allow the Department to intercept Missouri income tax refunds on behalf of state agencies, colleges, universities, and the federal government to satisfy debts larger than \$25. This appropriation transfers the intercepted refunds from General Revenue to an escrow account allowing the agencies to apply the money towards the debt.

**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

**Revenue**

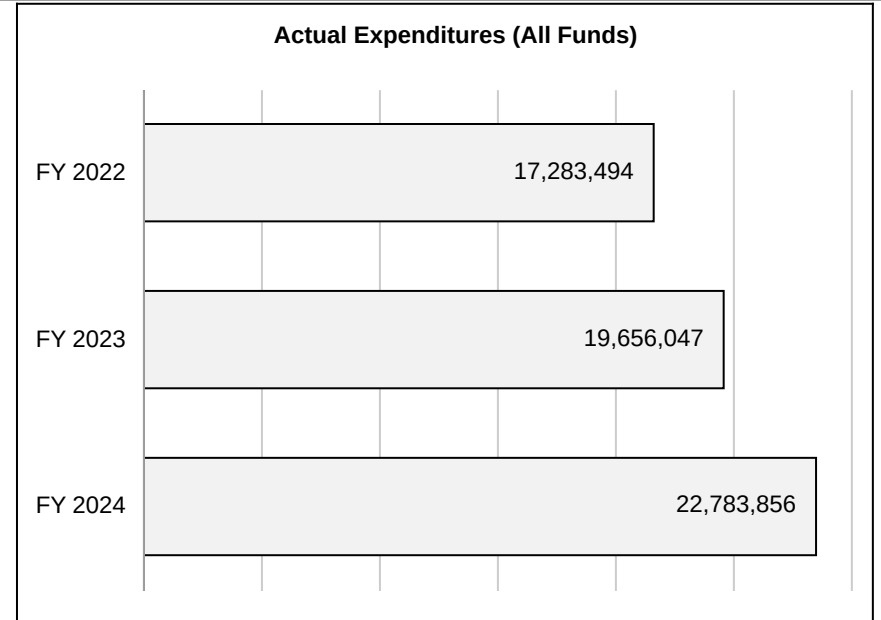
**Budget Unit 190036B**

**CORE - Debt Offset Transfer**

**Bill Section 04.105**

**4. FINANCIAL HISTORY**

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations ( All Funds)	19,657,384	19,657,384	36,974,627	37,213,307
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	19,657,384	19,657,384	36,974,627	37,213,307
Actual Expenditures (all Fund)	17,283,494	19,656,047	22,783,856	N/A
Unexpended (All Funds)	2,373,890	1,337	14,190,771	N/A
Unexpended by Fund:				
General Revenue	2,373,890	1,337	14,190,771	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).



**CORE DECISION ITEM**

Revenue Budget Unit 190036B  
 CORE - Debt Offset Transfer Bill Section 04.105

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>TAFP After VETOES</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	37,213,307	0	0	37,213,307	
	<b>Total</b>	<b>0.00</b>	<b>37,213,307</b>	<b>0</b>	<b>0</b>	<b>37,213,307</b>	
<b>One-Times</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FY 26 Beginning Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	37,213,307	0	0	37,213,307	
	<b>Total</b>	<b>0.00</b>	<b>37,213,307</b>	<b>0</b>	<b>0</b>	<b>37,213,307</b>	
<b>Department Request Adjustments</b>							

**CORE DECISION ITEM**

Revenue Budget Unit 190036B  
 CORE - Debt Offset Transfer Bill Section 04.105

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>Net Department Request Adjustments</b>		<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Department Request Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	37,213,307	0	0	37,213,307	
	<b>Total</b>	<b>0.00</b>	<b>37,213,307</b>	<b>0</b>	<b>0</b>	<b>37,213,307</b>	
<b>Governor's Recommended Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CORE DECISION ITEM**

Revenue

Budget Unit 190036B

CORE - Debt Offset Transfer

Bill Section 04.105

**Summary of the Core by Expenditure Types**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	36,974,627	0.00	22,783,856	0.00	37,213,307	0.00	899,870	0.00	37,213,307	0.00	0	0.00
<b>Total TRF</b>	<b>36,974,627</b>	<b>0.00</b>	<b>22,783,856</b>	<b>0.00</b>	<b>37,213,307</b>	<b>0.00</b>	<b>899,870</b>	<b>0.00</b>	<b>37,213,307</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Grand Total</b>	<b>36,974,627</b>	<b>0.00</b>	<b>22,783,856</b>	<b>0.00</b>	<b>37,213,307</b>	<b>0.00</b>	<b>899,870</b>	<b>0.00</b>	<b>37,213,307</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

**CORE DECISION ITEM**

Revenue

Budget Unit 190037B

CORE - Circuit Court Escrow Transfer

Bill Section 04.110

**1. CORE FINANCIAL SUMMARY**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	4,074,458	0	0	4,074,458
<b>Total</b>	<b>4,074,458</b>	<b>0</b>	<b>0</b>	<b>4,074,458</b>

<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

**2. CORE DESCRIPTION**

Sections 143.782 through 143.788, RSMo, allow the Department to intercept Missouri income tax refunds on behalf of state agencies, colleges, universities, and the federal government to satisfy debts larger than \$25. The Department uses this appropriation to transfer intercepted funds for debts owed to courts across the state to the Circuit Court Escrow Fund.

**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

**Revenue**

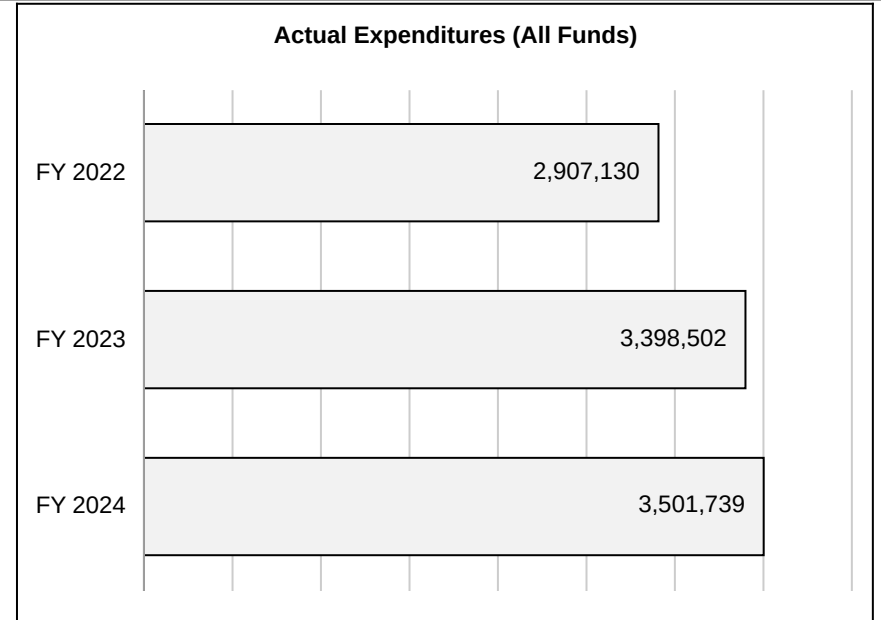
**Budget Unit 190037B**

**CORE - Circuit Court Escrow Transfer**

**Bill Section 04.110**

**4. FINANCIAL HISTORY**

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations ( All Funds)	4,074,458	4,074,458	4,074,458	4,074,458
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	4,074,458	4,074,458	4,074,458	4,074,458
Actual Expenditures (all Fund)	2,907,130	3,398,502	3,501,739	N/A
Unexpended (All Funds)	1,167,328	675,956	572,719	N/A
Unexpended by Fund:				
General Revenue	1,167,328	675,956	572,719	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**CORE DECISION ITEM**

Revenue Budget Unit 190037B  
 CORE - Circuit Court Escrow Transfer Bill Section 04.110

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>TAFP After VETOES</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	4,074,458	0	0	4,074,458	
	<b>Total</b>	<b>0.00</b>	<b>4,074,458</b>	<b>0</b>	<b>0</b>	<b>4,074,458</b>	
<b>One-Times</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FY 26 Beginning Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	4,074,458	0	0	4,074,458	
	<b>Total</b>	<b>0.00</b>	<b>4,074,458</b>	<b>0</b>	<b>0</b>	<b>4,074,458</b>	
<b>Department Request Adjustments</b>							

**CORE DECISION ITEM**

Revenue Budget Unit 190037B  
 CORE - Circuit Court Escrow Transfer Bill Section 04.110

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>Net Department Request Adjustments</b>		0.00	0	0	0	0	
<b>Department Request Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	4,074,458	0	0	4,074,458	
	<b>Total</b>	<b>0.00</b>	<b>4,074,458</b>	<b>0</b>	<b>0</b>	<b>4,074,458</b>	
<b>Governor's Recommended Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CORE DECISION ITEM**

**Revenue** **Budget Unit 190037B**

**CORE - Circuit Court Escrow Transfer** **Bill Section 04.110**

**Summary of the Core by Expenditure Types**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	4,074,458	0.00	3,501,739	0.00	4,074,458	0.00	56,081	0.00	4,074,458	0.00	0	0.00
<b>Total TRF</b>	<b>4,074,458</b>	<b>0.00</b>	<b>3,501,739</b>	<b>0.00</b>	<b>4,074,458</b>	<b>0.00</b>	<b>56,081</b>	<b>0.00</b>	<b>4,074,458</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Grand Total</b>	<b>4,074,458</b>	<b>0.00</b>	<b>3,501,739</b>	<b>0.00</b>	<b>4,074,458</b>	<b>0.00</b>	<b>56,081</b>	<b>0.00</b>	<b>4,074,458</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>



**CORE DECISION ITEM**

Revenue

Budget Unit 190038B

CORE - Debt Offset Distribution

Bill Section 04.115

**1. CORE FINANCIAL SUMMARY**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	1,339,119	1,339,119
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>1,339,119</b>	<b>1,339,119</b>

<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds: 1753:Debt Offset Escrow Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

**2. CORE DESCRIPTION**

The Department, pursuant to Sections 143.782 through 143.788, RSMo, places intercepted Missouri income tax refunds in an escrow account to satisfy debts larger than \$25. This appropriation allows the Department to apply intercepted refunds towards delinquent motor vehicle sales and use taxes and motor vehicle and driver license fees. The Department also executed a reciprocal agreement with the state of Kansas to intercept refunds for the satisfaction of debts between Kansas and Missouri. The program was implemented in FY10. Through FY21, Kansas intercepted \$13.3 million on behalf of Missouri. Missouri intercepted \$7.1 million on behalf of Kansas. This appropriation allows the Department to forward intercepted amounts to the state of Kansas.

**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

**Revenue**

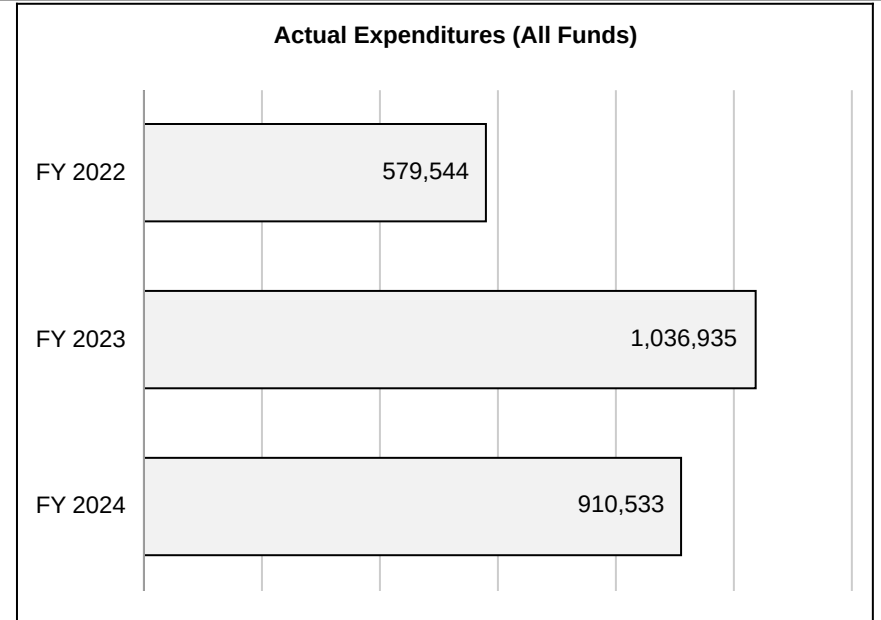
**Budget Unit 190038B**

**CORE - Debt Offset Distribution**

**Bill Section 04.115**

**4. FINANCIAL HISTORY**

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations ( All Funds)	1,339,119	1,339,119	1,339,119	1,339,119
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	1,339,119	1,339,119	1,339,119	1,339,119
Actual Expenditures (all Fund)	579,544	1,036,935	910,533	N/A
Unexpended (All Funds)	759,575	302,184	428,586	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	759,575	302,184	428,586	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**CORE DECISION ITEM**

Revenue Budget Unit 190038B  
 CORE - Debt Offset Distribution Bill Section 04.115

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>TAFP After VETOES</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	1,339,119	1,339,119	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>1,339,119</b>	<b>1,339,119</b>	
<b>One-Times</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FY 26 Beginning Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	1,339,119	1,339,119	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>1,339,119</b>	<b>1,339,119</b>	
<b>Department Request Adjustments</b>							

**CORE DECISION ITEM**

Revenue Budget Unit 190038B  
**CORE - Debt Offset Distribution** **Bill Section 04.115**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>Net Department Request Adjustments</b>		<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Department Request Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	1,339,119	1,339,119	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>1,339,119</b>	<b>1,339,119</b>	
<b>Governor's Recommended Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CORE DECISION ITEM**

Revenue

Budget Unit 190038B

CORE - Debt Offset Distribution

Bill Section 04.115

**Summary of the Core by Expenditure Types**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Refunds Expense	1,339,119	0.00	910,533	0.00	1,339,119	0.00	17,712	0.00	1,339,119	0.00	0	0.00
<b>Total PSD</b>	<b>1,339,119</b>	<b>0.00</b>	<b>910,533</b>	<b>0.00</b>	<b>1,339,119</b>	<b>0.00</b>	<b>17,712</b>	<b>0.00</b>	<b>1,339,119</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Grand Total</b>	<b>1,339,119</b>	<b>0.00</b>	<b>910,533</b>	<b>0.00</b>	<b>1,339,119</b>	<b>0.00</b>	<b>17,712</b>	<b>0.00</b>	<b>1,339,119</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

**CORE DECISION ITEM**

Revenue

Budget Unit 190039B

CORE - School District Trust Fund Transfer

Bill Section 04.120

**1. CORE FINANCIAL SUMMARY**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	2,500,000	2,500,000
<b>Total</b>	<b>0</b>	<b>0</b>	<b>2,500,000</b>	<b>2,500,000</b>

FTE                      0.00                      0.00                      0.00                      0.00

Est. Fringe	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds:            1688:School District Trust Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

FTE                      0.00                      0.00                      0.00                      0.00

Est. Fringe	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

**2. CORE DESCRIPTION**

The Department requests \$2.5 million to transfer funds from the School District Trust to the credit of the General Revenue Fund. The Department deposits one cent on the dollar of sales and use tax collections to the School District Trust Fund according to Proposition C. The money in this fund is distributed to public school districts of the state as provided in Sections 163.031 and 163.087, RSMo. Section 144.701, RSMo, provides a state collection fee not to exceed \$2.5 million or 1 percent of the amount deposited in the School District Trust Fund, whichever is less.

**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

**Revenue**

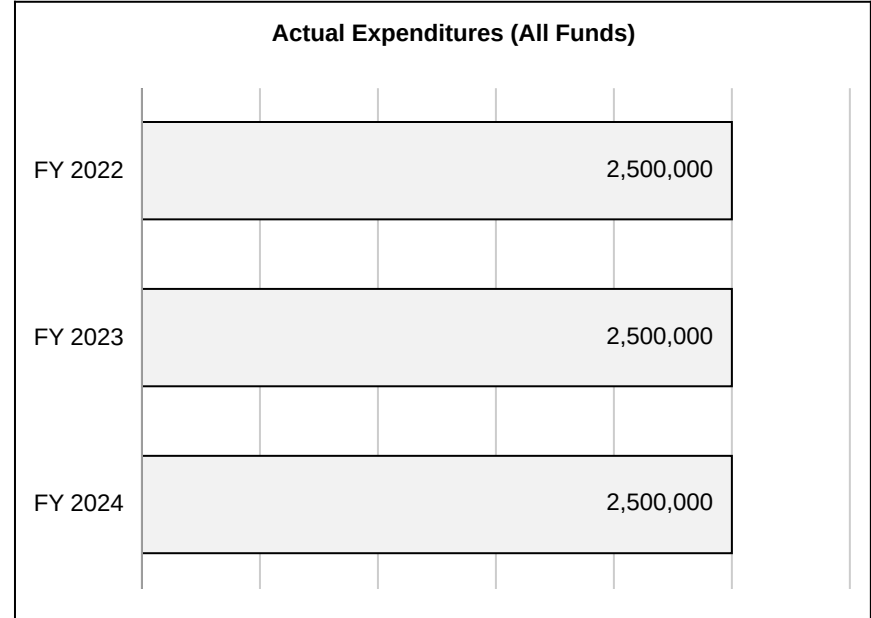
**Budget Unit 190039B**

**CORE - School District Trust Fund Transfer**

**Bill Section 04.120**

**4. FINANCIAL HISTORY**

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations ( All Funds)	2,500,000	2,500,000	2,500,000	2,500,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	2,500,000	2,500,000	2,500,000	2,500,000
Actual Expenditures (all Fund)	2,500,000	2,500,000	2,500,000	N/A
Unexpended (All Funds)	0	0	0	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**CORE DECISION ITEM**

Revenue	Budget Unit 190039B
CORE - School District Trust Fund Transfer	Bill Section 04.120

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>TAFP After VETOES</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	2,500,000	2,500,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>2,500,000</b>	<b>2,500,000</b>	
<b>One-Times</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FY 26 Beginning Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	2,500,000	2,500,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>2,500,000</b>	<b>2,500,000</b>	
<b>Department Request Adjustments</b>							



**CORE DECISION ITEM**

Revenue Budget Unit 190039B  
 CORE - School District Trust Fund Transfer Bill Section 04.120

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>Net Department Request Adjustments</b>		0.00	0	0	0	0	
<b>Department Request Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	2,500,000	2,500,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>2,500,000</b>	<b>2,500,000</b>	
<b>Governor's Recommended Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CORE DECISION ITEM**

**Revenue** **Budget Unit 190039B**

**CORE - School District Trust Fund Transfer** **Bill Section 04.120**

**Summary of the Core by Expenditure Types**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	0	0.00	2,500,000	0.00	0	0.00
<b>Total TRF</b>	<b>2,500,000</b>	<b>0.00</b>	<b>2,500,000</b>	<b>0.00</b>	<b>2,500,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>2,500,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Grand Total</b>	<b>2,500,000</b>	<b>0.00</b>	<b>2,500,000</b>	<b>0.00</b>	<b>2,500,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>2,500,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

**CORE DECISION ITEM**

Revenue

Budget Unit 190040B

CORE - Park Sales Tax Transfer

Bill Section 04.125

**1. CORE FINANCIAL SUMMARY**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	425,000	425,000
<b>Total</b>	<b>0</b>	<b>0</b>	<b>425,000</b>	<b>425,000</b>

FTE                      **0.00**                      **0.00**                      **0.00**                      **0.00**

<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds:            1613:Parks Sales Tax Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

FTE                      **0.00**                      **0.00**                      **0.00**                      **0.00**

<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

**2. CORE DESCRIPTION**

The Department collects one-tenth of one percent additional sales tax on taxable sales at retail in this state for the Department of Natural Resources. Article IV, Section 47(a) of the Missouri Constitution authorizes this collection. The Department uses this appropriation to transfer sixty-six hundredths percent of the funds received from the Parks Sales Tax Fund to the General Revenue Fund.

