

EMPLOYEE BENEFITS

BUDGET REQUEST 2026

Kenneth J. Zellers, Commissioner

Office of Administration

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EMPLOYEE BENEFITS OVERVIEW

Appropriations for State employee benefits such as social security, retirement, and health insurance are appropriated centrally to the Office of Administration in House Bill 5, and are administered by the Division of Accounting. Each pay cycle, the employer share of benefits are transferred from the various state funds from which salaries of state employees are paid and deposited into specific contributions funds from which payments are made to the appropriate entity. Therefore, most benefit distributions are comprised of two requests: an appropriated transfer from the personal service fund and then an appropriated payment from the applicable contributions fund.

Other employee benefits paid by the Office of Administration are the State's reimbursement to the Division of Employment Security for unemployment costs and payment of workers' compensation expenses incurred as a result of a work related injury or illness.

Administrative appropriations that help manage employee benefits, but do not result in a cost to the State, are for employee-authorized deductions for voluntary life insurance, refunds of deductions withheld in error, a contingency for HR payroll processing time constraint issues and adequate up-front reimbursement of cafeteria plan medical costs, as required by the IRS.

**FY 2026
Comprehensive List of Flexibility Requests**

DEPARTMENT:		Office of Administration - Employee Benefits						FLEXIBILITY	
HB	Approp	APPROP NAME	FUND	FUND TYPE	FLEX TYPE	FY 25 APPROP AMT	FY 25 TAFP	FY 26 Requested	
5.450	Various	OASDHI TRF	Various	GR/FED/OTHER	5% Flexibility between Federal & Other Funds, and 25% FLEX to 5.275	\$222,565,199	5%	5%	
5.465	Various	RETIREMENT SYSTEM TRF	Various	GR/FED/OTHER	5% Flexibility between Federal & Other Funds, and 25% FLEX to 5.275	\$776,863,876	5%	5%	
5.500	Various	UNEMPLOYMENT BENEFITS	Various	GR/FED/OTHER	5% Flexibility between Federal & Other Funds and Section 5.505	\$4,830,053	5%	5%	
5.505	Various	HIGHWAY PATROL UNEMPLOYMENT BENEFITS	Vaious	OTHER	5% Flexibility between Section 5.500 and Section 5.505	\$100,000	5%	5%	
5.510	Various	MCHCP TRF	Various	GR/FED/OTHER	5% Flexibility between Federal & Other Funds, and 25% FLEX to 5.275	\$527,203,040	5%	5%	
5.545	Various	WORKERS' COMP TRF	Various	FED/OTHER	5% Flexibility between Federal & Other Funds	\$8,965,942	5%	5%	

CORE DECISION ITEM

Employee Benefits
OASDHI Contributions Transfer
CORE - OASDHI Contributions Transfer

Budget Unit 350143B
Bill Section 05.450

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	110,995,910	46,885,600	64,683,689	222,565,199
Total	110,995,910	46,885,600	64,683,689	222,565,199

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.

Federal Funds: Various Funds

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
Total	0	0	0	0

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

Core funding for the transfer of the state's share of federal Old Age, Survivors, Disability, and Health Insurance (OASDHI) contributions from the various state funds from which salaries of state employees are paid (excluding the Highway Patrol). The OASDHI wage base is tied to inflation and may increase each calendar year. The tax payable by each employer and employee is typically 6.2% of the wage base. The Medicare tax of 1.45% applies to all taxable wages earned and is paid by both the employee and the employer. There is no wage base for the Medicare tax however, beginning Jan 1, 2013, wages in excess of \$200,000 for individuals or \$250,000 for married filing jointly require an additional 0.9% withholding.

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

N/A

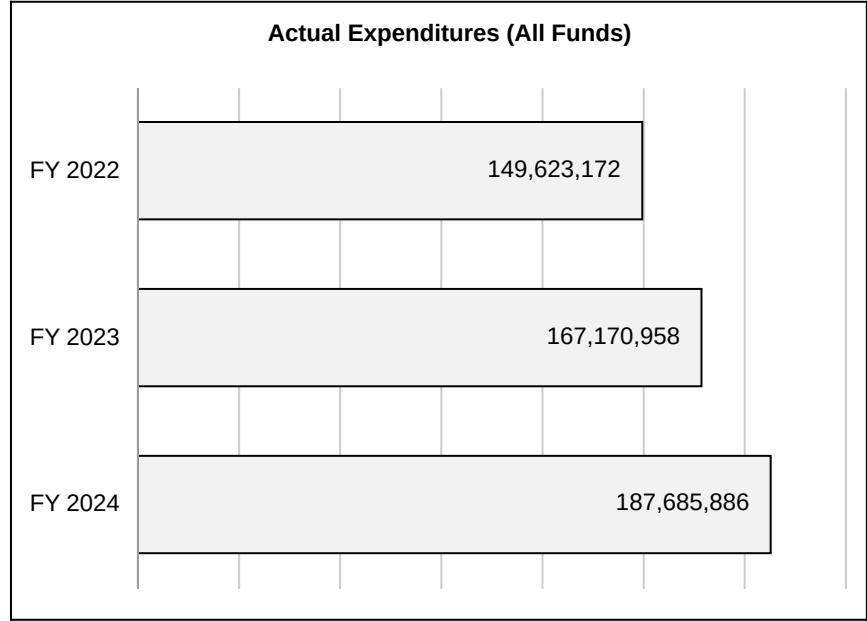
CORE DECISION ITEM

**Employee Benefits
OASDHI Contributions Transfer
CORE - OASDHI Contributions Transfer**

**Budget Unit 350143B
Bill Section 05.450**

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/24/24
Appropriations (All Funds)	196,260,318	211,614,943	212,483,183	222,565,199
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	(1,182,725)	(12,150)
Plus Transfers In	0	0	1,182,725	12,150
Budget Authority (All Funds)	196,260,318	211,614,943	212,483,183	222,565,199
Actual Expenditures (all Fund)	149,623,172	167,170,958	187,685,886	N/A
Unexpended (All Funds)	46,637,146	44,443,985	24,797,297	N/A
Unexpended by Fund:				
General Revenue	18,888,855	19,259,045	2,562,755	N/A
Federal	15,759,046	14,401,590	11,614,860	N/A
Other	11,989,245	10,783,350	10,619,682	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

Employee Benefits
 OASDHI Contributions Transfer
 CORE - OASDHI Contributions Transfer