**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

**Revenue**

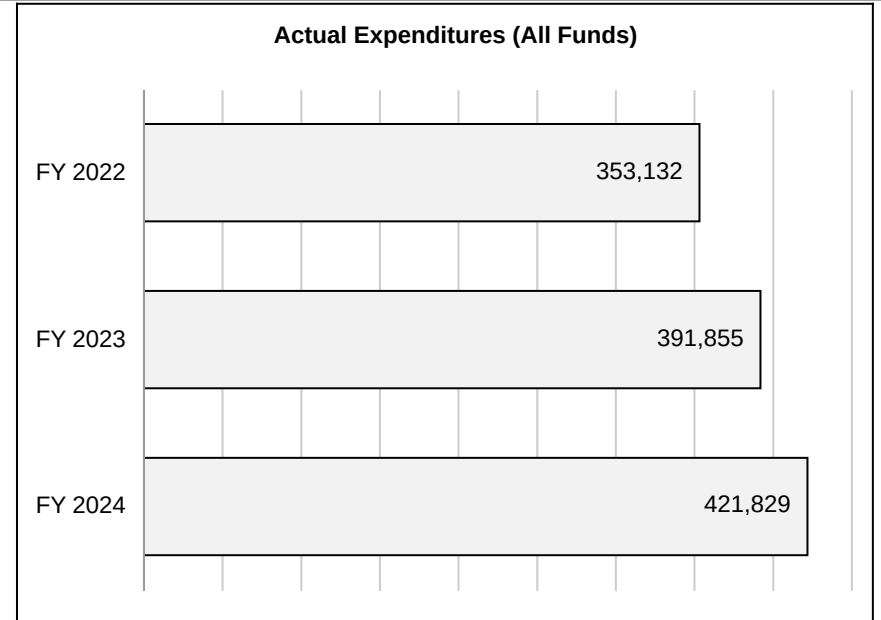
**Budget Unit 190040B**

**CORE - Park Sales Tax Transfer**

**Bill Section 04.125**

**4. FINANCIAL HISTORY**

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations ( All Funds)	353,132	391,855	425,000	425,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	353,132	391,855	425,000	425,000
Actual Expenditures (all Fund)	353,132	391,855	421,829	N/A
Unexpended (All Funds)	0	0	3,171	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	3,171	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**CORE DECISION ITEM**

Revenue Budget Unit 190040B  
 CORE - Park Sales Tax Transfer Bill Section 04.125

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>TAFP After VETOES</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	425,000	425,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>425,000</b>	<b>425,000</b>	
<b>One-Times</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FY 26 Beginning Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	425,000	425,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>425,000</b>	<b>425,000</b>	
<b>Department Request Adjustments</b>							

**CORE DECISION ITEM**

Revenue Budget Unit 190040B  
 CORE - Park Sales Tax Transfer Bill Section 04.125

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>Net Department Request Adjustments</b>		0.00	0	0	0	0	
<b>Department Request Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	425,000	425,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>425,000</b>	<b>425,000</b>	
<b>Governor's Recommended Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CORE DECISION ITEM**

Revenue Budget Unit 190040B

CORE - Park Sales Tax Transfer Bill Section 04.125

**Summary of the Core by Expenditure Types**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	425,000	0.00	421,829	0.00	425,000	0.00	0	0.00	425,000	0.00	0	0.00
<b>Total TRF</b>	<b>425,000</b>	<b>0.00</b>	<b>421,829</b>	<b>0.00</b>	<b>425,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>425,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Grand Total</b>	<b>425,000</b>	<b>0.00</b>	<b>421,829</b>	<b>0.00</b>	<b>425,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>425,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

**NEW DECISION ITEM  
RANK: 005 OF 15**

Revenue  
Taxation  
Park Sales Tax TRF Increase  
DI# NOP.19B.004

Budget Unit 190040B  
Bill Section 4.125

**1. AMOUNT OF REQUEST**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	27,423	27,423
<b>Total</b>	<b>0</b>	<b>0</b>	<b>27,423</b>	<b>27,423</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Est. Fringe</b>	0	0	0	0

*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Est. Fringe</b>	0	0	0	0

*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds: 1613:Parks Sales Tax Fund  
Non-Counts: 1613:Parks Sales Tax Fund \$27,423

**2. THIS REQUEST CAN BE CATEGORIZED AS:**

Cost to Continue

**3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.**



**NEW DECISION ITEM  
RANK: 005 OF 15**

**Revenue  
Taxation  
Park Sales Tax TRF Increase  
DI# NOP.19B.004**

**Budget Unit 190040B  
Bill Section 4.125**

The Department collects one-tenth of one percent additional sales tax on the taxable sales at retail for the Department of Natural Resources. Article IV, Section 47(a) of the Missouri Constitution authorizes this collection. The Department uses this appropriation to transfer sixty-six hundredths percent of the funds collected from the Parks Sales Tax Fund to the General Revenue Fund.

The parks sales tax collections have continued to increase over the past several years. The current appropriation authority of \$425,000 is less than the FY25 calculated transfer amount. The "E" was removed from this appropriation. The Department requests an increase to more accurately reflect anticipated transfers.

**4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)**

The calculated transfer from the Parks Sales Tax Fund to General Revenue has increased. The estimated \$27,423 increase will support future transfers to General Revenue. The Department submitted a supplemental request for Fiscal Year 2025. This request updates the core budget request.

Transfers to General Revenue:

FY18 = \$309,084; FY19 = \$315,683; FY20 = \$319,269; FY21 = \$324,745; FY22 = \$353,132; FY23 = \$391,855; FY24 = \$421,829; and FY25 = \$452,423

**5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.**

Budget Account Class/Job Class	DTREQ GR DOLLAR	DTREQ GR FTE	DTREQ FED DOLLAR	DTREQ FED FTE	DTREQ OTHER DOLLAR	DTREQ OTHER FTE	DTREQ TOTAL DOLLAR	DTREQ TOTAL FTE	DTREQ One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
782ZZZZ:Appropriated Transfers Out St	0		0		27,423		27,423		0
Total TRF	0		0		27,423		27,423		0
<b>Grand Total</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>27,423</b>	<b>0.00</b>	<b>27,423</b>	<b>0.00</b>	<b>0</b>

**NEW DECISION ITEM**

**RANK: 005 OF 15**

Revenue  
Taxation  
Park Sales Tax TRF Increase  
DI# NOP.19B.004

Budget Unit 190040B

Bill Section 4.125

Budget Object Class/Job Class	GVREC GR DOLLAR	GVREC GR FTE	GVREC FED DOLLAR	GVREC FED FTE	GVREC OTHER DOLLAR	GVREC OTHER FTE	GVREC TOTAL DOLLAR	GVREC TOTAL FTE	GVREC One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
<b>Grand Total</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

**CORE DECISION ITEM**

Revenue

Budget Unit 190041B

CORE - Soil and Water Sales Tax Transfer

Bill Section 04.130

**1. CORE FINANCIAL SUMMARY**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	425,000	425,000
<b>Total</b>	<b>0</b>	<b>0</b>	<b>425,000</b>	<b>425,000</b>

FTE                                      **0.00**                                      **0.00**                                      **0.00**                                      **0.00**

<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds:                      1614:Soil and Water Sales Tax Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

FTE                                      **0.00**                                      **0.00**                                      **0.00**                                      **0.00**

<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

**2. CORE DESCRIPTION**

The Department collects one-tenth of one percent additional sales tax on taxable sales at retail in this state for the Department of Natural Resources. Article IV, Section 47(a) of the Missouri Constitution authorizes this collection. The Department uses this appropriation to transfer sixty-six hundredths percent of the funds received from the Soil and Water Sales Tax Fund to the General Revenue Fund.

**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

**Revenue**

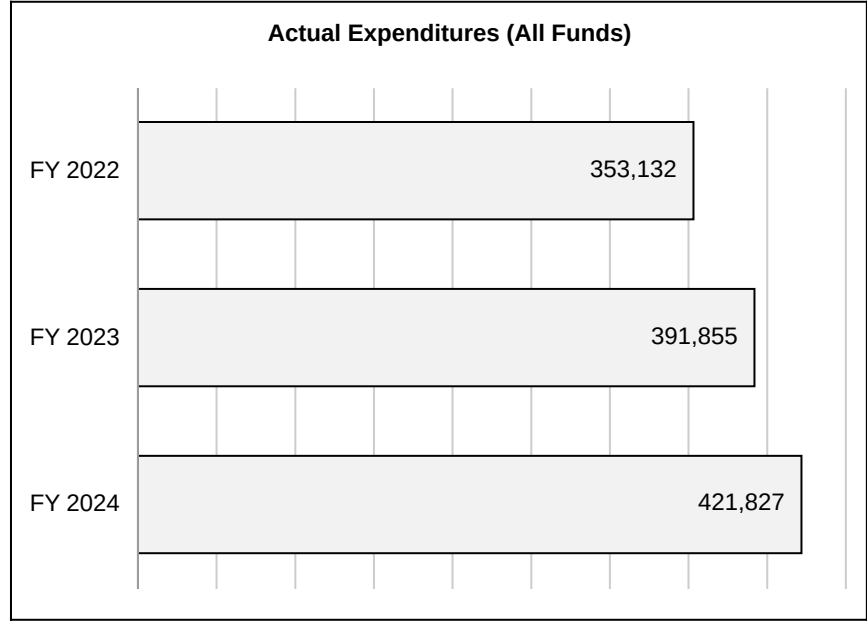
**Budget Unit 190041B**

**CORE - Soil and Water Sales Tax Transfer**

**Bill Section 04.130**

**4. FINANCIAL HISTORY**

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations ( All Funds)	353,132	391,855	425,000	425,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	353,132	391,855	425,000	425,000
Actual Expenditures (all Fund)	353,132	391,855	421,827	N/A
Unexpended (All Funds)	0	0	3,173	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	3,173	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**CORE DECISION ITEM**

Revenue Budget Unit 190041B  
 CORE - Soil and Water Sales Tax Transfer Bill Section 04.130

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>TAFP After VETOES</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	425,000	425,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>425,000</b>	<b>425,000</b>	
<b>One-Times</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FY 26 Beginning Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	425,000	425,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>425,000</b>	<b>425,000</b>	
<b>Department Request Adjustments</b>							

**CORE DECISION ITEM**

Revenue Budget Unit 190041B  
 CORE - Soil and Water Sales Tax Transfer Bill Section 04.130

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>Net Department Request Adjustments</b>		<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Department Request Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	425,000	425,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>425,000</b>	<b>425,000</b>	
<b>Governor's Recommended Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CORE DECISION ITEM**

Revenue

Budget Unit 190041B

CORE - Soil and Water Sales Tax Transfer

Bill Section 04.130

**Summary of the Core by Expenditure Types**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	425,000	0.00	421,827	0.00	425,000	0.00	0	0.00	425,000	0.00	0	0.00
<b>Total TRF</b>	<b>425,000</b>	<b>0.00</b>	<b>421,827</b>	<b>0.00</b>	<b>425,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>425,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Grand Total</b>	<b>425,000</b>	<b>0.00</b>	<b>421,827</b>	<b>0.00</b>	<b>425,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>425,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

**NEW DECISION ITEM  
RANK: 006 OF 15**

Revenue  
Taxation  
SoilandWater Sales Tax TRF Inc  
DI# NOP.19B.005

Budget Unit 190041B

Bill Section 4.130

**1. AMOUNT OF REQUEST**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	27,423	27,423
<b>Total</b>	<b>0</b>	<b>0</b>	<b>27,423</b>	<b>27,423</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Est. Fringe</b>	0	0	0	0

*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Est. Fringe</b>	0	0	0	0

*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds: 1614:Soil and Water Sales Tax Fund

Non-Counts: 1614:Soil and Water Sales Tax Fund \$27,423

**2. THIS REQUEST CAN BE CATEGORIZED AS:**

Cost to Continue

**3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.**



**NEW DECISION ITEM**

**RANK: 006 OF 15**

**Revenue**  
**Taxation**  
**SoilandWater Sales Tax TRF Inc**  
**DI# NOP.19B.005**

**Budget Unit 190041B**

**Bill Section 4.130**

The Department collects one-tenth of one percent additional sales tax on the taxable sales at retail for the Department of Natural Resources. Article IV, Section 47(a) of the Missouri Constitution authorizes this collection. The Department uses this appropriation to transfer sixty-six hundredths percent of the funds collected from the Soil and Water Sales Tax Fund to the General Revenue Fund.

The soil and water sales tax collections have continued to increase over the past several years. The current appropriation authority of \$425,000 is less than the FY25 calculated transfer amount. The "E" was removed from this appropriation. The Department requests an increase to more accurately reflect anticipated transfers.

**4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)**

The calculated transfer from the Soil and Water Sales Tax Fund to General Revenue has increased. The estimated \$27,423 increase will support future transfers to General Revenue. This request updates the core budget request.

Transfers to General Revenue:

FY18 = \$309,084; FY19 = \$315,683; FY20 = \$319,269; FY21 = \$324,745; FY22 = \$353,132; FY23 = \$391,855; FY24 = \$421,829; and FY25 = \$452,423

**5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.**

Budget Account Class/Job Class	DTREQ GR DOLLAR	DTREQ GR FTE	DTREQ FED DOLLAR	DTREQ FED FTE	DTREQ OTHER DOLLAR	DTREQ OTHER FTE	DTREQ TOTAL DOLLAR	DTREQ TOTAL FTE	DTREQ One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
782ZZZZ:Appropriated Transfers Out St	0		0		27,423		27,423		0
Total TRF	0		0		27,423		27,423		0
<b>Grand Total</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>27,423</b>	<b>0.00</b>	<b>27,423</b>	<b>0.00</b>	<b>0</b>

**NEW DECISION ITEM**

**RANK: 006 OF 15**

Revenue  
Taxation  
SoilandWater Sales Tax TRF Inc  
DI# NOP.19B.005

Budget Unit 190041B

Bill Section 4.130

Budget Object Class/Job Class	GVREC GR DOLLAR	GVREC GR FTE	GVREC FED DOLLAR	GVREC FED FTE	GVREC OTHER DOLLAR	GVREC OTHER FTE	GVREC TOTAL DOLLAR	GVREC TOTAL FTE	GVREC One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
<b>Grand Total</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

**CORE DECISION ITEM**

Revenue

Budget Unit 190044B

CORE - Income Tax Check-off Transfer

Bill Section 04.135

**1. CORE FINANCIAL SUMMARY**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	471,000	0	0	471,000
<b>Total</b>	<b>471,000</b>	<b>0</b>	<b>0</b>	<b>471,000</b>

<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

**2. CORE DESCRIPTION**

Sections 143.1000 through 1029, RSMo, allow any individual or corporation entitled to a tax refund to designate a portion to the trust funds indicated below. The Department collects the contributions on various tax returns and then transfers the designated amounts to the appropriate fund. The Department uses this appropriation to transfer funds from the General Revenue Fund to the designated trust funds.

ALS Lou Gehrig's Disease Fund (0703) March of Dimes Fund (0716) American Cancer Society Heartland Division, Inc. Fund (0700) Missouri Military Family Relief Fund (0719) American Diabetes Association Gateway Area Fund (0713) Missouri National Guard Foundation Trust (0494) American Heart Association Fund (0714) Muscular Dystrophy Association Fund (0707) Arthritis Foundation Fund (0708) National Guard Trust Fund (0900) Childhood Lead Testing Fund (0899) National Multiple Sclerosis Society (0709) Children's Trust Fund (0694) Organ Donor Program Fund (0824) Division of Aging-Elderly Home-Delivered Meals Trust Fund (0296) Pediatric Cancer Research Trust Fund (0959) Foster Care and Adoptive Parents Recruitment and Retention Fund (0979) Soldiers Memorial Military Museum in St. Louis Fund (0429) Kansas City Regional Law Enforcement Memorial Foundation Fund (0428) Veterans Trust Fund (0579) Workers' Memorial Fund (0895)

**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

**Revenue**

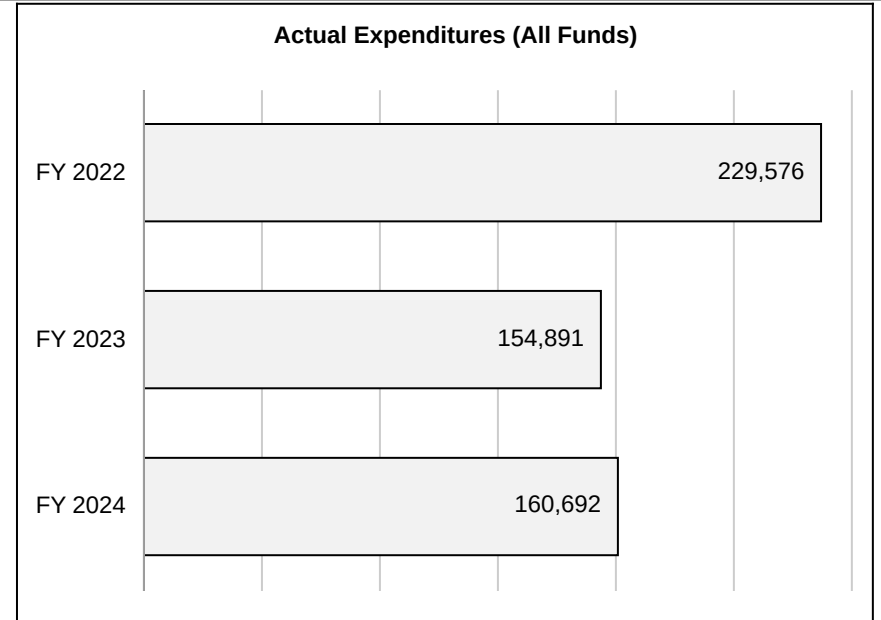
**Budget Unit 190044B**

**CORE - Income Tax Check-off Transfer**

**Bill Section 04.135**

**4. FINANCIAL HISTORY**

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations ( All Funds)	471,000	471,000	471,000	471,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	(1,000)	0
Plus Transfers In	0	0	1,000	0
Budget Authority (All Funds)	471,000	471,000	471,000	471,000
Actual Expenditures (all Fund)	229,576	154,891	160,692	N/A
Unexpended (All Funds)	241,424	316,109	310,308	N/A
Unexpended by Fund:				
General Revenue	241,424	316,109	310,308	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**CORE DECISION ITEM**

Revenue Budget Unit 190044B  
 CORE - Income Tax Check-off Transfer Bill Section 04.135

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>TAFP After VETOES</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	471,000	0	0	471,000	
	<b>Total</b>	<b>0.00</b>	<b>471,000</b>	<b>0</b>	<b>0</b>	<b>471,000</b>	
<b>One-Times</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FY 26 Beginning Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	471,000	0	0	471,000	
	<b>Total</b>	<b>0.00</b>	<b>471,000</b>	<b>0</b>	<b>0</b>	<b>471,000</b>	
<b>Department Request Adjustments</b>							

**CORE DECISION ITEM**

Revenue Budget Unit 190044B  
 CORE - Income Tax Check-off Transfer Bill Section 04.135

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>Net Department Request Adjustments</b>		0.00	0	0	0	0	
<b>Department Request Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	471,000	0	0	471,000	
	<b>Total</b>	<b>0.00</b>	<b>471,000</b>	<b>0</b>	<b>0</b>	<b>471,000</b>	
<b>Governor's Recommended Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CORE DECISION ITEM**

Revenue Budget Unit 190044B

CORE - Income Tax Check-off Transfer Bill Section 04.135

**Summary of the Core by Expenditure Types**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	471,000	0.00	160,692	0.00	471,000	0.00	5,005	0.00	471,000	0.00	0	0.00
<b>Total TRF</b>	<b>471,000</b>	<b>0.00</b>	<b>160,692</b>	<b>0.00</b>	<b>471,000</b>	<b>0.00</b>	<b>5,005</b>	<b>0.00</b>	<b>471,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Grand Total</b>	<b>471,000</b>	<b>0.00</b>	<b>160,692</b>	<b>0.00</b>	<b>471,000</b>	<b>0.00</b>	<b>5,005</b>	<b>0.00</b>	<b>471,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

**CORE DECISION ITEM**

Revenue

Budget Unit 190045B

CORE - Check-off Erroneous Transfer

Bill Section 04.140

**1. CORE FINANCIAL SUMMARY**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	13,669	13,669
<b>Total</b>	<b>0</b>	<b>0</b>	<b>13,669</b>	<b>13,669</b>

FTE                      0.00                      0.00                      0.00                      0.00

Est. Fringe	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds:            Various Funds

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

FTE                      0.00                      0.00                      0.00                      0.00

Est. Fringe	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

**2. CORE DESCRIPTION**

Sections 143.1000 through 143.1029, RSMo, allow any individual or corporation entitled to a tax refund designate a portion to the trust funds indicated below. The Department collects the contributions on various tax returns and then transfers the designated amounts to the appropriate fund. The Department uses this appropriation to reverse transfers from various funds to the General Revenue Fund for revised or erroneous transfers.