Budget Unit 350143B

Bill Section 05.450

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	110,995,910	46,885,600	64,683,689	222,565,199	
	Total	0.00	110,995,910	46,885,600	64,683,689	222,565,199	
One-Times							
	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	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	110,995,910	46,885,600	64,683,689	222,565,199	
	Total	0.00	110,995,910	46,885,600	64,683,689	222,565,199	
Department Request Adjustments							

CORE DECISION ITEM

Employee Benefits
 OASDHI Contributions Transfer
 CORE - OASDHI Contributions Transfer

Budget Unit 350143B

Bill Section 05.450

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	110,995,910	46,885,600	64,683,689	222,565,199	
	Total	0.00	110,995,910	46,885,600	64,683,689	222,565,199	
Governor's Recommended Core							
	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	
	Total	0.00	0	0	0	0	

CORE DECISION ITEM

Employee Benefits
 OASDHI Contributions Transfer
 CORE - OASDHI Contributions Transfer

Budget Unit 350143B
 Bill Section 05.450

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/24/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	212,483,183	0.00	187,685,886	0.00	222,565,199	0.00	16,162,898	0.00	222,565,199	0.00	0	0.00
Total TRF	212,483,183	0.00	187,685,886	0.00	222,565,199	0.00	16,162,898	0.00	222,565,199	0.00	0	0.00
Grand Total	212,483,183	0.00	187,685,886	0.00	222,565,199	0.00	16,162,898	0.00	222,565,199	0.00	0	0.00

CORE DECISION ITEM

Employee Benefits
Highway Patrol - OASDHI Transfer
CORE - Highway Patrol - OASDHI Transfer

Budget Unit 350144B
Bill Section 05.455

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	11,951,231	11,951,231
Total	0	0	11,951,231	11,951,231

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: 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
Total	0	0	0	0

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

Core funding for the transfer of the state's share of federal Old Age, Survivors, Disability, and Health Insurance (OASDHI) contributions (7.65%) from the State Highways and Transportation Department Fund from which salaries of the Highway Patrol employees are paid.

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

N/A

CORE DECISION ITEM

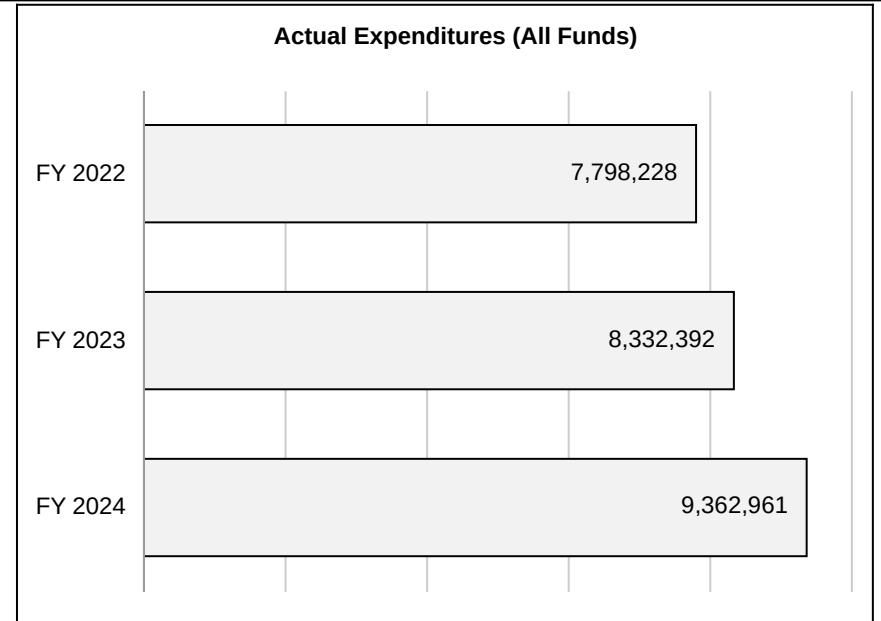
Employee Benefits
Highway Patrol - OASDHI Transfer
CORE - Highway Patrol - OASDHI Transfer

Budget Unit 350144B

Bill Section 05.455

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/24/24
Appropriations (All Funds)	9,465,000	9,855,000	11,951,231	11,951,231
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)	9,465,000	9,855,000	11,951,231	11,951,231
Actual Expenditures (all Fund)	7,798,228	8,332,392	9,362,961	N/A
Unexpended (All Funds)	1,666,772	1,522,608	2,588,270	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	1,666,772	1,522,608	2,588,270	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

Employee Benefits
 Highway Patrol - OASDHI Transfer
 CORE - Highway Patrol - OASDHI Transfer

Budget Unit 350144B

Bill Section 05.455

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	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	11,951,231	11,951,231	
	Total	0.00	0	0	11,951,231	11,951,231	
One-Times							
	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	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	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	11,951,231	11,951,231	
	Total	0.00	0	0	11,951,231	11,951,231	
Department Request Adjustments							

CORE DECISION ITEM

Employee Benefits
 Highway Patrol - OASDHI Transfer
 CORE - Highway Patrol - OASDHI Transfer

Budget Unit 350144B

Bill Section 05.455

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	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	11,951,231	11,951,231	
	Total	0.00	0	0	11,951,231	11,951,231	
Governor's Recommended Core							
	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	
	Total	0.00	0	0	0	0	

CORE DECISION ITEM

Employee Benefits
Highway Patrol - OASDHI Transfer
CORE - Highway Patrol - OASDHI Transfer

Budget Unit 350144B
Bill Section 05.455

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/24/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	11,951,231	0.00	9,362,961	0.00	11,951,231	0.00	760,037	0.00	11,951,231	0.00	0	0.00
Total TRF	11,951,231	0.00	9,362,961	0.00	11,951,231	0.00	760,037	0.00	11,951,231	0.00	0	0.00
Grand Total	11,951,231	0.00	9,362,961	0.00	11,951,231	0.00	760,037	0.00	11,951,231	0.00	0	0.00

CORE DECISION ITEM

Employee Benefits
OASDHI Contributions
CORE - OASDHI Contributions

Budget Unit 350145B
Bill Section 05.460

1. CORE FINANCIAL SUMMARY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	234,516,430	234,516,430
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	234,516,430	234,516,430

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: 1702:Contribution 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
Total	0	0	0	0

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

Core funding for the state's share of federal Old Age, Survivors, Disability, and Health Insurance (OASDHI) contributions on the salaries of state employees paid from all funds (including Highway Patrol). The OASDHI wage base is tied to inflation and may increase each calendar year. The tax payable by each employer and employee is typically 6.2% of the wage base. The Medicare tax of 1.45% applies to all taxable wages earned and is paid by both the employee and the employer. There is no wage base for the Medicare tax however, beginning Jan 1, 2013, wages in excess of \$200,000 for individuals or \$250,000 for married filing jointly require an additional 0.9% withholding.

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

N/A

CORE DECISION ITEM

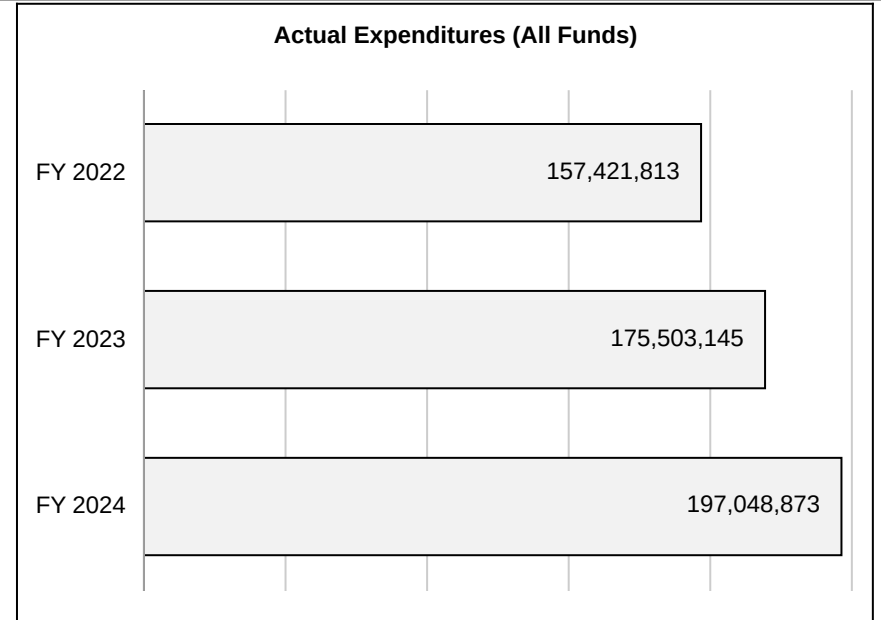
**Employee Benefits
OASDHI Contributions
CORE - OASDHI Contributions**

Budget Unit 350145B

Bill Section 05.460

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/24/24
Appropriations (All Funds)	197,886,191	209,609,000	224,434,414	234,516,430
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)	197,886,191	209,609,000	224,434,414	234,516,430
Actual Expenditures (all Fund)	157,421,813	175,503,145	197,048,873	N/A
Unexpended (All Funds)	40,464,378	34,105,855	27,385,541	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	40,464,378	34,105,855	27,385,541	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

Employee Benefits
 OASDHI Contributions
 CORE - OASDHI Contributions

Budget Unit 350145B
 Bill Section 05.460

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	234,516,430	234,516,430	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	234,516,430	234,516,430	
One-Times							
	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	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	PS	0.00	0	0	234,516,430	234,516,430	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	234,516,430	234,516,430	
Department Request Adjustments							

CORE DECISION ITEM

Employee Benefits
 OASDHI Contributions
 CORE - OASDHI Contributions

Budget Unit 350145B

Bill Section 05.460

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	234,516,430	234,516,430	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	234,516,430	234,516,430	
Governor's Recommended Core							
	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	
	Total	0.00	0	0	0	0	

CORE DECISION ITEM

**Employee Benefits
OASDHI Contributions
CORE - OASDHI Contributions**

**Budget Unit 350145B
Bill Section 05.460**

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/24/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Benefits Expenses	224,434,414	0.00	197,048,873	0.00	234,516,430	0.00	16,923,023	0.00	234,516,430	0.00	0	0.00
Total PS	224,434,414	0.00	197,048,873	0.00	234,516,430	0.00	16,923,023	0.00	234,516,430	0.00	0	0.00
Grand Total	224,434,414	0.00	197,048,873	0.00	234,516,430	0.00	16,923,023	0.00	234,516,430	0.00	0	0.00

CORE DECISION ITEM

Employee Benefits
Retirement System Transfer
CORE - Retirement System Transfer

Budget Unit 350148B
Bill Section 05.465

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	454,785,000	147,863,703	174,215,173	776,863,876
Total	454,785,000	147,863,703	174,215,173	776,863,876

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.

Federal Funds: Various Funds
 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
Total	0	0	0	0

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 funding for the state's contribution for retirement, life insurance, and long-term disability from the various state funds from which salaries of state employees are paid, to the State Retirement Contributions Fund.
 In FY 2024, the state employee retirement employer contribution rate is 27.26% of pay, and the judicial retirement employer contribution rate is 59.83% of pay, as certified by the MOSERS Board of Trustees. The long term disability contribution rate is 0.400% of pay, and the retiree basic life insurance contribution rate is 0.115% of pay. The basic life insurance contribution rate is 0.237% of pay.
 On September 21, 2023, the MOSERS Board of Trustees certified the FY 2025 state employee retirement employer contribution rate will be 28.75% of pay and the judicial retirement employer contribution rate will be 61.34% of pay.

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

N/A

CORE DECISION ITEM

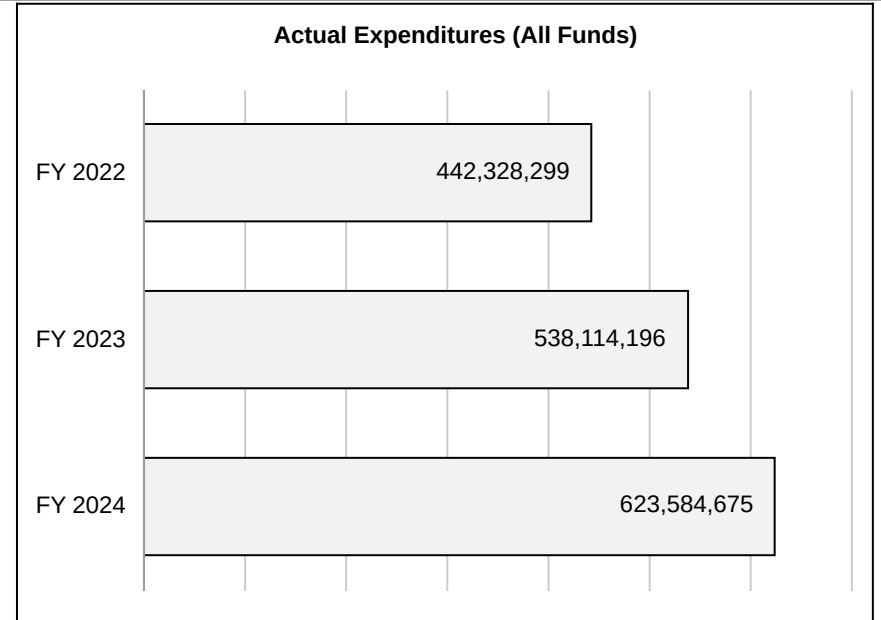
**Employee Benefits
Retirement System Transfer
CORE - Retirement System Transfer**