ALS Lou Gehrig's Disease Fund (0703) March of Dimes Fund (0716) American Cancer Society Heartland Division, Inc. Fund (0700) Missouri Military Family Relief Fund (0719) American Diabetes Association Gateway Area Fund (0713) Missouri National Guard Foundation Trust (0494) American Heart Association Fund (0714) Muscular Dystrophy Association Fund (0707) Arthritis Foundation Fund (0708) National Guard Trust Fund (0900) Childhood Lead Testing Fund (0899) National Multiple Sclerosis Society (0709) Children's Trust Fund (0694) Organ Donor Program Fund (0824) Division of Aging-Elderly Home-Delivered Meals Trust Fund (0296) Pediatric Cancer Research Trust Fund (0959) Foster Care and Adoptive Parents Recruitment and Retention Fund (0979) Soldiers Memorial Military Museum in St. Louis Fund (0429) Kansas City Regional Law Enforcement Memorial Foundation Fund (0428) Veterans Trust Fund (0579) Workers' Memorial Fund (0895).

**3. PROGRAM LISTING (list programs included in this core funding)**



**CORE DECISION ITEM**

**Revenue**

**Budget Unit 190045B**

**CORE - Check-off Erroneous Transfer**

**Bill Section 04.140**

**CORE DECISION ITEM**

**Revenue**

**Budget Unit 190045B**

**CORE - Check-off Erroneous Transfer**

**Bill Section 04.140**

**4. FINANCIAL HISTORY**

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations ( All Funds)	13,669	13,669	13,669	13,669
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	<u>13,669</u>	<u>13,669</u>	<u>13,669</u>	<u>13,669</u>
Actual Expenditures (all Fund)	0	0	0	N/A
Unexpended (All Funds)	<u><u>13,669</u></u>	<u><u>13,669</u></u>	<u><u>13,669</u></u>	<u><u>N/A</u></u>
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	13,669	13,669	13,669	N/A

Actual Expenditures (All Funds)						
FY 2022						
FY 2023						
FY 2024						

\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**CORE DECISION ITEM**

Revenue Budget Unit 190045B  
 CORE - Check-off Erroneous Transfer Bill Section 04.140

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>TAFP After VETOES</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	13,669	13,669	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>13,669</b>	<b>13,669</b>	
<b>One-Times</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FY 26 Beginning Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	13,669	13,669	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>13,669</b>	<b>13,669</b>	
<b>Department Request Adjustments</b>							

**CORE DECISION ITEM**

Revenue Budget Unit 190045B  
 CORE - Check-off Erroneous Transfer Bill Section 04.140

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>Net Department Request Adjustments</b>		0.00	0	0	0	0	
<b>Department Request Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	13,669	13,669	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>13,669</b>	<b>13,669</b>	
<b>Governor's Recommended Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CORE DECISION ITEM**

Revenue

Budget Unit 190045B

CORE - Check-off Erroneous Transfer

Bill Section 04.140

**Summary of the Core by Expenditure Types**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	13,669	0.00	0	0.00	13,669	0.00	0	0.00	13,669	0.00	0	0.00
<b>Total TRF</b>	<b>13,669</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>13,669</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>13,669</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Grand Total</b>	<b>13,669</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>13,669</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>13,669</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

**CORE DECISION ITEM**

Revenue

Budget Unit 190046B

CORE - Income Tax Check off Distribution

Bill Section 04.145

**1. CORE FINANCIAL SUMMARY**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	64,135	64,135
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>64,135</b>	<b>64,135</b>

<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds:        Various Funds

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

**2. CORE DESCRIPTION**

Pursuant to Sections 143.1005, and 143.1026 through 143.1029, RSMo, individuals or corporations entitled to a refund may designate a portion to the credit of various charitable trust funds. This appropriation allows the Department to distribute the collections to the following organizations.

ALS Lou Gehrig's Disease Fund (0703) March of Dimes Fund (0716) American Cancer Society Heartland Division, Inc. Fund (0700) Missouri National Guard Foundation Trust (0494) American Diabetes Association Gateway Area Fund (0713) Muscular Dystrophy Association Fund (0707) American Heart Association Fund (0714) National Multiple Sclerosis Society Fund (0709) Arthritis Foundation Fund (0708) Pediatric Cancer Research Trust Fund (0959) Kansas City Regional Law Enforcement Memorial Foundation Fund (0428) Soldiers Memorial Military Museum In St. Louis Fund (0429).

**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

**Revenue**

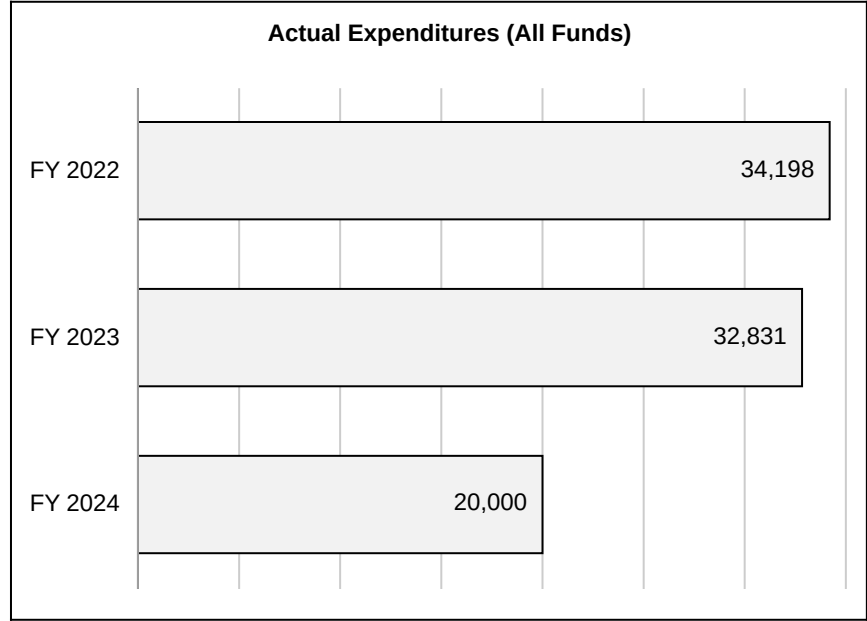
**Budget Unit 190046B**

**CORE - Income Tax Check off Distribution**

**Bill Section 04.145**

**4. FINANCIAL HISTORY**

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations ( All Funds)	50,000	50,000	50,000	64,135
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	(2,000)	0
Plus Transfers In	0	0	2,000	0
Budget Authority (All Funds)	50,000	50,000	50,000	64,135
Actual Expenditures (all Fund)	34,198	32,831	20,000	N/A
Unexpended (All Funds)	15,802	17,169	30,000	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	15,802	17,169	30,000	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**CORE DECISION ITEM**

Revenue Budget Unit 190046B  
 CORE - Income Tax Check off Distribution Bill Section 04.145

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>TAFP After VETOES</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	64,135	64,135	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>64,135</b>	<b>64,135</b>	
<b>One-Times</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FY 26 Beginning Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	64,135	64,135	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>64,135</b>	<b>64,135</b>	
<b>Department Request Adjustments</b>							



**CORE DECISION ITEM**

Revenue

Budget Unit 190046B

CORE - Income Tax Check off Distribution

Bill Section 04.145

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>Net Department Request Adjustments</b>		<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Department Request Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	64,135	64,135	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>64,135</b>	<b>64,135</b>	
<b>Governor's Recommended Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CORE DECISION ITEM**

Revenue

Budget Unit 190046B

CORE - Income Tax Check off Distribution

Bill Section 04.145

**Summary of the Core by Expenditure Types**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Program Disbursements	50,000	0.00	20,000	0.00	64,135	0.00	0	0.00	64,135	0.00	0	0.00
<b>Total PSD</b>	<b>50,000</b>	<b>0.00</b>	<b>20,000</b>	<b>0.00</b>	<b>64,135</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>64,135</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Grand Total</b>	<b>50,000</b>	<b>0.00</b>	<b>20,000</b>	<b>0.00</b>	<b>64,135</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>64,135</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

**CORE DECISION ITEM**

Revenue

Budget Unit 190047B

CORE - DOR Information Fund Transfer

Bill Section 04.150

**1. CORE FINANCIAL SUMMARY**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	1,250,000	1,250,000
<b>Total</b>	<b>0</b>	<b>0</b>	<b>1,250,000</b>	<b>1,250,000</b>

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds: 1619:Department of Revenue Information Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

**2. CORE DESCRIPTION**

Section 610.026.1, RSMo, requires that "except as otherwise provided by law, each public governmental body shall provide access to and, upon request, furnish copies of public records." The Department deposits collections from the sale of information to the DOR Information Fund. The Department, at the end of each state fiscal year, determines the amount to transfer from the DOR Information Fund to the State Highways and Transportation Department Fund pursuant to Section 32.067(1), RSMo. The transfer amount is the amount of monies derived from highway users as an incident to their use or right to use the highway of the state which were deposited into the DOR Information Fund less the amount of disbursements from the DOR Information Fund which were made to produce the monies referred to in Section 32.067(1), RSMo.

**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

**Revenue**

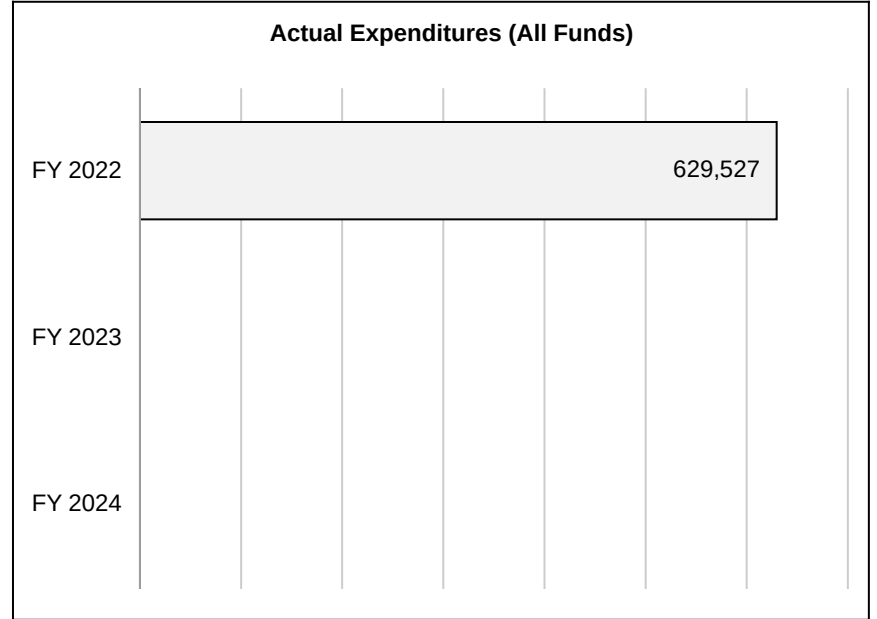
**Budget Unit 190047B**

**CORE - DOR Information Fund Transfer**

**Bill Section 04.150**

**4. FINANCIAL HISTORY**

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations ( All Funds)	1,250,000	1,250,000	1,250,000	1,250,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	1,250,000	1,250,000	1,250,000	1,250,000
Actual Expenditures (all Fund)	629,527	0	0	N/A
Unexpended (All Funds)	620,473	1,250,000	1,250,000	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	620,473	1,250,000	1,250,000	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**CORE DECISION ITEM**

Revenue	Budget Unit 190047B
CORE - DOR Information Fund Transfer	Bill Section 04.150

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>TAFP After VETOES</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	1,250,000	1,250,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>1,250,000</b>	<b>1,250,000</b>	
<b>One-Times</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FY 26 Beginning Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	1,250,000	1,250,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>1,250,000</b>	<b>1,250,000</b>	

**Department Request Adjustments**

**CORE DECISION ITEM**

Revenue Budget Unit 190047B  
 CORE - DOR Information Fund Transfer Bill Section 04.150

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>Net Department Request Adjustments</b>		<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Department Request Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	1,250,000	1,250,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>1,250,000</b>	<b>1,250,000</b>	
<b>Governor's Recommended Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CORE DECISION ITEM**

Revenue

Budget Unit 190047B

CORE - DOR Information Fund Transfer

Bill Section 04.150

**Summary of the Core by Expenditure Types**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	1,250,000	0.00	0	0.00	1,250,000	0.00	0	0.00	1,250,000	0.00	0	0.00
<b>Total TRF</b>	<b>1,250,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>1,250,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>1,250,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Grand Total</b>	<b>1,250,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>1,250,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>1,250,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

**CORE DECISION ITEM**

Revenue

Budget Unit 190048B

CORE - Motor Fuel Tax Transfer

Bill Section 04.155

**1. CORE FINANCIAL SUMMARY**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	1,053,000,000	1,053,000,000
<b>Total</b>	<b>0</b>	<b>0</b>	<b>1,053,000,000</b>	<b>1,053,000,000</b>

<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds: 1673:Motor Fuel Tax Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

**2. CORE DESCRIPTION**

Revenues derived from the motor fuel tax are deposited into the Motor Fuel Tax Fund. The remaining net proceeds, in excess of the cities and counties distribution and cost of collection, is transferred from the Motor Fuel Tax Fund to the State Highways and Transportation Department Fund. This appropriation allows the Department to transfer funds these funds as authorized by Section 142.345, RSMo.

**3. PROGRAM LISTING (list programs included in this core funding)**



**CORE DECISION ITEM**

**Revenue**

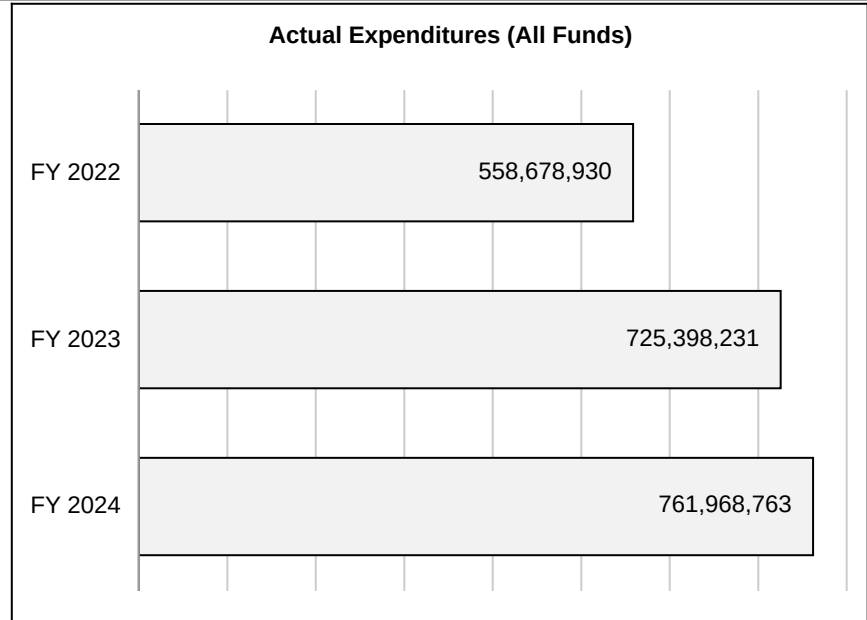
**Budget Unit 190048B**

**CORE - Motor Fuel Tax Transfer**

**Bill Section 04.155**

**4. FINANCIAL HISTORY**

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations ( All Funds)	560,178,001	816,539,940	898,000,000	1,053,000,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	560,178,001	816,539,940	898,000,000	1,053,000,000
Actual Expenditures (all Fund)	558,678,930	725,398,231	761,968,763	N/A
Unexpended (All Funds)	1,499,071	91,141,709	136,031,237	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	1,499,071	91,141,709	136,031,237	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**CORE DECISION ITEM**

Revenue Budget Unit 190048B  
 CORE - Motor Fuel Tax Transfer Bill Section 04.155

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>TAFP After VETOES</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	1,053,000,000	1,053,000,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>1,053,000,000</b>	<b>1,053,000,000</b>	
<b>One-Times</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FY 26 Beginning Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	1,053,000,000	1,053,000,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>1,053,000,000</b>	<b>1,053,000,000</b>	
<b>Department Request Adjustments</b>							
	<b>Net Department Request Adjustments</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CORE DECISION ITEM**

Revenue Budget Unit 190048B  
 CORE - Motor Fuel Tax Transfer Bill Section 04.155

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>Department Request Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	1,053,000,000	1,053,000,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>1,053,000,000</b>	<b>1,053,000,000</b>	
<b>Governor's Recommended Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CORE DECISION ITEM**

Revenue Budget Unit 190048B  
 CORE - Motor Fuel Tax Transfer Bill Section 04.155

**Summary of the Core by Expenditure Types**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	898,000,000	0.00	761,968,763	0.00	1,053,000,000	0.00	68,063,929	0.00	1,053,000,000	0.00	0	0.00
<b>Total TRF</b>	<b>898,000,000</b>	<b>0.00</b>	<b>761,968,763</b>	<b>0.00</b>	<b>1,053,000,000</b>	<b>0.00</b>	<b>68,063,929</b>	<b>0.00</b>	<b>1,053,000,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Grand Total</b>	<b>898,000,000</b>	<b>0.00</b>	<b>761,968,763</b>	<b>0.00</b>	<b>1,053,000,000</b>	<b>0.00</b>	<b>68,063,929</b>	<b>0.00</b>	<b>1,053,000,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

**CORE DECISION ITEM**

Revenue

Budget Unit 190050B

CORE - DOR Specialty Plate Transfer

Bill Section 04.160

**1. CORE FINANCIAL SUMMARY**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	20,000	20,000
<b>Total</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>

<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds: 1775:Department of Revenue Specialty Plate Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

**2. CORE DESCRIPTION**

Organizations seeking authorization for a new specialty plate submit an application form and appropriate fee to the Department. The fee is deposited into the DOR Specialty Plate Fund and should defray the implementation costs of issuing, developing, and programming the authorized plate. Pursuant to Section 301.3150(2), RSMo, at the end of each fiscal year, the Department determines the amount of collections over disbursements and transfers the net collections to the State Highways and Transportation Department Fund. This appropriation enables the Department to transfer the applicable funds.

**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

**Revenue**

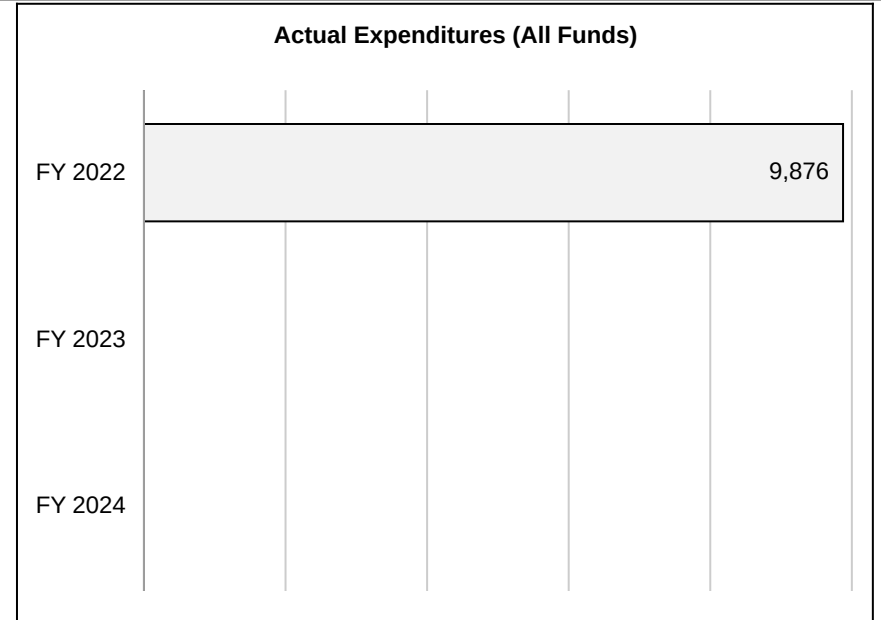
**Budget Unit 190050B**

**CORE - DOR Specialty Plate Transfer**

**Bill Section 04.160**

**4. FINANCIAL HISTORY**

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations ( All Funds)	20,000	20,000	20,000	20,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	20,000	20,000	20,000	20,000
Actual Expenditures (all Fund)	9,876	0	0	N/A
Unexpended (All Funds)	10,124	20,000	20,000	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	10,124	20,000	20,000	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**CORE DECISION ITEM**

Revenue Budget Unit 190050B  
 CORE - DOR Specialty Plate Transfer Bill Section 04.160

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>TAFP After VETOES</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	20,000	20,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	
<b>One-Times</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FY 26 Beginning Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	20,000	20,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	

Department Request Adjustments

**CORE DECISION ITEM**

Revenue Budget Unit 190050B  
 CORE - DOR Specialty Plate Transfer Bill Section 04.160

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>Net Department Request Adjustments</b>		<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Department Request Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	20,000	20,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	
<b>Governor's Recommended Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**CORE DECISION ITEM**

Revenue

Budget Unit 190050B

CORE - DOR Specialty Plate Transfer

Bill Section 04.160

**Summary of the Core by Expenditure Types**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	20,000	0.00	0	0.00	20,000	0.00	0	0.00	20,000	0.00	0	0.00
<b>Total TRF</b>	<b>20,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>20,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>20,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Grand Total</b>	<b>20,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>20,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>20,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

**CORE DECISION ITEM**

Revenue

Budget Unit 190053B

CORE - DOR Legal Expense Fund Transfer

Bill Section 04.175

**1. CORE FINANCIAL SUMMARY**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	1	0	0	1
<b>Total</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>

<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

**2. CORE DESCRIPTION**

Beginning in Fiscal Year 2018, the General Assembly appropriated \$1 to transfer from the Department's core budget to the State Legal Expense Fund for the payment of claims, premiums, and expenses provided by Section 105.711 through Section 105.726, RSMo. In order to fund such expenses, the General Assembly also authorized three percent flexibility from the Department's operating budget into the \$1 transfer appropriation.

**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

**Revenue**

**Budget Unit 190053B**

**CORE - DOR Legal Expense Fund Transfer**

**Bill Section 04.175**

**4. FINANCIAL HISTORY**

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations ( All Funds)	1	1	1	1
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	1	1	1	1
Actual Expenditures (all Fund)	0	0	0	N/A
Unexpended (All Funds)	1	1	1	N/A
Unexpended by Fund:				
General Revenue	1	1	1	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A

Actual Expenditures (All Funds)						
FY 2022						
FY 2023						
FY 2024						

\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**CORE DECISION ITEM**

Revenue Budget Unit 190053B  
 CORE - DOR Legal Expense Fund Transfer Bill Section 04.175

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>TAFP After VETOES</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	1	0	0	1	
	<b>Total</b>	<b>0.00</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	
<b>One-Times</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FY 26 Beginning Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	1	0	0	1	
	<b>Total</b>	<b>0.00</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	
<b>Department Request Adjustments</b>							

**CORE DECISION ITEM**

Revenue Budget Unit 190053B  
 CORE - DOR Legal Expense Fund Transfer Bill Section 04.175

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>Net Department Request Adjustments</b>		<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Department Request Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	1	0	0	1	
	<b>Total</b>	<b>0.00</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	
<b>Governor's Recommended Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CORE DECISION ITEM**

Revenue Budget Unit 190053B

CORE - DOR Legal Expense Fund Transfer Bill Section 04.175

**Summary of the Core by Expenditure Types**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	1	0.00	0	0.00	1	0.00	0	0.00	1	0.00	0	0.00
<b>Total TRF</b>	<b>1</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>1</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>1</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Grand Total</b>	<b>1</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>1</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>1</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

**STATE OF MISSOURI  
FUND FINANCIAL SUMMARY**

**DEPARTMENT:** DOR  
**FUND NAME:** Department of Revenue Federal  
**FUND NUMBER:** 1132

<input type="checkbox"/> Statutory	<input type="checkbox"/> Federal Fund	<input type="checkbox"/> Subject to Biennial Sweep
<input type="checkbox"/> Constitutional	<input type="checkbox"/> Administratively Created	<input type="checkbox"/> Subject to Other Sweeps (see notes)
<input type="checkbox"/> Statute or Constitutional Reference	<input type="checkbox"/> Interest Deposited to Fund	

	FY24 Adjusted Approp	FY24 Prior Year Actual	FY25 Adjusted Approps	FY26 Department Request	FY26 Governor Recommended
<b>FUND OPERATIONS</b>					
Beginning Cash Balance	0	0	200,496	(4,310,493)	(4,310,493)
Receipts:					
Revenue (Cash Basis: July 1 - June 30)	2,056,600	2,056,600	0	0	0
Transfers In	0	0	0	0	0
Total Receipts	2,056,600	2,056,600	0	0	0
Total Resources Available	2,056,600	2,056,600	200,496	(4,310,493)	(4,310,493)
Appropriations (Includes ReApprops):					
Operating Approps	4,179,333	1,730,678	4,283,115	4,283,115	0
Transfer Approps	222,111	125,426	227,874	227,874	0
Capital Improvements Approps	0	0	0	0	0
Total Approps	4,401,444	1,856,103	4,510,989	4,510,989	0
<b>BUDGET BALANCE</b>	(2,344,844)	200,496	(4,310,493)	(8,821,482)	(4,310,493)
Unexpended Appropriation	2,545,341	0	0	0	0
Other Adjustments	0	0	0	0	0
<b>ENDING CASH BALANCE</b>	200,496	200,496	(4,310,493)	(8,821,482)	(4,310,493)
<b>FUND OBLIGATIONS</b>					
<b>ENDING CASH BALANCE</b>	200,496	200,496	(4,310,493)	(8,821,482)	(4,310,493)
Other Obligations					
Outstanding Projects	0	0	0	0	0
Cashflow Needs	0	0	0	0	0
Total Other Obligations	0	0	0	0	0
<b>UNOBLIGATED CASH BALANCE</b>	200,496	200,496	(4,310,493)	(8,821,482)	(4,310,493)

Totals include Non-Counts.

**STATE OF MISSOURI  
FUND FINANCIAL SUMMARY**

**DEPARTMENT:** DOR  
**FUND NAME:** Department of Revenue Federal  
**FUND NUMBER:** 1132

<b>Revenue Source</b>	Department of Transportation's Highway Safety Division, Federal Highway Administration, Division of Health and Senior Services (child support)
<b>Fund Purpose</b>	The DOR Federal Fund is used to account for federal monies received on a reimbursement basis for a program which is financed fully or partially by federal funds.
<b>Explanation of Unexpended Appropriation Amount</b>	The unexpended appropriation represents estimated appropriation lapse due to expired grants or reduction in projected expenditures.
<b>Explanation of Other Amounts</b>	N/A
<b>Explanation of Outstanding Projects</b>	The outstanding project represents expenditures for child support and other reimbursable grants.
<b>Explanation of Cash Flow Needs</b>	The Department estimates two months sufficient cash flow to cover expenses.
<b>Other Notes</b>	-

Totals include Non-Counts.



**STATE OF MISSOURI  
FUND FINANCIAL SUMMARY**

**DEPARTMENT:** DOR  
**FUND NAME:** Port Authority AIM Zone Fund  
**FUND NUMBER:** 1583

<input type="checkbox"/> Statutory	<input type="checkbox"/> Federal Fund	<input type="checkbox"/> Subject to Biennial Sweep
<input type="checkbox"/> Constitutional	<input type="checkbox"/> Administratively Created	<input type="checkbox"/> Subject to Other Sweeps (see notes)
<input type="checkbox"/> Statute or Constitutional Reference	<input type="checkbox"/> Interest Deposited to Fund	

	FY24 Adjusted Approp	FY24 Prior Year Actual	FY25 Adjusted Approps	FY26 Department Request	FY26 Governor Recommended
<b>FUND OPERATIONS</b>					
Beginning Cash Balance	0	0	13	(2,094,458)	(2,094,458)
Receipts:					
Revenue (Cash Basis: July 1 - June 30)	13	13	0	0	0
Transfers In	0	0	0	0	0
Total Receipts	13	13	0	0	0
Total Resources Available	13	13	13	(2,094,458)	(2,094,458)
Appropriations (Includes ReApprops):					
Operating Approps	2,091,155	0	2,091,155	2,091,155	0
Transfer Approps	8,904	0	3,316	0	0
Capital Improvements Approps	0	0	0	0	0
Total Approps	2,100,059	0	2,094,471	2,091,155	0
<b>BUDGET BALANCE</b>	(2,100,046)	13	(2,094,458)	(4,185,613)	(2,094,458)
Unexpended Appropriation	2,100,059	0	0	0	0
Other Adjustments	0	0	0	0	0
<b>ENDING CASH BALANCE</b>	13	13	(2,094,458)	(4,185,613)	(2,094,458)
<b>FUND OBLIGATIONS</b>					
<b>ENDING CASH BALANCE</b>	13	13	(2,094,458)	(4,185,613)	(2,094,458)
Other Obligations					
Outstanding Projects	0	0	0	0	0
Cashflow Needs	0	0	0	0	0
Total Other Obligations	0	0	0	0	0
<b>UNOBLIGATED CASH BALANCE</b>	13	13	(2,094,458)	(4,185,613)	(2,094,458)

Totals include Non-Counts.

**STATE OF MISSOURI  
FUND FINANCIAL SUMMARY**

**DEPARTMENT:** DOR  
**FUND NAME:** Port Authority AIM Zone Fund  
**FUND NUMBER:** 1583

<b>Revenue Source</b>	-
<b>Fund Purpose</b>	-
<b>Explanation of Unexpended Appropriation Amount</b>	Fifty percent of withholding taxes imposed by Sections 143.191 to 143.265, RSMo, on new jobs within a port aim zone.
<b>Explanation of Other Amounts</b>	The Port Authority Aim Zone Fund receives fifty percent of state withholding taxes imposed by Sections 143.191 to 143.265, RSMo, on new jobs within such zone after development or redevelopment commenced. Moneys shall be used solely for the purpose of continuing to expand, develop and redevelop AIM zones.
<b>Explanation of Outstanding Projects</b>	The unexpended appropriation represents estimated lapse to projected transfers and distributions.
<b>Explanation of Cash Flow Needs</b>	-
<b>Other Notes</b>	-

Totals include Non-Counts.

**STATE OF MISSOURI  
FUND FINANCIAL SUMMARY**

**DEPARTMENT:** DOR  
**FUND NAME:** Motor Vehicle Commission Fund  
**FUND NUMBER:** 1588

<input type="checkbox"/> Statutory	<input type="checkbox"/> Federal Fund	
<input type="checkbox"/> Constitutional	<input type="checkbox"/> Administratively Created	<input type="checkbox"/> Subject to Biennial Sweep
Stature or Constitutional Reference	<input type="checkbox"/> Interest Deposited to Fund	<input type="checkbox"/> Subject to Other Sweeps (see notes)

	FY24	FY24	FY25	FY26	FY26
<b>FUND OPERATIONS</b>	<b>Adjusted Approp</b>	<b>Prior Year Actual</b>	<b>Adjusted Approps</b>	<b>Department Request</b>	<b>Governor Recommended</b>
Beginning Cash Balance	0	0	107,366	(1,932,307)	(1,932,307)
Receipts:					
Revenue (Cash Basis: July 1 - June 30)	1,646,044	1,646,044	0	0	0
Transfers In	0	0	0	0	0
Total Receipts	1,646,044	1,646,044	0	0	0
Total Resources Available	1,646,044	1,646,044	107,366	(1,932,307)	(1,932,307)
Appropriations (Includes ReApprops):					
Operating Approps	1,325,117	1,009,773	1,372,914	1,181,335	0
Transfer Approps	635,723	528,904	666,759	656,167	0
Capital Improvements Approps	0	0	0	0	0
Total Approps	1,960,840	1,538,678	2,039,673	1,837,502	0
<b>BUDGET BALANCE</b>	(314,796)	107,366	(1,932,307)	(3,769,809)	(1,932,307)
Unexpended Appropriation	422,162	0	0	0	0
Other Adjustments	0	0	0	0	0
<b>ENDING CASH BALANCE</b>	107,366	107,366	(1,932,307)	(3,769,809)	(1,932,307)
<b>FUND OBLIGATIONS</b>					
<b>ENDING CASH BALANCE</b>	107,366	107,366	(1,932,307)	(3,769,809)	(1,932,307)
Other Obligations					
Outstanding Projects	0	0	0	0	0
Cashflow Needs	0	0	0	0	0
Total Other Obligations	0	0	0	0	0
<b>UNOBLIGATED CASH BALANCE</b>	107,366	107,366	(1,932,307)	(3,769,809)	(1,932,307)

Totals include Non-Counts.

**STATE OF MISSOURI  
FUND FINANCIAL SUMMARY**

**DEPARTMENT:** DOR  
**FUND NAME:** Motor Vehicle Commission Fund  
**FUND NUMBER:** 1588

<b>Revenue Source</b>	The Motor Vehicle Commission Fund, as authorized by Section 301.560, RSMo, receives fees the Department collects from manufacturers, motor vehicle dealers, and boat dealers.
<b>Fund Purpose</b>	The Motor Vehicle Commission Fund accounts for fees collected for the annual licensing of all manufacturers, motor vehicle dealers, wholesale motor vehicle auctions, public motor vehicle auctions, and wholesale motor vehicle dealers.
<b>Explanation of Unexpended Appropriation Amount</b>	The unexpended appropriation represents estimated appropriation lapse due to a reduction in projected expenditures.
<b>Explanation of Other Amounts</b>	N/A
<b>Explanation of Outstanding Projects</b>	N/A
<b>Explanation of Cash Flow Needs</b>	The cash flow needs amount represents three months of personal service and fringe benefit expenses. The fund's cash influx is during dealer renewal season (October-December).
<b>Other Notes</b>	Proceeds in the funds are designated for the administration of motor vehicle dealer licensing. Pursuant to Section 33.080, RSMo, at the end of the biennium, the State Treasurer's Office transfers the unexpended balance to General Revenue.

Totals include Non-Counts.

**STATE OF MISSOURI  
FUND FINANCIAL SUMMARY**

**DEPARTMENT:**  
**FUND NAME:** TIME Zone Fund  
**FUND NUMBER:** 1604

<input type="checkbox"/> Statutory	<input type="checkbox"/> Federal Fund	<input type="checkbox"/> Subject to Biennial Sweep
<input type="checkbox"/> Constitutional	<input type="checkbox"/> Administratively Created	<input type="checkbox"/> Subject to Other Sweeps (see notes)
<input type="checkbox"/> Statute or Constitutional Reference	<input type="checkbox"/> Interest Deposited to Fund	

	FY24 Adjusted Approp	FY24 Prior Year Actual	FY25 Adjusted Approps	FY26 Department Request	FY26 Governor Recommended
<b>FUND OPERATIONS</b>					
Beginning Cash Balance	0	0	0	(1,000,000)	(1,000,000)
Receipts:					
Revenue (Cash Basis: July 1 - June 30)	0	0	0	0	0
Transfers In	0	0	0	0	0
Total Receipts	0	0	0	0	0
Total Resources Available	0	0	0	(1,000,000)	(1,000,000)
Appropriations (Includes ReApprops):					
Operating Approps	1,000,000	0	1,000,000	1,000,000	0
Transfer Approps	0	0	0	0	0
Capital Improvements Approps	0	0	0	0	0
Total Approps	1,000,000	0	1,000,000	1,000,000	0
<b>BUDGET BALANCE</b>	(1,000,000)	0	(1,000,000)	(2,000,000)	(1,000,000)
Unexpended Appropriation	1,000,000	0	0	0	0
Other Adjustments	0	0	0	0	0
<b>ENDING CASH BALANCE</b>	0	0	(1,000,000)	(2,000,000)	(1,000,000)
<b>FUND OBLIGATIONS</b>					
<b>ENDING CASH BALANCE</b>	0	0	(1,000,000)	(2,000,000)	(1,000,000)
Other Obligations					
Outstanding Projects	0	0	0	0	0
Cashflow Needs	0	0	0	0	0
Total Other Obligations	0	0	0	0	0
<b>UNOBLIGATED CASH BALANCE</b>	0	0	(1,000,000)	(2,000,000)	(1,000,000)

Totals include Non-Counts.

**STATE OF MISSOURI  
FUND FINANCIAL SUMMARY**

**DEPARTMENT:**  
**FUND NAME:** TIME Zone Fund  
**FUND NUMBER:** 1604

<b>Revenue Source</b>	-
<b>Fund Purpose</b>	-
<b>Explanation of Unexpended Appropriation Amount</b>	-
<b>Explanation of Other Amounts</b>	-
<b>Explanation of Outstanding Projects</b>	-
<b>Explanation of Cash Flow Needs</b>	-
<b>Other Notes</b>	-

Totals include Non-Counts.