Budget Unit 350148B

Bill Section 05.465

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/24/24
Appropriations (All Funds)	547,647,418	681,346,806	718,216,003	776,863,876
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	(6,892,450)	(28,500)
Plus Transfers In	0	0	6,892,450	28,500
Budget Authority (All Funds)	547,647,418	681,346,806	718,216,003	776,863,876
Actual Expenditures (all Fund)	442,328,299	538,114,196	623,584,675	N/A
Unexpended (All Funds)	105,319,119	143,232,610	94,631,328	N/A
Unexpended by Fund:				
General Revenue	61,397,657	90,666,468	5,905,063	N/A
Federal	24,195,679	20,388,804	24,347,305	N/A
Other	19,725,783	32,177,338	64,378,959	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

Employee Benefits
 Retirement System Transfer
 CORE - Retirement System Transfer

Budget Unit 350148B

Bill Section 05.465

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	454,785,000	147,863,703	174,215,173	776,863,876	
	Total	0.00	454,785,000	147,863,703	174,215,173	776,863,876	
One-Times							
	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	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	454,785,000	147,863,703	174,215,173	776,863,876	
	Total	0.00	454,785,000	147,863,703	174,215,173	776,863,876	
Department Request Adjustments							

CORE DECISION ITEM

Employee Benefits
 Retirement System Transfer
 CORE - Retirement System Transfer

Budget Unit 350148B

Bill Section 05.465

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	454,785,000	147,863,703	174,215,173	776,863,876	
	Total	0.00	454,785,000	147,863,703	174,215,173	776,863,876	
Governor's Recommended Core							
	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	
	Total	0.00	0	0	0	0	

CORE DECISION ITEM

**Employee Benefits
Retirement System Transfer
CORE - Retirement System Transfer**

**Budget Unit 350148B
Bill Section 05.465**

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/24/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	718,216,003	0.00	623,584,675	0.00	776,863,876	0.00	54,968,294	0.00	776,863,876	0.00	0	0.00
Total TRF	718,216,003	0.00	623,584,675	0.00	776,863,876	0.00	54,968,294	0.00	776,863,876	0.00	0	0.00
Grand Total	718,216,003	0.00	623,584,675	0.00	776,863,876	0.00	54,968,294	0.00	776,863,876	0.00	0	0.00

NEW DECISION ITEM

RANK: OF

**Office of Administration
Employee Benefits
MOSERS Transfer Rate Increase
DI# NOP.35B.010**

Budget Unit 350148B

Bill Section 5.465

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	11,389,000	2,294,297	0	13,683,297
Total	11,389,000	2,294,297	0	13,683,297
FTE	0.00	0.00	0.00	0.00
Est. Fringe	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
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

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

Federal Funds: 1165:OA Information Technology Federal and Other

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.

Adjustments are necessary in FY2026 to reflect benefit costs associated with an increase in the state employee retirement contribution rate from 28.75% to 30.25%, as well as the judge's retirement contribution rate decrease from 61.34% to 60.54%, as approved by the MOSERS Board of Trustees.

On September 19th, 2024, the MOSERS Board of Trustees certified that the FY2026 state employee retirement contribution rate will be 30.25% and the judges retirement contribution rate will be 60.54%.

NEW DECISION ITEM

RANK: OF

**Office of Administration
Employee Benefits
MOSERS Transfer Rate Increase
DI# NOP.35B.010**

Budget Unit 350148B

Bill Section 5.465

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 state employee retirement contribution rate in FY26 is 30.25% and the judge's retirement contribution rate is 60.54%, as approved by the MOSERS Board of Trustees. The long term disability contribution rate is 0.400%, the basic life insurance contribution rate is 0.237%, and the retiree basic life insurance contribution rate is 0.115%. This request is for the projected increase needed in FY25 due to the contribution rate increase from FY25 to FY26.

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	11,389,000		2,294,297		0		13,683,297		0
Total TRF	11,389,000		2,294,297		0		13,683,297		0
Grand Total	11,389,000	0.00	2,294,297	0.00	0	0.00	13,683,297	0.00	0
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
Grand Total	0	0.00	0	0.00	0	0.00	0	0.00	0

CORE DECISION ITEM

Employee Benefits
Retirement System Contributions
CORE - Retirement System Contributions

Budget Unit 350149B
Bill Section 05.470

1. CORE FINANCIAL SUMMARY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	776,863,876	776,863,876
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	776,863,876	776,863,876

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: 1701:Missouri State Employees Retirement and Benefit Fun

	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
Total	0	0	0	0

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

Adjustments are necessary in FY2025 to reflect benefit costs associated with an increase in the state employee retirement contribution rate from 27.26% to 28.75%, as well as the judge's retirement contribution rate increase from 59.83% to 61.34%, as approved by the MOSERS Board of Trustees. On September 21st, 2023, the MOSERS Board of Trustees certified that the FY2025 state employee retirement contribution rate will be 28.75% and the judges retirement contribution rate will be 61.34%.