**STATE OF MISSOURI  
FUND FINANCIAL SUMMARY**

**DEPARTMENT:** DOR  
**FUND NAME:** Department of Revenue Information Fund  
**FUND NUMBER:** 1619

<input type="checkbox"/> Statutory	<input type="checkbox"/> Federal Fund	
<input type="checkbox"/> Constitutional	<input type="checkbox"/> Administratively Created	<input type="checkbox"/> Subject to Biennial Sweep
<input type="checkbox"/> Statute or Constitutional Reference	<input type="checkbox"/> Interest Deposited to Fund	<input type="checkbox"/> Subject to Other Sweeps (see notes)

	FY24 Adjusted Approp	FY24 Prior Year Actual	FY25 Adjusted Approps	FY26 Department Request	FY26 Governor Recommended
<b>FUND OPERATIONS</b>					
Beginning Cash Balance	0	0	(38,025)	(1,876,408)	(1,876,408)
Receipts:					
Revenue (Cash Basis: July 1 - June 30)	547,508	547,508	0	0	0
Transfers In	0	0	0	0	0
Total Receipts	547,508	547,508	0	0	0
Total Resources Available	547,508	547,508	(38,025)	(1,876,408)	(1,876,408)
Appropriations (Includes ReApprops):					
Operating Approps	5,000	0	5,000	5,000	0
Transfer Approps	1,835,533	585,533	1,833,383	1,250,000	0
Capital Improvements Approps	0	0	0	0	0
Total Approps	1,840,533	585,533	1,838,383	1,255,000	0
<b>BUDGET BALANCE</b>	(1,293,025)	(38,025)	(1,876,408)	(3,131,408)	(1,876,408)
Unexpended Appropriation	1,255,000	0	0	0	0
Other Adjustments	0	0	0	0	0
<b>ENDING CASH BALANCE</b>	(38,025)	(38,025)	(1,876,408)	(3,131,408)	(1,876,408)
<b>FUND OBLIGATIONS</b>					
<b>ENDING CASH BALANCE</b>	(38,025)	(38,025)	(1,876,408)	(3,131,408)	(1,876,408)
Other Obligations					
Outstanding Projects	0	0	0	0	0
Cashflow Needs	0	0	0	0	0
Total Other Obligations	0	0	0	0	0
<b>UNOBLIGATED CASH BALANCE</b>	(38,025)	(38,025)	(1,876,408)	(3,131,408)	(1,876,408)

Totals include Non-Counts.

**STATE OF MISSOURI  
FUND FINANCIAL SUMMARY**

**DEPARTMENT:** DOR

**FUND NAME:** Department of Revenue Information Fund

**FUND NUMBER:** 1619

<b>Revenue Source</b>	The DOR Information Fund, as authorized by Sections 32.067, 181.100, and 610.025, RSMo, receives the fees the Department charges for information requested by individuals, businesses, federal, state, and local governments.
<b>Fund Purpose</b>	The DOR Information Fund records revenues for the dissemination of information and publications to individuals, businesses, and federal, state and local governments.
<b>Explanation of Unexpended Appropriation Amount</b>	Amount unexpended is needed to balance the fund.
<b>Explanation of Other Amounts</b>	N/A
<b>Explanation of Outstanding Projects</b>	At the end of each fiscal year, the Department determines the amount to transfer from the DOR Information Fund to the State Highways and Transportation Department Fund. The FY21 transfer is calculated and transferred in FY22.
<b>Explanation of Cash Flow Needs</b>	-
<b>Other Notes</b>	Transfers are made from the DOR Information Fund to the State Highways and Transportation Department Fund in accordance with Section 32.067, RSMo.

Totals include Non-Counts.



**STATE OF MISSOURI  
FUND FINANCIAL SUMMARY**

**DEPARTMENT:** DOR  
**FUND NAME:** Motor Fuel Tax Fund  
**FUND NUMBER:** 1673

<input type="checkbox"/> Statutory	<input type="checkbox"/> Federal Fund	<input type="checkbox"/> Subject to Biennial Sweep
<input type="checkbox"/> Constitutional	<input type="checkbox"/> Administratively Created	<input type="checkbox"/> Subject to Other Sweeps (see notes)
<input type="checkbox"/> Statute or Constitutional Reference	<input type="checkbox"/> Interest Deposited to Fund	

<b>FUND OPERATIONS</b>	<b>FY24 Adjusted Approp</b>	<b>FY24 Prior Year Actual</b>	<b>FY25 Adjusted Approps</b>	<b>FY26 Department Request</b>	<b>FY26 Governor Recommended</b>
Beginning Cash Balance	0	0	1,331,157	(1,587,668,843)	(1,587,668,843)
Receipts:					
Revenue (Cash Basis: July 1 - June 30)	1,040,283,683	1,040,283,683	0	0	0
Transfers In	0	0	0	0	0
Total Receipts	1,040,283,683	1,040,283,683	0	0	0
Total Resources Available	1,040,283,683	1,040,283,683	1,331,157	(1,587,668,843)	(1,587,668,843)
Appropriations (Includes ReApprops):					
Operating Approps	356,000,000	276,983,763	536,000,000	536,000,000	0
Transfer Approps	898,000,000	761,968,763	1,053,000,000	1,053,000,000	0
Capital Improvements Approps	0	0	0	0	0
Total Approps	1,254,000,000	1,038,952,526	1,589,000,000	1,589,000,000	0
<b>BUDGET BALANCE</b>	(213,716,317)	1,331,157	(1,587,668,843)	(3,176,668,843)	(1,587,668,843)
Unexpended Appropriation	215,047,474	0	0	0	0
Other Adjustments	0	0	0	0	0
<b>ENDING CASH BALANCE</b>	1,331,157	1,331,157	(1,587,668,843)	(3,176,668,843)	(1,587,668,843)
<b>FUND OBLIGATIONS</b>					
<b>ENDING CASH BALANCE</b>	1,331,157	1,331,157	(1,587,668,843)	(3,176,668,843)	(1,587,668,843)
Other Obligations					
Outstanding Projects	0	0	0	0	0
Cashflow Needs	0	0	0	0	0
Total Other Obligations	0	0	0	0	0
<b>UNOBLIGATED CASH BALANCE</b>	1,331,157	1,331,157	(1,587,668,843)	(3,176,668,843)	(1,587,668,843)

Totals include Non-Counts.

**STATE OF MISSOURI  
FUND FINANCIAL SUMMARY**

**DEPARTMENT:** DOR  
**FUND NAME:** Motor Fuel Tax Fund  
**FUND NUMBER:** 1673

<b>Revenue Source</b>	The Motor Fuel Tax Fund was created pursuant to Section 142.345.1, RSMo, for the deposit of all revenue derived from the motor fuel tax imposed upon highway users as incident to their use of the highways of this state.
<b>Fund Purpose</b>	The motor fuel tax rate is 17 cents per gallon. Disposition of the tax is through the Motor Fuel Tax Fund to the State Highways and Transportation Department Fund and to the agency fund Fuel Local Deposit (FLOYD) Fund for distribution to all counties and incorporated cities.
<b>Explanation of Unexpended Appropriation Amount</b>	The unexpended appropriation represents estimated appropriation lapse due to projected transfers and distributions.
<b>Explanation of Other Amounts</b>	-
<b>Explanation of Outstanding Projects</b>	-
<b>Explanation of Cash Flow Needs</b>	The cash flow represents the anticipated transfers to occur in July.
<b>Other Notes</b>	All remaining proceeds in excess of the allocation to other entities is transferred to the State Highways and Transportation Department Fund.

Totals include Non-Counts.

**STATE OF MISSOURI  
FUND FINANCIAL SUMMARY**

**DEPARTMENT:**

**FUND NAME:** Motor Vehicle Administration Technology Fund

**FUND NUMBER:** 1696

Statutory  
Constitutional  
Statute or Constitutional Reference

Federal Fund  
Administratively Created  
Interest Deposited to Fund

Subject to Biennial Sweep  
Subject to Other Sweeps (see notes)

	FY24	FY24	FY25	FY26	FY26
<b>FUND OPERATIONS</b>	<b>Adjusted Approp</b>	<b>Prior Year Actual</b>	<b>Adjusted Approps</b>	<b>Department Request</b>	<b>Governor Recommended</b>
Beginning Cash Balance	0	0	7,991,290	(20,457,540)	(20,457,540)
Receipts:					
Revenue (Cash Basis: July 1 - June 30)	23,951,008	23,951,008	0	0	0
Transfers In	0	0	0	0	0
Total Receipts	23,951,008	23,951,008	0	0	0
Total Resources Available	23,951,008	23,951,008	7,991,290	(20,457,540)	(20,457,540)
Appropriations (Includes ReApprops):					
Operating Approps	27,667,156	15,617,006	27,688,505	688,505	0
Transfer Approps	489,371	342,713	760,325	450,811	0
Capital Improvements Approps	0	0	0	0	0
Total Approps	28,156,527	15,959,719	28,448,830	1,139,316	0
<b>BUDGET BALANCE</b>	(4,205,519)	7,991,290	(20,457,540)	(21,596,856)	(20,457,540)
Unexpended Appropriation	12,196,809	0	0	0	0
Other Adjustments	0	0	0	0	0
<b>ENDING CASH BALANCE</b>	7,991,290	7,991,290	(20,457,540)	(21,596,856)	(20,457,540)
<b>FUND OBLIGATIONS</b>					
<b>ENDING CASH BALANCE</b>	7,991,290	7,991,290	(20,457,540)	(21,596,856)	(20,457,540)
Other Obligations					
Outstanding Projects	0	0	0	0	0
Cashflow Needs	0	0	0	0	0
Total Other Obligations	0	0	0	0	0
<b>UNOBLIGATED CASH BALANCE</b>	7,991,290	7,991,290	(20,457,540)	(21,596,856)	(20,457,540)

Totals include Non-Counts.

**STATE OF MISSOURI  
FUND FINANCIAL SUMMARY**

**DEPARTMENT:**

**FUND NAME:** Motor Vehicle Administration Technology Fund

**FUND NUMBER:** 1696

<b>Revenue Source</b>	-
<b>Fund Purpose</b>	-
<b>Explanation of Unexpended Appropriation Amount</b>	-
<b>Explanation of Other Amounts</b>	-
<b>Explanation of Outstanding Projects</b>	-
<b>Explanation of Cash Flow Needs</b>	-
<b>Other Notes</b>	-

Totals include Non-Counts.

**STATE OF MISSOURI  
FUND FINANCIAL SUMMARY**

**DEPARTMENT:** DOR  
**FUND NAME:** Debt Offset Escrow Fund  
**FUND NUMBER:** 1753

<input type="checkbox"/> Statutory	<input type="checkbox"/> Federal Fund	
<input type="checkbox"/> Constitutional	<input type="checkbox"/> Administratively Created	<input type="checkbox"/> Subject to Biennial Sweep
<input type="checkbox"/> Statute or Constitutional Reference	<input type="checkbox"/> Interest Deposited to Fund	<input type="checkbox"/> Subject to Other Sweeps (see notes)

	FY24	FY24	FY25	FY26	FY26
<b>FUND OPERATIONS</b>	<b>Adjusted Approp</b>	<b>Prior Year Actual</b>	<b>Adjusted Approps</b>	<b>Department Request</b>	<b>Governor Recommended</b>
Beginning Cash Balance	0	0	(767,419)	(37,687,538)	(37,687,538)
Receipts:					
Revenue (Cash Basis: July 1 - June 30)	391,890	391,890	0	0	0
Transfers In	22,783,856	22,783,856	0	0	0
Total Receipts	23,175,746	23,175,746	0	0	0
Total Resources Available	23,175,746	23,175,746	(767,419)	(37,687,538)	(37,687,538)
Appropriations (Includes ReApprops):					
Operating Approps	27,094,119	17,714,614	30,344,119	7,339,119	0
Transfer Approps	6,526,000	6,228,551	6,576,000	1,250,000	0
Capital Improvements Approps	0	0	0	0	0
Total Approps	33,620,119	23,943,165	36,920,119	8,589,119	0
<b>BUDGET BALANCE</b>	(10,444,373)	(767,419)	(37,687,538)	(46,276,657)	(37,687,538)
Unexpended Appropriation	9,676,954	0	0	0	0
Other Adjustments	0	0	0	0	0
<b>ENDING CASH BALANCE</b>	(767,419)	(767,419)	(37,687,538)	(46,276,657)	(37,687,538)
<b>FUND OBLIGATIONS</b>					
<b>ENDING CASH BALANCE</b>	(767,419)	(767,419)	(37,687,538)	(46,276,657)	(37,687,538)
Other Obligations					
Outstanding Projects	0	0	0	0	0
Cashflow Needs	0	0	0	0	0
Total Other Obligations	0	0	0	0	0
<b>UNOBLIGATED CASH BALANCE</b>	(767,419)	(767,419)	(37,687,538)	(46,276,657)	(37,687,538)

Totals include Non-Counts.

**STATE OF MISSOURI  
FUND FINANCIAL SUMMARY**

**DEPARTMENT:** DOR  
**FUND NAME:** Debt Offset Escrow Fund  
**FUND NUMBER:** 1753

<b>Revenue Source</b>	Intercepted tax refunds
<b>Fund Purpose</b>	The Debt Offset Escrow Fund receives amounts equal to tax refunds owed to individuals not to exceed the amount of claimed debt certified by a state agency. Once the debt is resolved, the money is paid to the proper party.
<b>Explanation of Unexpended Appropriation Amount</b>	The unexpended appropriation represents estimated appropriation lapse due to reduction in expected expenditures.
<b>Explanation of Other Amounts</b>	-
<b>Explanation of Outstanding Projects</b>	-
<b>Explanation of Cash Flow Needs</b>	The cash flow need represents the anticipated transfers to occur in July.
<b>Other Notes</b>	-

Totals include Non-Counts.

**STATE OF MISSOURI  
FUND FINANCIAL SUMMARY**

**DEPARTMENT:** DOR

**FUND NAME:** Department of Revenue Specialty Plate Fund

**FUND NUMBER:** 1775

Statutory  
Constitutional  
Statute or Constitutional Reference

Federal Fund  
Administratively Created  
Interest Deposited to Fund

Subject to Biennial Sweep  
Subject to Other Sweeps (see notes)

	FY24	FY24	FY25	FY26	FY26
<b>FUND OPERATIONS</b>	<b>Adjusted Approp</b>	<b>Prior Year Actual</b>	<b>Adjusted Approps</b>	<b>Department Request</b>	<b>Governor Recommended</b>
Beginning Cash Balance	0	0	5,268	(47,827)	(47,827)
Receipts:					
Revenue (Cash Basis: July 1 - June 30)	5,268	5,268	0	0	0
Transfers In	0	0	0	0	0
Total Receipts	5,268	5,268	0	0	0
Total Resources Available	5,268	5,268	5,268	(47,827)	(47,827)
Appropriations (Includes ReApprops):					
Operating Approps	27,975	0	28,776	28,776	0
Transfer Approps	23,583	0	24,319	23,819	0
Capital Improvements Approps	0	0	0	0	0
Total Approps	51,558	0	53,095	52,595	0
<b>BUDGET BALANCE</b>	(46,290)	5,268	(47,827)	(100,422)	(47,827)
Unexpended Appropriation	51,558	0	0	0	0
Other Adjustments	0	0	0	0	0
<b>ENDING CASH BALANCE</b>	5,268	5,268	(47,827)	(100,422)	(47,827)
<b>FUND OBLIGATIONS</b>					
<b>ENDING CASH BALANCE</b>	5,268	5,268	(47,827)	(100,422)	(47,827)
Other Obligations					
Outstanding Projects	0	0	0	0	0
Cashflow Needs	0	0	0	0	0
Total Other Obligations	0	0	0	0	0
<b>UNOBLIGATED CASH BALANCE</b>	5,268	5,268	(47,827)	(100,422)	(47,827)

Totals include Non-Counts.

**STATE OF MISSOURI  
FUND FINANCIAL SUMMARY**

**DEPARTMENT:** DOR

**FUND NAME:** Department of Revenue Specialty Plate Fund

**FUND NUMBER:** 1775

<b>Revenue Source</b>	The DOR Specialty Plate Fund, as authorized by Section 301.3150.1, RSMo, receives deposits for reviewing and developing specialty license plates.
<b>Fund Purpose</b>	The DOR Specialty Plate Fund records revenues and expenditures for the review and development of specialty plates by organizations seeking a special license plate.
<b>Explanation of Unexpended Appropriation Amount</b>	The unexpended appropriation represents estimated appropriation lapse due to a reduction in projected expenditures.
<b>Explanation of Other Amounts</b>	-
<b>Explanation of Outstanding Projects</b>	Transfers are made annually from the DOR Specialty Plate Fund to the State Highways and Transportation Department Fund in accordance with Section 301.3150.3, RSMo.
<b>Explanation of Cash Flow Needs</b>	-
<b>Other Notes</b>	Transfers are made from the DOR Specialty Plate Fund to the State Highways and Transportation Department Fund in accordance with Section 301.3150.3, RSMo.

Totals include Non-Counts.



**STATE OF MISSOURI  
FUND FINANCIAL SUMMARY**

**DEPARTMENT:** DOR  
**FUND NAME:** Tobacco Control Special Fund  
**FUND NUMBER:** 1984

<input type="checkbox"/> Statutory	<input type="checkbox"/> Federal Fund	<input type="checkbox"/> Subject to Biennial Sweep
<input type="checkbox"/> Constitutional	<input type="checkbox"/> Administratively Created	<input type="checkbox"/> Subject to Other Sweeps (see notes)
<input type="checkbox"/> Statute or Constitutional Reference	<input type="checkbox"/> Interest Deposited to Fund	

	FY24	FY24	FY25	FY26	FY26
<b>FUND OPERATIONS</b>	<b>Adjusted Approp</b>	<b>Prior Year Actual</b>	<b>Adjusted Approps</b>	<b>Department Request</b>	<b>Governor Recommended</b>
Beginning Cash Balance	0	0	30,210	(50,209)	(50,209)
Receipts:					
Revenue (Cash Basis: July 1 - June 30)	32,761	32,761	0	0	0
Transfers In	0	0	0	0	0
Total Receipts	32,761	32,761	0	0	0
Total Resources Available	32,761	32,761	30,210	(50,209)	(50,209)
Appropriations (Includes ReApprops):					
Operating Approps	54,774	0	56,420	56,420	0
Transfer Approps	23,830	2,551	23,999	22,999	0
Capital Improvements Approps	0	0	0	0	0
Total Approps	78,604	2,551	80,419	79,419	0
<b>BUDGET BALANCE</b>	(45,843)	30,210	(50,209)	(129,628)	(50,209)
Unexpended Appropriation	76,053	0	0	0	0
Other Adjustments	0	0	0	0	0
<b>ENDING CASH BALANCE</b>	30,210	30,210	(50,209)	(129,628)	(50,209)
<b>FUND OBLIGATIONS</b>					
<b>ENDING CASH BALANCE</b>	30,210	30,210	(50,209)	(129,628)	(50,209)
Other Obligations					
Outstanding Projects	0	0	0	0	0
Cashflow Needs	0	0	0	0	0
Total Other Obligations	0	0	0	0	0
<b>UNOBLIGATED CASH BALANCE</b>	30,210	30,210	(50,209)	(129,628)	(50,209)

Totals include Non-Counts.

**STATE OF MISSOURI  
FUND FINANCIAL SUMMARY**

**DEPARTMENT:** DOR  
**FUND NAME:** Tobacco Control Special Fund  
**FUND NUMBER:** 1984

<b>Revenue Source</b>	The Tobacco Control Special Fund, as authorized by Section 196.1035.4, RSMo, receives deposits of penalties and remedies assessed to tobacco product manufacturers for non-compliance with the Tobacco Master Settlement Agreement.
<b>Fund Purpose</b>	The Tobacco Control Special Fund accounts for penalties assessed to tobacco product manufacturers for non-compliance with the Tobacco Master Settlement Agreement.
<b>Explanation of Unexpended Appropriation Amount</b>	-
<b>Explanation of Other Amounts</b>	-
<b>Explanation of Outstanding Projects</b>	-
<b>Explanation of Cash Flow Needs</b>	-
<b>Other Notes</b>	Any monies remaining in the fund at the end of the biennium shall revert to the credit of the General Revenue Fund.

Totals include Non-Counts.

**CORE DECISION ITEM**

Revenue  
State Tax Commission  
CORE - State Tax Commission

Budget Unit 190051B  
Bill Section 04.165

**1. CORE FINANCIAL SUMMARY**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	2,737,027	0	0	2,737,027
EE	176,209	0	0	176,209
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>2,913,236</b>	<b>0</b>	<b>0</b>	<b>2,913,236</b>

FTE	37.00	0.00	0.00	37.00
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Est. Fringe	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

**2. CORE DESCRIPTION**

The State Tax Commission is a quasi-judicial administrative agency created by the Missouri Constitution to perform six basic functions:  
 1)To equalize inter and intra county assessments, 2)Conduct de novo judicial hearings regarding valuation and classification appeals from local boards of equalization,  
 3)Formulate and implement statewide assessment policy and procedures to comport with statutory and constitutional mandates,  
 4)Supervise local assessing officials and local assessment programs to ensure compliance with statewide policy requirements,  
 5)Conduct ratio studies to determine the assessment level in each county and to measure the quality of assessments, and  
 6)Assess the distributable property of railroads and utilities.

**3. PROGRAM LISTING (list programs included in this core funding)**

Administration  
Legal  
Original Assessment  
Local Assistance

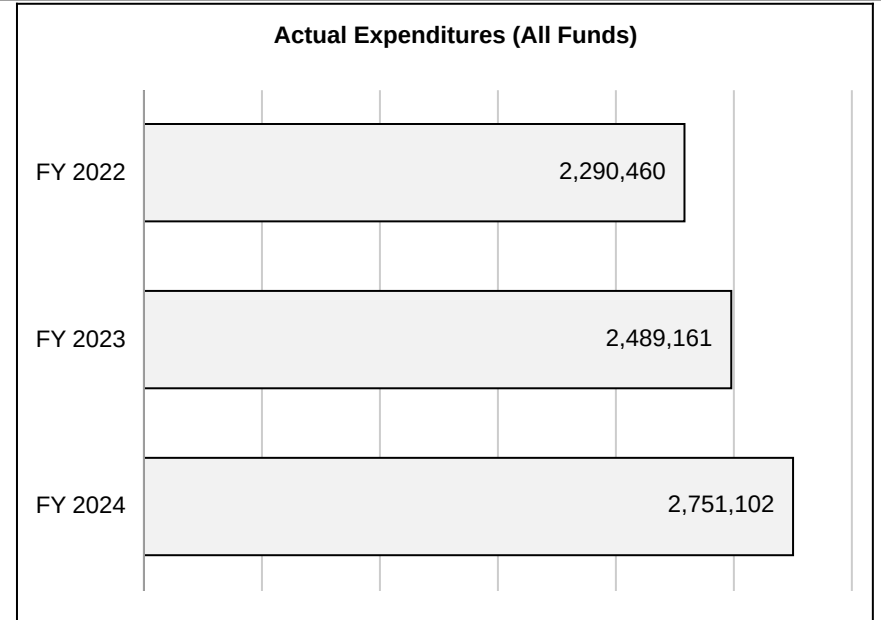
**CORE DECISION ITEM**

**Revenue**  
**State Tax Commission**  
**CORE - State Tax Commission**

**Budget Unit 190051B**  
**Bill Section 04.165**

**4. FINANCIAL HISTORY**

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations ( All Funds)	2,452,330	2,615,132	2,828,370	2,913,236
Less Reverted (All Funds)	(63,286)	(67,491)	(72,934)	(75,099)
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	(61,000)	0
Plus Transfers In	0	0	61,000	0
Budget Authority (All Funds)	2,389,044	2,547,641	2,755,436	2,838,137
Actual Expenditures (all Fund)	2,290,460	2,489,161	2,751,102	N/A
Unexpended (All Funds)	98,584	58,480	4,334	N/A
Unexpended by Fund:				
General Revenue	98,584	58,480	4,334	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**CORE DECISION ITEM**

Revenue  
State Tax Commission  
CORE - State Tax Commission

Budget Unit 190051B  
Bill Section 04.165

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>TAFP After VETOES</b>							
	PS	37.00	2,737,027	0	0	2,737,027	
	EE	0.00	176,209	0	0	176,209	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>37.00</b>	<b>2,913,236</b>	<b>0</b>	<b>0</b>	<b>2,913,236</b>	
<b>One-Times</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FY 26 Beginning Core</b>							
	PS	37.00	2,737,027	0	0	2,737,027	
	EE	0.00	176,209	0	0	176,209	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>37.00</b>	<b>2,913,236</b>	<b>0</b>	<b>0</b>	<b>2,913,236</b>	
<b>Department Request Adjustments</b>							

**CORE DECISION ITEM**

Revenue  
State Tax Commission  
CORE - State Tax Commission

Budget Unit 190051B

Bill Section 04.165

			Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Core Reallocation	CRA.19B.014	10083	PS	0.00	0	0	0	0	STC Core Reallocation
Core Reallocation	CRA.19B.014	12138	EE	0.00	0	0	0	0	STC Core Reallocation
<b>Net Department Request Adjustments</b>				<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Department Request Core</b>									
			PS	37.00	2,737,027	0	0	2,737,027	
			EE	0.00	176,209	0	0	176,209	
			PD	0.00	0	0	0	0	
			TRF	0.00	0	0	0	0	
			<b>Total</b>	<b>37.00</b>	<b>2,913,236</b>	<b>0</b>	<b>0</b>	<b>2,913,236</b>	
<b>Governor's Recommended Core</b>									
			PS	0.00	0	0	0	0	
			EE	0.00	0	0	0	0	
			PD	0.00	0	0	0	0	
			TRF	0.00	0	0	0	0	
			<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CORE DECISION ITEM**

**Revenue**  
**State Tax Commission**  
**CORE - State Tax Commission**

**Budget Unit 190051B**

**Bill Section 04.165**

**Summary of the Core by Expenditure Types**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Regular Wages	2,652,161	37.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Leave Payouts	0	0.00	8,924	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Benefit Eligible Wages	0	0.00	2,357,787	33.73	2,737,027	37.00	282,286	4.00	2,737,027	37.00	0	0.00
Planned Hourly Wages	0	0.00	112,062	1.21	0	0.00	14,489	0.16	0	0.00	0	0.00
Provisional Wages	0	0.00	26,246	0.42	0	0.00	0	0.00	0	0.00	0	0.00
Seasonal Wages	0	0.00	14,160	0.09	0	0.00	8,640	0.05	0	0.00	0	0.00
<b>Total PS</b>	<b>2,652,161</b>	<b>37.00</b>	<b>2,519,179</b>	<b>35.44</b>	<b>2,737,027</b>	<b>37.00</b>	<b>305,415</b>	<b>4.21</b>	<b>2,737,027</b>	<b>37.00</b>	<b>0</b>	<b>0.00</b>
In State Travel	49,003	0.00	50,411	0.00	43,003	0.00	2,169	0.00	52,084	0.00	0	0.00
Out of State Travel	7,875	0.00	7,699	0.00	7,875	0.00	0	0.00	9,875	0.00	0	0.00
Supplies	50,000	0.00	41,885	0.00	50,000	0.00	4,756	0.00	43,500	0.00	0	0.00
Professional Development	27,280	0.00	18,389	0.00	27,280	0.00	1,500	0.00	30,280	0.00	0	0.00
Communications Services and Supplies	5,000	0.00	4,391	0.00	5,000	0.00	0	0.00	5,000	0.00	0	0.00
Professional Services	8,798	0.00	5,984	0.00	9,798	0.00	1,640	0.00	9,798	0.00	0	0.00
Maintenance and Repair Services	16,071	0.00	13,754	0.00	16,071	0.00	1,727	0.00	16,071	0.00	0	0.00
Motorized Equipment	736	0.00	0	0.00	736	0.00	0	0.00	736	0.00	0	0.00
Office Equipment Expenses	7,681	0.00	0	0.00	7,681	0.00	0	0.00	100	0.00	0	0.00
Other Equipment	965	0.00	0	0.00	965	0.00	0	0.00	965	0.00	0	0.00
Building Lease Payments Operating	200	0.00	88,100	0.00	200	0.00	0	0.00	200	0.00	0	0.00
Equipment Lease Payments	100	0.00	0	0.00	100	0.00	0	0.00	100	0.00	0	0.00
Miscellaneous Expenses	2,500	0.00	1,311	0.00	7,500	0.00	0	0.00	7,500	0.00	0	0.00
<b>Total EE</b>	<b>176,209</b>	<b>0.00</b>	<b>231,923</b>	<b>0.00</b>	<b>176,209</b>	<b>0.00</b>	<b>11,792</b>	<b>0.00</b>	<b>176,209</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

**CORE DECISION ITEM**

Revenue  
State Tax Commission  
CORE - State Tax Commission

Budget Unit 190051B

Bill Section 04.165

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
<b>Grand Total</b>	<b>2,828,370</b>	<b>37.00</b>	<b>2,751,102</b>	<b>35.44</b>	<b>2,913,236</b>	<b>37.00</b>	<b>317,207</b>	<b>4.21</b>	<b>2,913,236</b>	<b>37.00</b>	<b>0</b>	<b>0.00</b>



**FLEXIBILITY REQUEST FORM**

<b>BUDGET UNIT NUMBER:</b> 86911C	<b>DEPARTMENT:</b> Revenue
<b>BUDGET UNIT NAME:</b> State Tax Commission	
<b>HOUSE BILL SECTION:</b> 4.165	<b>DIVISION:</b> State Tax Commission

**1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.**

**DEPARTMENT REQUEST**

The State Tax Commission is requesting 10% flexibility based on total GR funding for FY-2026. Flexibility was granted at 10% in FY-2016 through FY-2025 and at 25% in FY-2014 and FY-2015.

**2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.**

PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED	BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
	\$5,000 - \$30,000	\$5,000 - \$30,000

**3. Please explain how flexibility was used in the prior and/or current years.**

PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
	The planned utilization of any flexibility requests would be to pay on-going expenses due to travel to assist counties as well as education needs and requirements for team members.

**CORE DECISION ITEM**

Revenue  
Assessment Maintenance  
CORE - Assessment Maintenance

Budget Unit 190052B  
Bill Section 04.170

**1. CORE FINANCIAL SUMMARY**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	11,267,191	0	0	11,267,191
TRF	0	0	0	0
<b>Total</b>	<b>11,267,191</b>	<b>0</b>	<b>0</b>	<b>11,267,191</b>

FTE                                    **0.00**                                    **0.00**                                    **0.00**                                    **0.00**

<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

FTE                                    **0.00**                                    **0.00**                                    **0.00**                                    **0.00**

<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

**2. CORE DESCRIPTION**

Section 137.750, RSMo., states the State of Missouri may provide local assessment jurisdictions with up to 60% of all costs associated with implementing a two-year reassessment plan. The current assessment maintenance appropriation reimburses at 50% of all costs associated with implementing a two-year reassessment plan. This core request in the amount of \$11,155,433 will provide reimbursements to counties at \$3.30 per parcel based upon the 2021 parcel count of 3,380,434.

The median cost per parcel required to implement the statewide assessment program stands at \$19.46. The core request provides funding to pay for 12% of the actual cost required to assess property in the State of Missouri with the balance of 88% being borne by local government and public school districts. Property tax revenues in 2021 were approximately \$8.96 billion, of which roughly \$6.7 billion provides funding to local public schools.

**3. PROGRAM LISTING (list programs included in this core funding)**

Assessment Maintenance

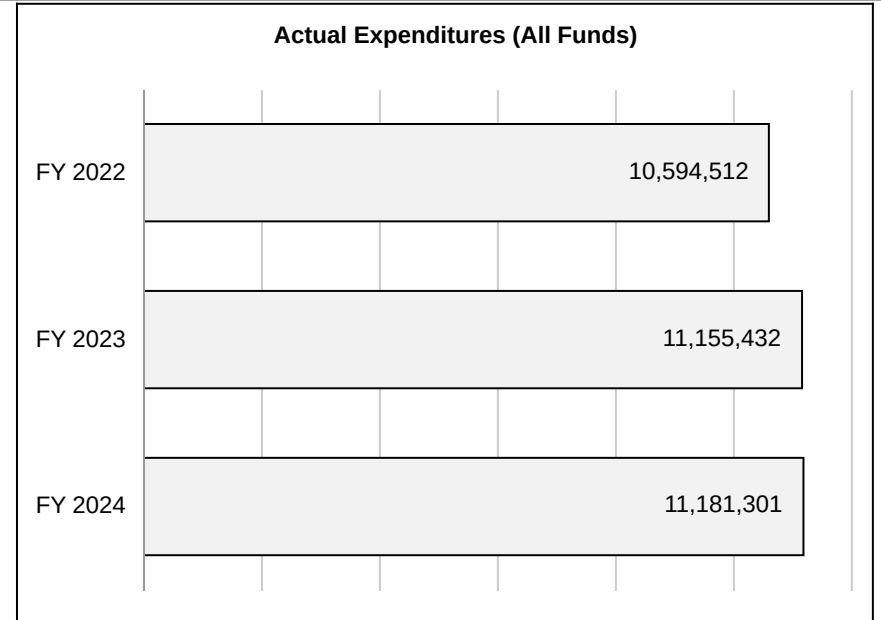
**CORE DECISION ITEM**

**Revenue**  
**Assessment Maintenance**  
**CORE - Assessment Maintenance**

**Budget Unit 190052B**  
**Bill Section 04.170**

**4. FINANCIAL HISTORY**

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations ( All Funds)	10,595,322	11,155,433	11,217,163	11,267,191
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	10,595,322	11,155,433	11,217,163	11,267,191
Actual Expenditures (all Fund)	10,594,512	11,155,432	11,181,301	N/A
Unexpended (All Funds)	810	1	35,862	N/A
Unexpended by Fund:				
General Revenue	810	1	35,862	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**CORE DECISION ITEM**

Revenue  
Assessment Maintenance  
CORE - Assessment Maintenance

Budget Unit 190052B  
Bill Section 04.170

**5. CORE RECONCILIATION DETAIL**

	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>FED</b>	<b>OTHER</b>	<b>TOTAL</b>	<b>Explanation</b>
<b>TAFP After VETOES</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	11,267,191	0	0	11,267,191	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>11,267,191</b>	<b>0</b>	<b>0</b>	<b>11,267,191</b>	
<b>One-Times</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FY 26 Beginning Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	11,267,191	0	0	11,267,191	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>11,267,191</b>	<b>0</b>	<b>0</b>	<b>11,267,191</b>	
<b>Department Request Adjustments</b>							

**CORE DECISION ITEM**

Revenue  
 Assessment Maintenance  
 CORE - Assessment Maintenance

Budget Unit 190052B

Bill Section 04.170

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>Net Department Request Adjustments</b>		<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Department Request Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	11,267,191	0	0	11,267,191	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>11,267,191</b>	<b>0</b>	<b>0</b>	<b>11,267,191</b>	
<b>Governor's Recommended Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CORE DECISION ITEM**

Revenue  
 Assessment Maintenance  
 CORE - Assessment Maintenance

Budget Unit 190052B  
 Bill Section 04.170

**Summary of the Core by Expenditure Types**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Program Disbursements	11,217,163	0.00	11,181,301	0.00	11,267,191	0.00	0	0.00	11,267,191	0.00	0	0.00
<b>Total PSD</b>	<b>11,217,163</b>	<b>0.00</b>	<b>11,181,301</b>	<b>0.00</b>	<b>11,267,191</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>11,267,191</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Grand Total</b>	<b>11,217,163</b>	<b>0.00</b>	<b>11,181,301</b>	<b>0.00</b>	<b>11,267,191</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>11,267,191</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

**NEW DECISION ITEM  
RANK: 011 OF 15**

Assessment Maintenance  
Assessment Maintenance  
NOP-Asmnt Mt 2024 Parcel Count  
DI# NOP.19B.012

Budget Unit 190052B  
Bill Section 4.170

**1. AMOUNT OF REQUEST**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	47,692	0	0	47,692
TRF	0	0	0	0
<b>Total</b>	<b>47,692</b>	<b>0</b>	<b>0</b>	<b>47,692</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Est. Fringe</b>	0	0	0	0

*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Est. Fringe</b>	0	0	0	0

*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

**2. THIS REQUEST CAN BE CATEGORIZED AS:**

Cost to Continue

**3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.**

Section 137.750, RSMo, states the State of Missouri may provide local assessment jurisdiction with up to 60% of all costs associated with implementing a two-year assessment plan not to exceed \$7.00 per parcel. The State currently reimburses one-half of these assessment costs. County assessment program costs range from \$11.44 to \$37.88 per parcel, with a median cost per parcel of \$20.40, and costs continue to increase. This request in the amount of \$528,029, and the core request of \$11,217,163, will provide funding at \$3.30 per parcel utilizing the 2024 parcel count of 3,428,752 for FY-2026. The increase in parcel count from 2023 to 2024 is 14,452 parcels.

**NEW DECISION ITEM**

**RANK: 011 OF 15**

Assessment Maintenance  
 Assessment Maintenance  
 NOP-Asmnt Mt 2024 Parcel Count  
 DI# NOP.19B.012

Budget Unit 190052B

Bill Section 4.170

**4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)**

3,428,752 parcels x \$3.30 per parcel = \$11,314,882, less the core request of \$11,267,190 = \$47,692.

**5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.**

Budget Account Class/Job Class	DTREQ GR DOLLAR	DTREQ GR FTE	DTREQ FED DOLLAR	DTREQ FED FTE	DTREQ OTHER DOLLAR	DTREQ OTHER FTE	DTREQ TOTAL DOLLAR	DTREQ TOTAL FTE	DTREQ One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
680ZZZZ:Program Disbursements	47,692		0		0		47,692		0
Total PSD	47,692		0		0		47,692		0
Total TRF	0		0		0		0		0
<b>Grand Total</b>	<b>47,692</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>47,692</b>	<b>0.00</b>	<b>0</b>
Budget Object Class/Job Class	GVREC GR DOLLAR	GVREC GR FTE	GVREC FED DOLLAR	GVREC FED FTE	GVREC OTHER DOLLAR	GVREC OTHER FTE	GVREC TOTAL DOLLAR	GVREC TOTAL FTE	GVREC One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
<b>Grand Total</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>



**CORE DECISION ITEM**

Revenue  
Missouri Lottery Commission  
CORE - Operating

Budget Unit 190054B  
Bill Section 04.180

**1. CORE FINANCIAL SUMMARY**

	FY 2026 Department Working			
	GR	Federal	Other	Total
PS	0	0	9,059,595	9,059,595
EE	0	0	56,627,410	56,627,410
PSD	0	0	9,450	9,450
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>65,696,455</b>	<b>65,696,455</b>

FTE                                    **0.00**                                    **0.00**                                    **153.50**                                    **153.50**

<b>Est. Fringe</b>	0	0	5,919,264	5,919,264
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds:                    1657:Lottery Enterprise Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

FTE                                    **0.00**                                    **0.00**                                    **0.00**                                    **0.00**

<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

**2. CORE DESCRIPTION**

The Missouri Lottery requests continued core funding for personal services, expense and equipment, vendor payments, advertising, and responsible gaming messaging to continue to fulfill the mission of helping fund educational opportunities for Missouri students, supporting Missouri business and entertaining millions.

**3. PROGRAM LISTING (list programs included in this core funding)**

Direct and related costs to produce, manage and market approved Lottery games and tickets during the fiscal year.