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

N/A

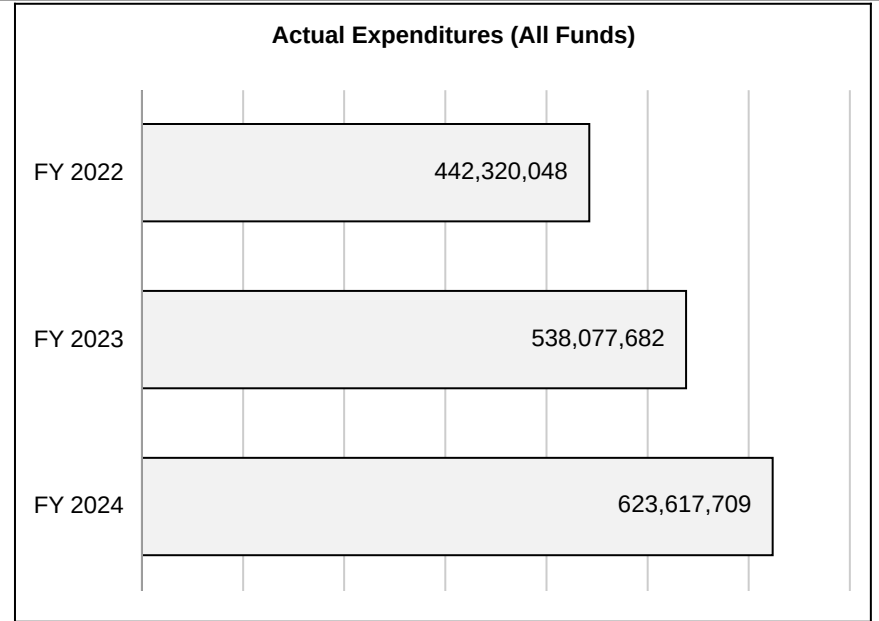
CORE DECISION ITEM

**Employee Benefits
Retirement System Contributions
CORE - Retirement System Contributions**

**Budget Unit 350149B
Bill Section 05.470**

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/24/24
Appropriations (All Funds)	520,446,933	634,858,703	718,216,003	776,863,876
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)	520,446,933	634,858,703	718,216,003	776,863,876
Actual Expenditures (all Fund)	442,320,048	538,077,682	623,617,709	N/A
Unexpended (All Funds)	78,126,885	96,781,021	94,598,294	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	78,126,885	96,781,021	94,598,294	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

Employee Benefits
 Retirement System Contributions
 CORE - Retirement System Contributions

Budget Unit 350149B

Bill Section 05.470

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	776,863,876	776,863,876	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	776,863,876	776,863,876	
One-Times							
	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	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	PS	0.00	0	0	776,863,876	776,863,876	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	776,863,876	776,863,876	
Department Request Adjustments							

CORE DECISION ITEM

**Employee Benefits
Retirement System Contributions
CORE - Retirement System Contributions**

Budget Unit 350149B

Bill Section 05.470

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	776,863,876	776,863,876	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	776,863,876	776,863,876	
Governor's Recommended Core							
	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	
	Total	0.00	0	0	0	0	

CORE DECISION ITEM

**Employee Benefits
Retirement System Contributions
CORE - Retirement System Contributions**

**Budget Unit 350149B
Bill Section 05.470**

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/24/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Benefits Expenses	718,216,003	0.00	623,617,709	0.00	776,863,876	0.00	54,946,672	0.00	776,863,876	0.00	0	0.00
Total PS	718,216,003	0.00	623,617,709	0.00	776,863,876	0.00	54,946,672	0.00	776,863,876	0.00	0	0.00
Grand Total	718,216,003	0.00	623,617,709	0.00	776,863,876	0.00	54,946,672	0.00	776,863,876	0.00	0	0.00

NEW DECISION ITEM

RANK: OF

Office of Administration
Employee Benefits
MOSERS Rate Increase Contrib
DI# NOP.35B.011

Budget Unit 350149B

Bill Section 5.470

1. AMOUNT OF REQUEST

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	13,683,297	13,683,297
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	13,683,297	13,683,297

FTE align="right">0.00 align="right">0.00 align="right">0.00 align="right">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.

	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
Total	0	0	0	0

FTE align="right">0.00 align="right">0.00 align="right">0.00 align="right">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: 1701:Missouri State Employees Retirement and Benefit Fund

Non-Counts: 1701:Missouri State Employees Retirement and B \$13,683,297

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 appropriation pays the state's employee retirement contribution to Missouri State Employees' Retirement System (MOSERS) from the designated fund that receives transfers from various funds that pay employee salaries, known as the State Retirement Contributions Fund.

This request matches the MOSERS Rate Increase transfer request.

NEW DECISION ITEM

RANK: OF

Office of Administration
Employee Benefits
MOSERS Rate Increase Contrib
DI# NOP.35B.011

Budget Unit 350149B

Bill Section 5.470

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.)

This request matches the MOSERS transfer request. This is a non-count appropriation.

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
Fringe Benefits	0	0.00	0	0.00	13,683,297	0.00	13,683,297	0.00	0
Total PS	0	0.00	0	0.00	13,683,297	0.00	13,683,297	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	0	0.00	0	0.00	13,683,297	0.00	13,683,297	0.00	0

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
Grand Total	0	0.00	0	0.00	0	0.00	0	0.00	0

CORE DECISION ITEM

**Employee Benefits
Accelerated Contributions
CORE - Accelerated Contributions**

**Budget Unit 350151B
Bill Section 05.475**

1. CORE FINANCIAL SUMMARY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	367,966,000	0	0	367,966,000
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	367,966,000	0	0	367,966,000
FTE	0.00	0.00	0.00	0.00
Est. Fringe	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
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

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

2. CORE DESCRIPTION

This funding was added in FY23 to allow for a change in the timing of the annual pension payments. The funding allows the GR portion to be paid in July instead of equally throughout the year. Only GR is included in this request to ensure the federal and other funds which participate in paying for employee benefits are not affected.

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

N/A

CORE DECISION ITEM

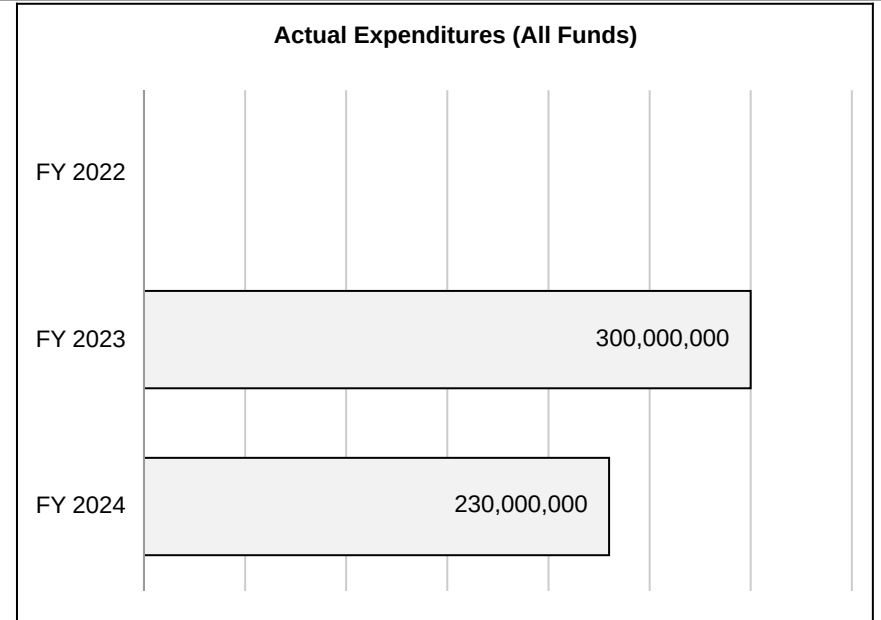
**Employee Benefits
Accelerated Contributions
CORE - Accelerated Contributions**

Budget Unit 350151B

Bill Section 05.475

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/24/24
Appropriations (All Funds)	0	367,966,000	367,966,000	367,966,000
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	367,966,000	367,966,000	367,966,000
Actual Expenditures (all Fund)	0	300,000,000	230,000,000	N/A
Unexpended (All Funds)	0	67,966,000	137,966,000	N/A
Unexpended by Fund:				
General Revenue	0	67,966,000	137,966,000	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

Employee Benefits
Accelerated Contributions
CORE - Accelerated Contributions

Budget Unit 350151B

Bill Section 05.475

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	367,966,000	0	0	367,966,000	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	367,966,000	0	0	367,966,000	
One-Times							
	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	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	PS	0.00	367,966,000	0	0	367,966,000	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	367,966,000	0	0	367,966,000	
Department Request Adjustments							

CORE DECISION ITEM

**Employee Benefits
Accelerated Contributions
CORE - Accelerated Contributions**

Budget Unit 350151B

Bill Section 05.475

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	367,966,000	0	0	367,966,000	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	367,966,000	0	0	367,966,000	
Governor's Recommended Core							
	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	
	Total	0.00	0	0	0	0	

CORE DECISION ITEM

**Employee Benefits
Accelerated Contributions
CORE - Accelerated Contributions**

**Budget Unit 350151B
Bill Section 05.475**

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/24/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Benefits Expenses	367,966,000	0.00	230,000,000	0.00	367,966,000	0.00	367,966,000	0.00	367,966,000	0.00	0	0.00
Total PS	367,966,000	0.00	230,000,000	0.00	367,966,000	0.00	367,966,000	0.00	367,966,000	0.00	0	0.00
Grand Total	367,966,000	0.00	230,000,000	0.00	367,966,000	0.00	367,966,000	0.00	367,966,000	0.00	0	0.00

CORE DECISION ITEM

Employee Benefits
Teacher Retirement Contribution
CORE - Teacher Retirement Contribution

Budget Unit 350152B
Bill Section 05.480

1. CORE FINANCIAL SUMMARY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	60,000	0	0	60,000
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	60,000	0	0	60,000
FTE	0.00	0.00	0.00	0.00
Est. Fringe	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
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

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

2. CORE DESCRIPTION

Core funding for contributions by the state for employees who are members of the Public School Retirement System, in accordance with Section 104.342, RSMo. There are no new members to this group of employees. This request represents a core reduction of \$20,000.

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

N/A

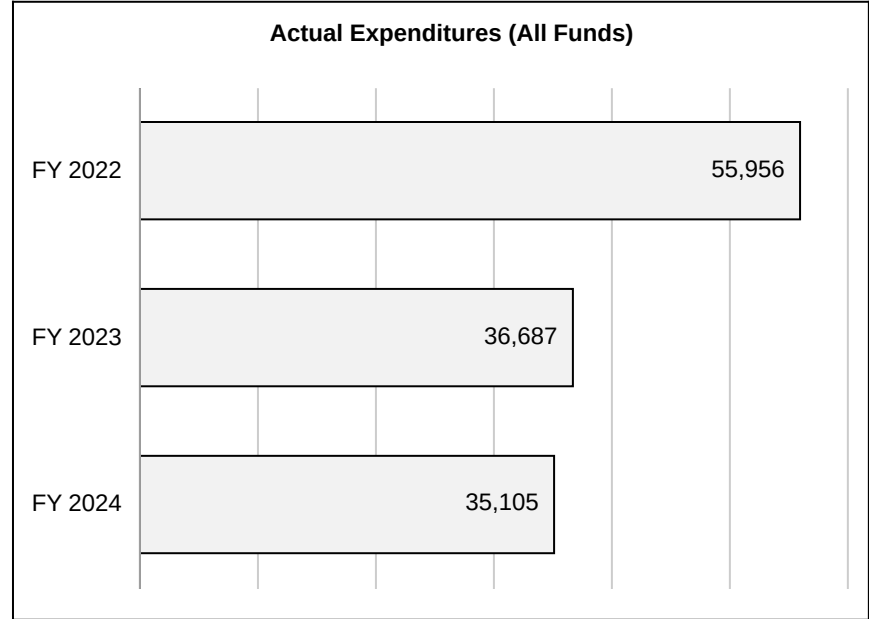
CORE DECISION ITEM

**Employee Benefits
Teacher Retirement Contribution
CORE - Teacher Retirement Contribution**

**Budget Unit 350152B
Bill Section 05.480**

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/24/24
Appropriations (All Funds)	60,000	60,000	60,000	60,000
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)	60,000	60,000	60,000	60,000
Actual Expenditures (all Fund)	55,956	36,687	35,105	N/A
Unexpended (All Funds)	4,044	23,313	24,895	N/A
Unexpended by Fund:				
General Revenue	4,044	23,313	24,895	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

Employee Benefits
 Teacher Retirement Contribution
 CORE - Teacher Retirement Contribution

Budget Unit 350152B

Bill Section 05.480

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	60,000	0	0	60,000	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	60,000	0	0	60,000	
One-Times							
	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	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	PS	0.00	60,000	0	0	60,000	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	60,000	0	0	60,000	
Department Request Adjustments							

CORE DECISION ITEM

**Employee Benefits
Teacher Retirement Contribution
CORE - Teacher Retirement Contribution**

Budget Unit 350152B

Bill Section 05.480

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	60,000	0	0	60,000	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	60,000	0	0	60,000	
Governor's Recommended Core							
	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	
	Total	0.00	0	0	0	0	