**CORE DECISION ITEM**

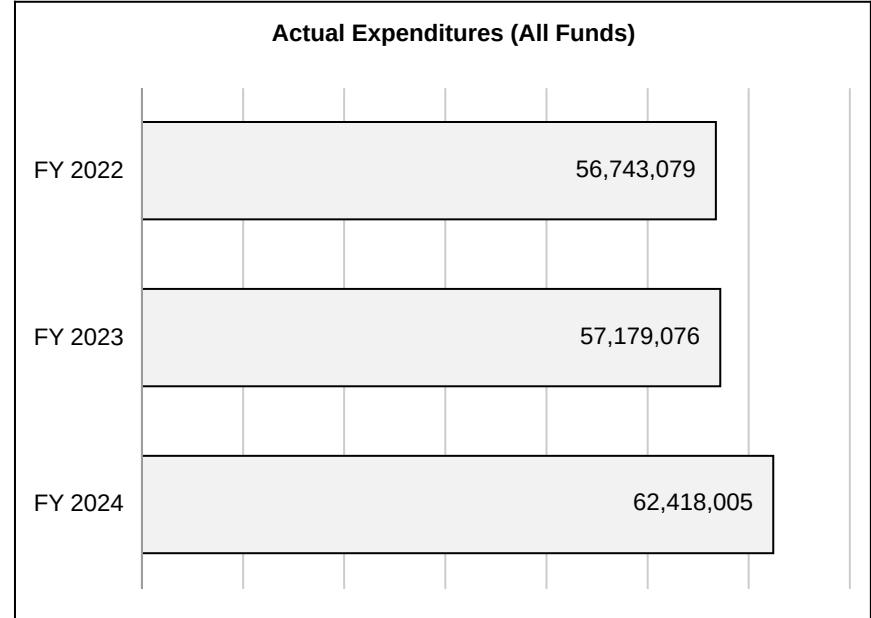
**Revenue**  
**Missouri Lottery Commission**  
**CORE - Operating**

**Budget Unit 190054B**

**Bill Section 04.180**

**4. FINANCIAL HISTORY**

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations ( All Funds)	60,836,645	61,398,432	67,615,539	65,696,455
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	60,836,645	61,398,432	67,615,539	65,696,455
Actual Expenditures (all Fund)	56,743,079	57,179,076	62,418,005	N/A
Unexpended (All Funds)	4,093,566	4,219,356	5,197,534	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	4,093,566	4,219,356	5,197,534	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**CORE DECISION ITEM**

**Revenue**  
**Missouri Lottery Commission**  
**CORE - Operating**

**Budget Unit 190054B**

**Bill Section 04.180**

**NOTES:**

Supplemental budget requests were approved in the amount of \$5,359,864 in FY 22 and \$6,992,701 in FY 23 for sales-related vendor costs due to removal of estimated "E" appropriation and separate appropriation for advertising in FY 2014, subsequent breakout of vendor costs as a separate appropriation in FY 2015 and breakout of Pull-Tab vendor costs as an additional appropriation in FY 17, with no flexibility between appropriations.

Unexpended balance in all three years is mainly due to unexpended Pull-Tab vendor costs appropriation.

**CORE DECISION ITEM**

Revenue  
Missouri Lottery Commission  
CORE - Operating

Budget Unit 190054B

Bill Section 04.180

**5. CORE RECONCILIATION DETAIL**

	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>FED</b>	<b>OTHER</b>	<b>TOTAL</b>	<b>Explanation</b>
<b>TAFP After VETOES</b>							
	PS	153.50	0	0	9,059,595	9,059,595	
	EE	0.00	0	0	56,627,410	56,627,410	
	PD	0.00	0	0	9,450	9,450	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>153.50</b>	<b>0</b>	<b>0</b>	<b>65,696,455</b>	<b>65,696,455</b>	
<b>One-Times</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FY 26 Beginning Core</b>							
	PS	153.50	0	0	9,059,595	9,059,595	
	EE	0.00	0	0	56,627,410	56,627,410	
	PD	0.00	0	0	9,450	9,450	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>153.50</b>	<b>0</b>	<b>0</b>	<b>65,696,455</b>	<b>65,696,455</b>	
<b>Department Working Adjustments</b>							

**CORE DECISION ITEM**

**Revenue**  
**Missouri Lottery Commission**  
**CORE - Operating**

**Budget Unit 190054B**

**Bill Section 04.180**

			<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>FED</b>	<b>OTHER</b>	<b>TOTAL</b>	<b>Explanation</b>
Core Reallocation	CRA.19B.002	19156	PS	0.00	0	0	0	0	Core Reallocation
Core Reallocation	CRA.19B.003	19156	PS	0.00	0	0	0	0	Core Reallocation
Core Reallocation	CRA.19B.004	19156	PS	0.00	0	0	0	0	Bucket reallocation
Core Reallocation	CRA.19B.005	19156	PS	0.50	0	0	32,491	32,491	Bucket Reallocation
Core Reallocation	CRA.19B.006	19156	PS	0.00	0	0	0	0	Bucket Reallocation
Core Reallocation	CRA.19B.008	19156	PS	(0.50)	0	0	(32,491)	(32,491)	Bucket Reallocation
Core Reallocation	CRA.19B.001	11653	EE	0.00	0	0	0	0	Core Reallocation
Core Reallocation	CRA.19B.001	19001	EE	0.00	0	0	0	0	Core Reallocation
Core Reallocation	CRA.19B.002	19157	EE	0.00	0	0	0	0	Core Reallocation
Core Reallocation	CRA.19B.007	11653	EE	0.00	0	0	0	0	Core Reallocation
<b>Net Department Working Adjustments</b>				<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Department Working Core</b>									
			PS	153.50	0	0	9,059,595	9,059,595	
			EE	0.00	0	0	56,627,410	56,627,410	
			PD	0.00	0	0	9,450	9,450	
			TRF	0.00	0	0	0	0	
			<b>Total</b>	<b>153.50</b>	<b>0</b>	<b>0</b>	<b>65,696,455</b>	<b>65,696,455</b>	
<b>Governor's Recommended Core</b>									
			PS	0.00	0	0	0	0	
			EE	0.00	0	0	0	0	

**CORE DECISION ITEM**

**Revenue**  
**Missouri Lottery Commission**  
**CORE - Operating**

**Budget Unit 190054B**  
**Bill Section 04.180**

PD	0.00	0	0	0	0
TRF	0.00	0	0	0	0
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**CORE DECISION ITEM**

**Revenue**  
**Missouri Lottery Commission**  
**CORE - Operating**

**Budget Unit 190054B**

**Bill Section 04.180**

**Summary of the Core by Expenditure Types**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTWORKING		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Regular Wages	8,778,679	153.50	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Leave Payouts	0	0.00	24,504	0.00	0	0.00	15,856	0.00	24,504	0.00	0	0.00
Benefit Eligible Wages	0	0.00	8,160,372	149.12	9,059,595	153.50	1,049,935	18.83	8,898,947	152.50	0	0.00
Planned Hourly Wages	0	0.00	107,869	1.71	0	0.00	12,957	0.21	136,144	1.00	0	0.00
<b>Total PS</b>	<b>8,778,679</b>	<b>153.50</b>	<b>8,292,745</b>	<b>150.84</b>	<b>9,059,595</b>	<b>153.50</b>	<b>1,078,748</b>	<b>19.04</b>	<b>9,059,595</b>	<b>153.50</b>	<b>0</b>	<b>0.00</b>
In State Travel	146,365	0.00	63,997	0.00	121,665	0.00	3,978	0.00	121,665	0.00	0	0.00
Out of State Travel	72,924	0.00	71,071	0.00	72,924	0.00	885	0.00	72,924	0.00	0	0.00
Fuel and Utilities	120,775	0.00	81,389	0.00	120,775	0.00	8,813	0.00	120,775	0.00	0	0.00
Supplies	921,827	0.00	687,140	0.00	721,827	0.00	33,361	0.00	713,000	0.00	0	0.00
Professional Development	197,293	0.00	171,576	0.00	197,293	0.00	5,760	0.00	197,293	0.00	0	0.00
Communications Services and Supplies	341,600	0.00	339,476	0.00	341,600	0.00	9,767	0.00	341,600	0.00	0	0.00
Professional Services	53,755,356	0.00	49,609,980	0.00	52,048,751	0.00	2,439,250	0.00	52,057,578	0.00	0	0.00
Housekeeping and Janitorial Services	54,000	0.00	64,311	0.00	78,700	0.00	6,560	0.00	78,700	0.00	0	0.00
Maintenance and Repair Services	1,415,655	0.00	1,436,365	0.00	892,260	0.00	13,141	0.00	1,192,260	0.00	0	0.00
Computer Equipment	528,500	0.00	127,812	0.00	403,500	0.00	0	0.00	303,500	0.00	0	0.00
Motorized Equipment	203,450	0.00	526,116	0.00	328,450	0.00	318,421	0.00	428,450	0.00	0	0.00
Office Equipment Expenses	46,535	0.00	3,384	0.00	46,535	0.00	486	0.00	31,535	0.00	0	0.00
Other Equipment	36,703	0.00	80,501	0.00	66,703	0.00	147	0.00	81,703	0.00	0	0.00
Property and Improvements Expenses	309,000	0.00	230,563	0.00	509,000	0.00	0	0.00	209,000	0.00	0	0.00
Building Lease Payments Operating	119,750	0.00	86,787	0.00	119,750	0.00	6,158	0.00	119,750	0.00	0	0.00
Equipment Lease Payments	143,950	0.00	142,652	0.00	143,950	0.00	11,122	0.00	143,950	0.00	0	0.00
Miscellaneous Expenses	413,727	0.00	387,546	0.00	413,727	0.00	7,306	0.00	413,727	0.00	0	0.00

**CORE DECISION ITEM**

Revenue  
Missouri Lottery Commission  
CORE - Operating

Budget Unit 190054B

Bill Section 04.180

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTWORKING		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
<b>Total EE</b>	<b>58,827,410</b>	<b>0.00</b>	<b>54,110,666</b>	<b>0.00</b>	<b>56,627,410</b>	<b>0.00</b>	<b>2,865,155</b>	<b>0.00</b>	<b>56,627,410</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
Refunds Expense	9,450	0.00	14,595	0.00	9,450	0.00	57	0.00	9,450	0.00	0	0.00
<b>Total PSD</b>	<b>9,450</b>	<b>0.00</b>	<b>14,595</b>	<b>0.00</b>	<b>9,450</b>	<b>0.00</b>	<b>57</b>	<b>0.00</b>	<b>9,450</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Grand Total</b>	<b>67,615,539</b>	<b>153.50</b>	<b>62,418,005</b>	<b>150.84</b>	<b>65,696,455</b>	<b>153.50</b>	<b>3,943,960</b>	<b>19.04</b>	<b>65,696,455</b>	<b>153.50</b>	<b>0</b>	<b>0.00</b>



**FLEXIBILITY REQUEST FORM**

<b>BUDGET UNIT NUMBER:</b> 190054B	<b>DEPARTMENT:</b> REVENUE
<b>BUDGET UNIT NAME:</b> MISSOURI LOTTERY COMMISSION	
<b>HOUSE BILL SECTION:</b> 4.180	<b>DIVISION:</b> MISSOURI LOTTERY COMMISSION

**1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.**

**DEPARTMENT REQUEST**

Fund - 0657 Lottery Enterprise Fund:  
 Personal Services - \$905,960- 10%      Expense and Equipment - \$696,441 - 10%      Vendor Costs - \$3,467,807 - 10%      Pull-Tab Costs - \$919,439 - 10%

**2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.**

PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED	BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
None	Potential use estimated at \$250,000 to \$1,000,000	Potential use estimated at \$250,000 to \$1,000,000

**3. Please explain how flexibility was used in the prior and/or current years.**

PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
N/A	Flexibility is necessary due to the removal of the estimated "E" appropriation on Expense and Equipment in FY 2014, the breakout of Vendor Costs as a separate appropriation in FY 2015, and the breakout of Pull-Tab Costs as a separate appropriation in FY 2017. Possible needs for flexibility will continue to be monitored during the year in relation to sales, market conditions, business models and operational needs.

**NEW DECISION ITEM  
RANK: 009 OF 15**

Revenue  
Missouri Lottery Commission  
Lottery Vendor Pmt Incr  
DI# NOP.19B.001

Budget Unit 190054B  
Bill Section 4.180

**1. AMOUNT OF REQUEST**

	FY 2026 Department Working			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	1,600,000	1,600,000
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>1,600,000</b>	<b>1,600,000</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Est. Fringe</b>	0	0	0	0

*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Est. Fringe</b>	0	0	0	0

*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds: 1657:Lottery Enterprise Fund

**2. THIS REQUEST CAN BE CATEGORIZED AS:**

Cost to Continue

**3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.**

This request is necessary to pay Lottery game vendors who are compensated based on a percentage of Lottery ticket sales and equates to the amount of supplemental funding received and spent in FY 24. The funding will reduce or eliminate the dollar amount necessary to be requested through the supplemental budget process. Corresponding increase to the Transfer for Operations also requested.

**4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If**

**NEW DECISION ITEM**

**RANK: 009 OF 15**

Revenue  
Missouri Lottery Commission  
Lottery Vendor Pmt Incr  
DI# NOP.19B.001

Budget Unit 190054B

Bill Section 4.180

based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The request equates to the amount of supplemental funding received and spent in FY 24.

**5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.**

Budget Account Class/Job Class	DTWORKING	DTWORKING	DTWORKING	DTWORKING	DTWORKING	DTWORKING	DTWORKING	DTWORKING	DTWORKING
	GR DOLLAR	GR FTE	FED DOLLAR	FED FTE	OTHER DOLLAR	OTHER FTE	TOTAL DOLLAR	TOTAL FTE	One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
640ZZZZ:Professional Services	0		0		1,600,000		1,600,000		0
Total EE	0		0		1,600,000		1,600,000		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
<b>Grand Total</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>1,600,000</b>	<b>0.00</b>	<b>1,600,000</b>	<b>0.00</b>	<b>0</b>
Budget Object Class/Job Class	GVREC	GVREC	GVREC	GVREC	GVREC	GVREC	GVREC	GVREC	GVREC
	GR DOLLAR	GR FTE	FED DOLLAR	FED FTE	OTHER DOLLAR	OTHER FTE	TOTAL DOLLAR	TOTAL FTE	One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
<b>Grand Total</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>



**CORE DECISION ITEM**

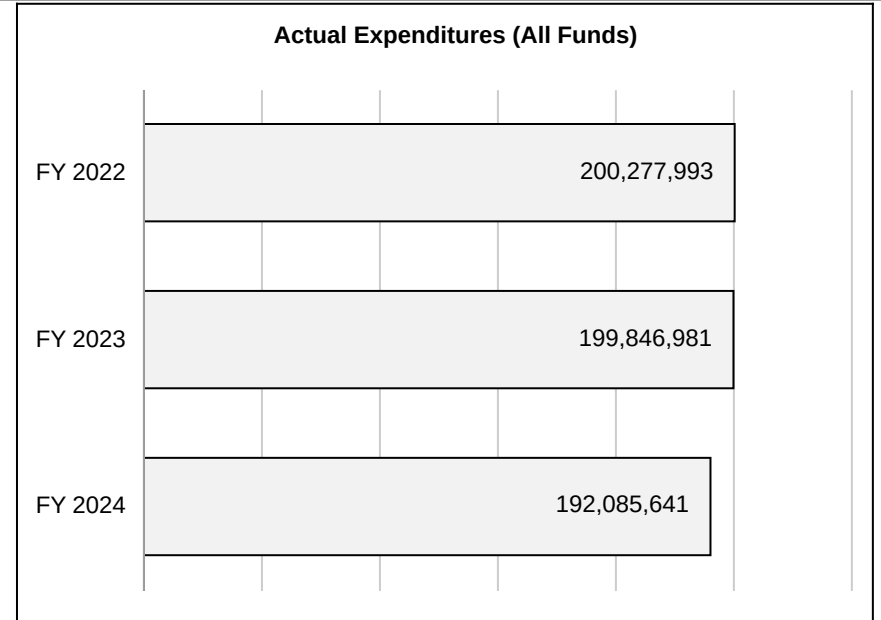
**Revenue**  
**Missouri Lottery Commission**  
**CORE - Prizes**

**Budget Unit 190055B**

**Bill Section 04.185**

**4. FINANCIAL HISTORY**

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations ( All Funds)	202,805,855	222,097,794	200,277,993	200,277,993
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	202,805,855	222,097,794	200,277,993	200,277,993
Actual Expenditures (all Fund)	200,277,993	199,846,981	192,085,641	N/A
Unexpended (All Funds)	2,527,862	22,250,813	8,192,353	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	2,527,862	22,250,813	8,192,353	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**NOTES:**

Supplemental budget requests were approved in the amount of \$28,730,637 in FY 22 and \$48,022,576 in FY 23 to pay for prizes associated with higher than expected sales.

**CORE DECISION ITEM**

Revenue  
Missouri Lottery Commission  
CORE - Prizes

Budget Unit 190055B

Bill Section 04.185

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>TAFP After VETOES</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	200,277,993	200,277,993	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>200,277,993</b>	<b>200,277,993</b>	
<b>One-Times</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FY 26 Beginning Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	200,277,993	200,277,993	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>200,277,993</b>	<b>200,277,993</b>	
<b>Department Working Adjustments</b>							

**CORE DECISION ITEM**

Revenue  
Missouri Lottery Commission  
CORE - Prizes

Budget Unit 190055B

Bill Section 04.185

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>Net Department Working Adjustments</b>		<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Department Working Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	200,277,993	200,277,993	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>200,277,993</b>	<b>200,277,993</b>	
<b>Governor's Recommended Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CORE DECISION ITEM**

Revenue  
Missouri Lottery Commission  
CORE - Prizes

Budget Unit 190055B  
Bill Section 04.185

**Summary of the Core by Expenditure Types**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTWORKING		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Miscellaneous Expenses	200,277,993	0.00	192,085,641	0.00	200,277,993	0.00	10,604,246	0.00	200,277,993	0.00	0	0.00
<b>Total EE</b>	<b>200,277,993</b>	<b>0.00</b>	<b>192,085,641</b>	<b>0.00</b>	<b>200,277,993</b>	<b>0.00</b>	<b>10,604,246</b>	<b>0.00</b>	<b>200,277,993</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Grand Total</b>	<b>200,277,993</b>	<b>0.00</b>	<b>192,085,641</b>	<b>0.00</b>	<b>200,277,993</b>	<b>0.00</b>	<b>10,604,246</b>	<b>0.00</b>	<b>200,277,993</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>





**CORE DECISION ITEM**

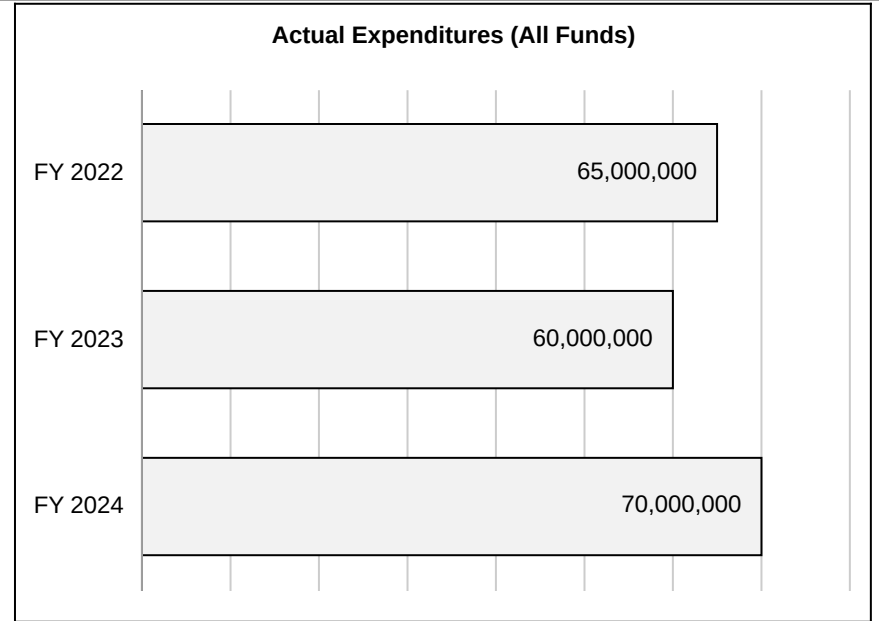
**Revenue**  
**Missouri Lottery Commission**  
**CORE - Transfer for Operations**