CORE DECISION ITEM

Employee Benefits
Teacher Retirement Contribution
CORE - Teacher Retirement Contribution

Budget Unit 350152B
Bill Section 05.480

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/24/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Benefits Expenses	60,000	0.00	35,105	0.00	60,000	0.00	3,001	0.00	60,000	0.00	0	0.00
Total PS	60,000	0.00	35,105	0.00	60,000	0.00	3,001	0.00	60,000	0.00	0	0.00
Grand Total	60,000	0.00	35,105	0.00	60,000	0.00	3,001	0.00	60,000	0.00	0	0.00

CORE DECISION ITEM

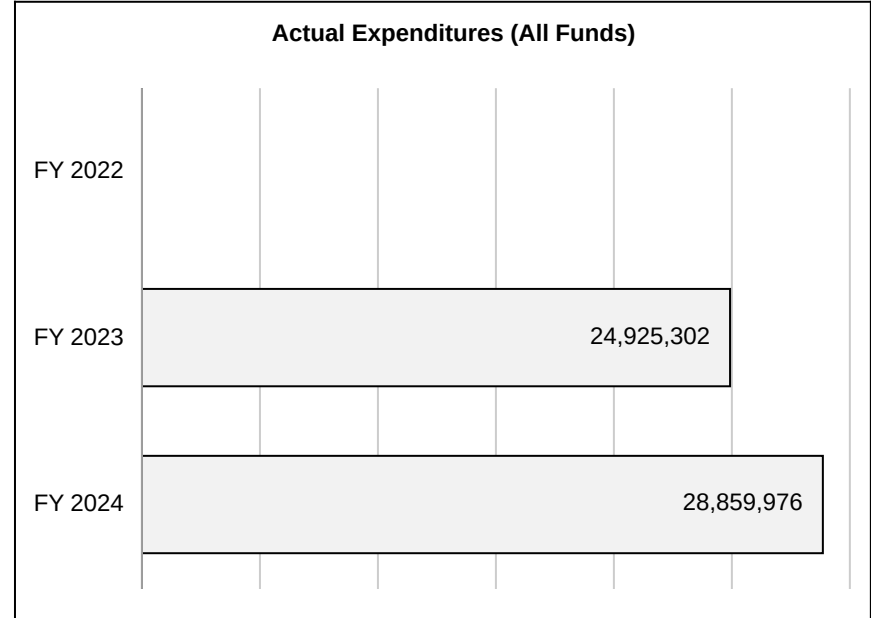
**Employee Benefits
Deferred Comp Transfer
CORE - Deferred Comp Transfer**

Budget Unit 350153B

Bill Section 05.485

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/24/24
Appropriations (All Funds)	0	34,526,991	34,526,991	34,526,991
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	(292,770)	(86,100)
Plus Transfers In	0	0	292,770	86,100
Budget Authority (All Funds)	0	34,526,991	34,526,991	34,526,991
Actual Expenditures (all Fund)	0	24,925,302	28,859,976	N/A
Unexpended (All Funds)	0	9,601,689	5,667,015	N/A
Unexpended by Fund:				
General Revenue	0	3,431,725	1,377,664	N/A
Federal	0	4,771,906	1,074,804	N/A
Other	0	1,398,058	3,214,548	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

Employee Benefits
 Deferred Comp Transfer
 CORE - Deferred Comp Transfer

Budget Unit 350153B

Bill Section 05.485

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	15,678,528	6,316,575	12,531,888	34,526,991	
	Total	0.00	15,678,528	6,316,575	12,531,888	34,526,991	
One-Times							
	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	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	15,678,528	6,316,575	12,531,888	34,526,991	
	Total	0.00	15,678,528	6,316,575	12,531,888	34,526,991	
Department Request Adjustments							

CORE DECISION ITEM

**Employee Benefits
Deferred Comp Transfer
CORE - Deferred Comp Transfer**

Budget Unit 350153B

Bill Section 05.485

			Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Core Reallocation	CRA.35B.027	T1299	TRF	0.00	0	0	0	0	Core Reallocation to reduce authority from the Industrial Hemp Fund and DMH Stimulus Fund which are no longer active.
Core Reallocation	CRA.35B.027	T1300	TRF	0.00	0	0	0	0	Core Reallocation to reduce authority from the Industrial Hemp Fund and DMH Stimulus Fund which are no longer active.
Net Department Request Adjustments				0.00	0	0	0	0	
Department Request Core									
			PS	0.00	0	0	0	0	
			EE	0.00	0	0	0	0	
			PD	0.00	0	0	0	0	
			TRF	0.00	15,678,528	6,316,575	12,531,888	34,526,991	
Total				0.00	15,678,528	6,316,575	12,531,888	34,526,991	
Governor's Recommended Core									
			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	
Total				0.00	0	0	0	0	

CORE DECISION ITEM

**Employee Benefits
Deferred Comp Transfer
CORE - Deferred Comp Transfer**

**Budget Unit 350153B
Bill Section 05.485**

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/24/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	34,526,991	0.00	28,859,976	0.00	34,526,991	0.00	2,478,396	0.00	34,526,991	0.00	0	0.00
Total TRF	34,526,991	0.00	28,859,976	0.00	34,526,991	0.00	2,478,396	0.00	34,526,991	0.00	0	0.00
Grand Total	34,526,991	0.00	28,859,976	0.00	34,526,991	0.00	2,478,396	0.00	34,526,991	0.00	0	0.00

CORE DECISION ITEM

Employee Benefits
Highway Patrol Deferred Comp Transfer
CORE - Highway Patrol Deferred Comp

Budget Unit 350154B
Bill Section 05.490

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	273,009	273,009
Total	0	0	273,009	273,009

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: 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
Total	0	0	0	0

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

Funding would continue the approved employer match payments for employees contributing at least \$25/month and up to a maximum match of \$75/month in the deferred compensation program. Section 105.927 authorizes a deferred compensation match of up to \$75/month.