**Budget Unit 190056B**

**Bill Section 04.190**

**4. FINANCIAL HISTORY**

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations ( All Funds)	71,979,476	78,085,715	82,102,220	71,989,315
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	71,979,476	78,085,715	82,102,220	71,989,315
Actual Expenditures (all Fund)	65,000,000	60,000,000	70,000,000	N/A
Unexpended (All Funds)	6,979,476	18,085,715	12,102,220	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	6,979,476	18,085,715	12,102,220	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**CORE DECISION ITEM**

Revenue  
Missouri Lottery Commission  
CORE - Transfer for Operations

Budget Unit 190056B

Bill Section 04.190

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>TAFP After VETOES</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	71,989,315	71,989,315	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>71,989,315</b>	<b>71,989,315</b>	
<b>One-Times</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FY 26 Beginning Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	71,989,315	71,989,315	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>71,989,315</b>	<b>71,989,315</b>	
<b>Department Working Adjustments</b>							

**CORE DECISION ITEM**

Revenue  
Missouri Lottery Commission  
CORE - Transfer for Operations

Budget Unit 190056B

Bill Section 04.190

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>Net Department Working Adjustments</b>		<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Department Working Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	71,989,315	71,989,315	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>71,989,315</b>	<b>71,989,315</b>	
<b>Governor's Recommended Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CORE DECISION ITEM**

Revenue  
Missouri Lottery Commission  
CORE - Transfer for Operations

Budget Unit 190056B  
Bill Section 04.190

**Summary of the Core by Expenditure Types**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTWORKING		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	82,102,220	0.00	70,000,000	0.00	71,989,315	0.00	5,000,000	0.00	71,989,315	0.00	0	0.00
<b>Total TRF</b>	<b>82,102,220</b>	<b>0.00</b>	<b>70,000,000</b>	<b>0.00</b>	<b>71,989,315</b>	<b>0.00</b>	<b>5,000,000</b>	<b>0.00</b>	<b>71,989,315</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Grand Total</b>	<b>82,102,220</b>	<b>0.00</b>	<b>70,000,000</b>	<b>0.00</b>	<b>71,989,315</b>	<b>0.00</b>	<b>5,000,000</b>	<b>0.00</b>	<b>71,989,315</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

**NEW DECISION ITEM  
RANK: 010 OF 15**

Revenue  
Missouri Lottery Commission  
Lottery Trf for Operations Inc  
DI# NOP.19B.002

Budget Unit 190056B  
Bill Section 4.190

**1. AMOUNT OF REQUEST**

	FY 2026 Department Working			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	1,600,000	1,600,000
<b>Total</b>	<b>0</b>	<b>0</b>	<b>1,600,000</b>	<b>1,600,000</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Est. Fringe</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Est. Fringe</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds: 1682:State Lottery Fund

Non-Counts: 1682:State Lottery Fund \$1,600,000

**2. THIS REQUEST CAN BE CATEGORIZED AS:**

Cost to Continue

**3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.**

Transfer for operations needed to fund the Lottery vendor payments increase new decision item.

**4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If**

**NEW DECISION ITEM  
RANK: 010 OF 15**

Revenue  
Missouri Lottery Commission  
Lottery Trf for Operations Inc  
DI# NOP.19B.002

Budget Unit 190056B

Bill Section 4.190

based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

Transfer from State Lottery Fund to the Lottery Enterprise Fund to fund the Lottery vendor payments increase new decision item.

**5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.**

Budget Account Class/Job Class	DTWORKING	DTWORKING	DTWORKING	DTWORKING	DTWORKING	DTWORKING	DTWORKING	DTWORKING	DTWORKING
	GR DOLLAR	GR FTE	FED DOLLAR	FED FTE	OTHER DOLLAR	OTHER FTE	TOTAL DOLLAR	TOTAL FTE	One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
782ZZZZ:Appropriated Transfers Out St	0		0		1,600,000		1,600,000		0
Total TRF	0		0		1,600,000		1,600,000		0
<b>Grand Total</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>1,600,000</b>	<b>0.00</b>	<b>1,600,000</b>	<b>0.00</b>	<b>0</b>
Budget Object Class/Job Class	GVREC	GVREC	GVREC	GVREC	GVREC	GVREC	GVREC	GVREC	GVREC
	GR DOLLAR	GR FTE	FED DOLLAR	FED FTE	OTHER DOLLAR	OTHER FTE	TOTAL DOLLAR	TOTAL FTE	One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
<b>Grand Total</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

**CORE DECISION ITEM**

**Revenue**  
**Missouri Lottery Commission**  
**CORE - Transfer to Lottery Proceeds Fund**

**Budget Unit 190058B**  
**Bill Section 04.195**

**1. CORE FINANCIAL SUMMARY**

	FY 2026 Department Working			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	393,601,183	393,601,183
<b>Total</b>	<b>0</b>	<b>0</b>	<b>393,601,183</b>	<b>393,601,183</b>

FTE                      **0.00**                      **0.00**                      **0.00**                      **0.00**

Est. Fringe	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds:            1682:State Lottery Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

FTE                      **0.00**                      **0.00**                      **0.00**                      **0.00**

Est. Fringe	0	0	0	0
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

**2. CORE DESCRIPTION**

This transfer appropriation represents the projected profits generated by the Missouri Lottery. The Lottery seeks to maximize this transfer through innovative product development, effective marketing, efficient distribution and superior customer service. The requested transfer is based on a five-year benchmark of actual transfers plus 1% and represents a reduction to the core transfer budget of \$36,442,692 to better approximate actual.

FY 21	\$345,032,500
FY 22	\$400,260,827
FY 23	\$425,038,869
FY 24	\$389,788,014
Proj FY 25	\$388,400,498
Five-year benchmark	\$389,704,142
Benchmark plus 1%	\$393,601,183

**3. PROGRAM LISTING (list programs included in this core funding)**



**CORE DECISION ITEM**

**Revenue**  
**Missouri Lottery Commission**  
**CORE - Transfer to Lottery Proceeds Fund**

**Budget Unit 190058B**  
**Bill Section 04.195**

Transfer of profits generated by the Missouri Lottery to the Lottery Proceeds Fund for public education.

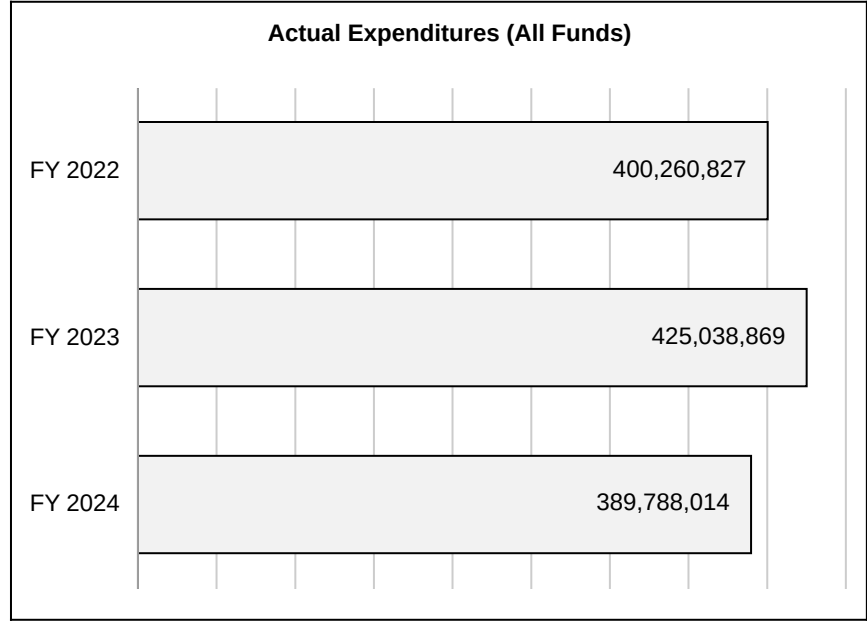
**CORE DECISION ITEM**

**Revenue**  
**Missouri Lottery Commission**  
**CORE - Transfer to Lottery Proceeds Fund**

**Budget Unit 190058B**  
**Bill Section 04.195**

**4. FINANCIAL HISTORY**

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/23/24
Appropriations ( All Funds)	400,260,827	425,038,869	410,043,875	430,043,875
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	400,260,827	425,038,869	410,043,875	430,043,875
Actual Expenditures (all Fund)	400,260,827	425,038,869	389,788,014	N/A
Unexpended (All Funds)	0	0	20,255,861	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	20,255,861	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**NOTES:**

Supplemental budget requests were approved in the amount of \$62,128,327 in FY 22 and \$34,994,994 in FY 23 to transfer profit associated with higher than expected sales.

**CORE DECISION ITEM**

Revenue  
 Missouri Lottery Commission  
 CORE - Transfer to Lottery Proceeds Fund

Budget Unit 190058B  
 Bill Section 04.195

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>TAFP After VETOES</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	430,043,875	430,043,875	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>430,043,875</b>	<b>430,043,875</b>	
<b>One-Times</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FY 26 Beginning Core</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	430,043,875	430,043,875	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>430,043,875</b>	<b>430,043,875</b>	
<b>Department Working Adjustments</b>							

**CORE DECISION ITEM**

Revenue  
 Missouri Lottery Commission  
 CORE - Transfer to Lottery Proceeds Fund

Budget Unit 190058B  
 Bill Section 04.195

			Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Core Reduction	CRD.19B.001	T1137	TRF	0.00	0	0	(36,442,692)	(36,442,692)	Core Reduction to better approximate actual
<b>Net Department Working Adjustments</b>				<b>0.00</b>	<b>0</b>	<b>0</b>	<b>(36,442,692)</b>	<b>(36,442,692)</b>	
<b>Department Working Core</b>									
			PS	0.00	0	0	0	0	
			EE	0.00	0	0	0	0	
			PD	0.00	0	0	0	0	
			TRF	0.00	0	0	393,601,183	393,601,183	
			<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>393,601,183</b>	<b>393,601,183</b>	
<b>Governor's Recommended Core</b>									
			PS	0.00	0	0	0	0	
			EE	0.00	0	0	0	0	
			PD	0.00	0	0	0	0	
			TRF	0.00	0	0	0	0	
			<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CORE DECISION ITEM**

Revenue  
 Missouri Lottery Commission  
 CORE - Transfer to Lottery Proceeds Fund

Budget Unit 190058B  
 Bill Section 04.195

**Summary of the Core by Expenditure Types**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/23/24		FY26 DTWORKING		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	410,043,875	0.00	389,788,014	0.00	430,043,875	0.00	32,074,083	0.00	393,601,183	0.00	0	0.00
<b>Total TRF</b>	<b>410,043,875</b>	<b>0.00</b>	<b>389,788,014</b>	<b>0.00</b>	<b>430,043,875</b>	<b>0.00</b>	<b>32,074,083</b>	<b>0.00</b>	<b>393,601,183</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Grand Total</b>	<b>410,043,875</b>	<b>0.00</b>	<b>389,788,014</b>	<b>0.00</b>	<b>430,043,875</b>	<b>0.00</b>	<b>32,074,083</b>	<b>0.00</b>	<b>393,601,183</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

**STATE OF MISSOURI  
FUND FINANCIAL SUMMARY**

**DEPARTMENT:** Missouri Lottery Commission

**FUND NAME:** Lottery Enterprise Fund

**FUND NUMBER:** 1657

Statutory  
 Constitutional  
 Statute or Constitutional Reference 313.200 to 313.351

Federal Fund  
 Administratively Created  
 Interest Deposited to Fund

Subject to Biennial Sweep  
 Subject to Other Sweeps (see notes)

	FY24	FY24	FY25	FY26	FY26
<b>FUND OPERATIONS</b>	<b>Adjusted Approp</b>	<b>Prior Year Actual</b>	<b>Adjusted Approps</b>	<b>Department Working</b>	<b>Governor Recommended</b>
Beginning Cash Balance	2,335,167	2,335,167	4,465,982	2,376,056	2,376,056
Receipts:					
Revenue (Cash Basis: July 1 - June 30)	159,085	159,085	131,994	131,994	0
Transfers In	70,000,000	70,000,000	71,989,315	73,589,315	0
Total Receipts	70,159,085	70,159,085	72,121,309	73,721,309	0
Total Resources Available	72,494,252	72,494,252	76,587,291	76,097,365	2,376,056
Appropriations (Includes ReApprops):					
Operating Approps	68,253,755	62,884,218	67,934,483	67,934,712	0
Transfer Approps	5,803,184	5,139,800	5,654,832	5,654,832	0
Capital Improvements Approps	201,818	4,252	621,920	621,920	0
Total Approps	74,258,757	68,028,270	74,211,235	74,211,464	0
<b>BUDGET BALANCE</b>	<b>(1,764,505)</b>	4,465,982	2,376,056	1,885,901	2,376,056
Unexpended Appropriation	6,230,487	0	0	0	0
Other Adjustments	0	0	0	0	0
<b>ENDING CASH BALANCE</b>	4,465,982	4,465,982	2,376,056	1,885,901	2,376,056
<b>FUND OBLIGATIONS</b>					
<b>ENDING CASH BALANCE</b>	4,465,982	4,465,982	2,376,056	1,885,901	2,376,056
Other Obligations					
Outstanding Projects	0	0	0	0	0
Cashflow Needs	4,465,982	4,465,982	2,376,056	1,885,901	0
Total Other Obligations	4,465,982	4,465,982	2,376,056	1,885,901	0
<b>UNOBLIGATED CASH BALANCE</b>	0	0	0	0	2,376,056

Totals include Non-Counts.

**STATE OF MISSOURI  
FUND FINANCIAL SUMMARY**

**DEPARTMENT:** Missouri Lottery Commission  
**FUND NAME:** Lottery Enterprise Fund  
**FUND NUMBER:** 1657

<b>Revenue Source</b>	Transfer from the State Lottery Fund (0682).
<b>Fund Purpose</b>	PS, fringes, E&E, advertising expenses, responsible gaming messaging, sponsorships and vendor payments to operate the State Lottery.
<b>Explanation of Unexpended Appropriation Amount</b>	Unexpended Appropriation in FY 2024 due mainly to \$4.1 million unused Pull Tab Vendor Payments appropriation authority (sales less than expectations). Appropriation authority is based on 500 active dispensers and a theoretical win per unit of \$125/day. Number of locations and active dispensers at 6/30/2024 were 111 and 428, respectively, and a theoretical win per unit of \$100/day.
<b>Explanation of Other Amounts</b>	N/A
<b>Explanation of Outstanding Projects</b>	N/A
<b>Explanation of Cash Flow Needs</b>	Cash flow needs represent payments not yet made for administrative expenses. Any balance in the Lottery Enterprise Fund (0657) at any point in time is dependent on timing of transfers from the State Lottery Fund 0682 versus payment of salaries and benefits, vendor costs, and other administrative expenses.
<b>Other Notes</b>	The State Lottery Fund (0682) was created during the Senate Appropriations phase of the FY17 budget cycle. It was the Senate Approps chair's opinion that the State Lottery Fund referenced in Section 39b of the Missouri Constitution did not exist so this fund was created in HB 2004 (2016) to address his concern and to provide additional transparency.

Totals include Non-Counts.

**STATE OF MISSOURI  
FUND FINANCIAL SUMMARY**

**DEPARTMENT:** Missouri Lottery Commission

**FUND NAME:** State Lottery Fund

**FUND NUMBER:** 1682

Statutory  
 Constitutional

Statute or Constitutional Reference

313.200 to 313.351,  
RSMo, Section 39(b)  
Article III

Federal Fund  
 Administratively Created  
 Interest Deposited to Fund

Federal Fund  
Administratively Created  
Interest Deposited to Fund

Subject to Biennial Sweep  
 Subject to Other Sweeps (see notes)

Subject to Biennial Sweep  
Subject to Other Sweeps (see notes)

<b>FUND OPERATIONS</b>	<b>FY24 Adjusted Approp</b>	<b>FY24 Prior Year Actual</b>	<b>FY25 Adjusted Approps</b>	<b>FY26 Department Working</b>	<b>FY26 Governor Recommended</b>
Beginning Cash Balance	26,053,494	26,053,494	14,563,060	5,349,373	5,349,373
Receipts:					
Revenue (Cash Basis: July 1 - June 30)	640,272,579	640,272,579	652,943,477	665,867,792	0
Transfers In	110,642	110,642	110,642	110,642	0
Total Receipts	640,383,220	640,383,220	653,054,119	665,978,434	0
Total Resources Available	666,436,714	666,436,714	667,617,179	671,327,807	5,349,373
Appropriations (Includes ReApprops):					
Operating Approps	200,277,993	192,085,641	200,277,993	200,277,993	0
Transfer Approps	492,146,095	459,788,014	503,633,190	467,190,498	0
Capital Improvements Approps	0	0	0	0	0
Total Approps	692,424,088	651,873,655	703,911,183	667,468,491	0
<b>BUDGET BALANCE</b>	<b>(25,987,374)</b>	14,563,060	<b>(36,294,004)</b>	3,859,316	5,349,373
Unexpended Appropriation	40,550,434	0	41,643,377	0	0
Other Adjustments	0	0	0	0	0
<b>ENDING CASH BALANCE</b>	14,563,060	14,563,060	5,349,373	3,859,316	5,349,373
<b>FUND OBLIGATIONS</b>					
<b>ENDING CASH BALANCE</b>	14,563,060	14,563,060	5,349,373	3,859,316	5,349,373
Other Obligations					
Outstanding Projects	0	0	0	0	0
Cashflow Needs	14,563,060	14,563,060	5,349,373	3,859,316	0
Total Other Obligations	14,563,060	14,563,060	5,349,373	3,859,316	0
<b>UNOBLIGATED CASH BALANCE</b>	0	0	0	0	5,349,373

Totals include Non-Counts.



**STATE OF MISSOURI  
FUND FINANCIAL SUMMARY**

**DEPARTMENT:** Missouri Lottery Commission  
**FUND NAME:** State Lottery Fund  
**FUND NUMBER:** 1682

<b>Revenue Source</b>	Revenue source is lottery ticket sales swept weekly from Lottery retailers.
<b>Fund Purpose</b>	This fund receives moneys from the sale of Missouri lottery tickets, reimburses the Lottery Imprest Account for prizes paid, makes transfers to the Lottery Proceeds Fund, and transfers operating funding to the Lottery Enterprise Fund (0657).
<b>Explanation of Unexpended Appropriation Amount</b>	Unexpended appropriation in FY 2024 due to transfer for operations and prizes being less than appropriated.
<b>Explanation of Other Amounts</b>	N/A
<b>Explanation of Outstanding Projects</b>	N/A
<b>Explanation of Cash Flow Needs</b>	Cash flow needs represent payments not yet made for administrative expenses, prizes, and transfers to the state. Any balance in the State Lottery Fund (0682) at any point in time is dependent on timing of weekly retailer sweeps into the fund versus payment of prizes, transfers to the Lottery Enterprise Fund (0657) to fund operations, and calculation of monthly transfer amounts to the Lottery Proceeds Fund.
<b>Other Notes</b>	This fund was created during the Senate Appropriations phase of the FY 17 budget cycle. It was the Senate Approps chair's opinion that the State Lottery Fund referenced in Section 39b of the Missouri Constitution did not exist so this fund was created in HB 2004 (FY17) to address his concern and to provide additional transparency.

Totals include Non-Counts.