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

N/A

CORE DECISION ITEM

**Employee Benefits
Highway Patrol Deferred Comp Transfer
CORE - Highway Patrol Deferred Comp**

Budget Unit 350154B

Bill Section 05.490

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/24/24
Appropriations (All Funds)	0	273,009	273,009	273,009
Less Reverted (All Funds)	0	(8,190)	(8,190)	(8,190)
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	264,819	264,819	264,819
Actual Expenditures (all Fund)	0	0	0	N/A
Unexpended (All Funds)	0	264,819	264,819	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	264,819	264,819	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

Employee Benefits
 Highway Patrol Deferred Comp Transfer
 CORE - Highway Patrol Deferred Comp

Budget Unit 350154B

Bill Section 05.490

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	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	273,009	273,009	
	Total	0.00	0	0	273,009	273,009	
One-Times							
	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	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	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	273,009	273,009	
	Total	0.00	0	0	273,009	273,009	
Department Request Adjustments							

CORE DECISION ITEM

Employee Benefits
 Highway Patrol Deferred Comp Transfer
 CORE - Highway Patrol Deferred Comp

Budget Unit 350154B

Bill Section 05.490

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	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	273,009	273,009	
	Total	0.00	0	0	273,009	273,009	
Governor's Recommended Core							
	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	
	Total	0.00	0	0	0	0	

CORE DECISION ITEM

Employee Benefits
Highway Patrol Deferred Comp Transfer
CORE - Highway Patrol Deferred Comp

Budget Unit 350154B

Bill Section 05.490

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/24/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	273,009	0.00	0	0.00	273,009	0.00	0	0.00	273,009	0.00	0	0.00
Total TRF	273,009	0.00	0	0.00	273,009	0.00	0	0.00	273,009	0.00	0	0.00
Grand Total	273,009	0.00	0	0.00	273,009	0.00	0	0.00	273,009	0.00	0	0.00

CORE DECISION ITEM

Employee Benefits
Deferred Comp Matching Payments
CORE - Deferred Comp Matching Payments

Budget Unit 350155B
Bill Section 05.495

1. CORE FINANCIAL SUMMARY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	34,800,000	34,800,000
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	34,800,000	34,800,000

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: 1706:MO ST Employees Deferred Comp Incentive Plan Admi

	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
Total	0	0	0	0

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

Funding would continue the approved employer match payments for employees contributing at least \$25/month and up to a maximum match of \$75/month in the deferred compensation program. Section 105.927 authorizes a deferred compensation match of up to \$75/month.

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

N/A

CORE DECISION ITEM

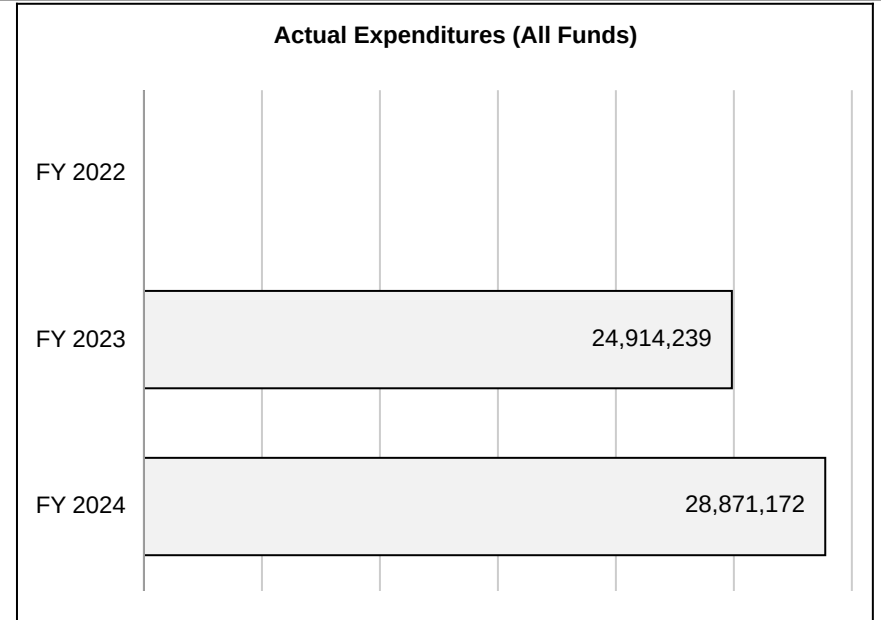
**Employee Benefits
Deferred Comp Matching Payments
CORE - Deferred Comp Matching Payments**

Budget Unit 350155B

Bill Section 05.495

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/24/24
Appropriations (All Funds)	0	34,800,000	34,800,000	34,800,000
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	34,800,000	34,800,000	34,800,000
Actual Expenditures (all Fund)	0	24,914,239	28,871,172	N/A
Unexpended (All Funds)	0	9,885,761	5,928,828	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	9,885,761	5,928,828	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

Employee Benefits
 Deferred Comp Matching Payments
 CORE - Deferred Comp Matching Payments

Budget Unit 350155B

Bill Section 05.495

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	34,800,000	34,800,000	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	34,800,000	34,800,000	
One-Times							
	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	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	PS	0.00	0	0	34,800,000	34,800,000	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	34,800,000	34,800,000	
Department Request Adjustments							

CORE DECISION ITEM

Employee Benefits
 Deferred Comp Matching Payments
 CORE - Deferred Comp Matching Payments

Budget Unit 350155B

Bill Section 05.495

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	34,800,000	34,800,000	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	34,800,000	34,800,000	
Governor's Recommended Core							
	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	
	Total	0.00	0	0	0	0	

CORE DECISION ITEM

Employee Benefits
Deferred Comp Matching Payments
CORE - Deferred Comp Matching Payments

Budget Unit 350155B
Bill Section 05.495

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/24/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Benefits Expenses	34,800,000	0.00	28,871,172	0.00	34,800,000	0.00	2,478,481	0.00	34,800,000	0.00	0	0.00
Total PS	34,800,000	0.00	28,871,172	0.00	34,800,000	0.00	2,478,481	0.00	34,800,000	0.00	0	0.00
Grand Total	34,800,000	0.00	28,871,172	0.00	34,800,000	0.00	2,478,481	0.00	34,800,000	0.00	0	0.00

CORE DECISION ITEM

Employee Benefits
Unemployment Benefits
CORE - Unemployment Benefits

Budget Unit 350156B
Bill Section 05.500

1. CORE FINANCIAL SUMMARY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	2,430,053	784,000	1,616,000	4,830,053
TRF	0	0	0	0
Total	2,430,053	784,000	1,616,000	4,830,053

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.

Federal Funds: Various Funds

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
Total	0	0	0	0

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

Pursuant to Section 288.090, RSMo, this centralized appropriation is requested to reimburse the Division of Employment Security for all departments' charges to the unemployment compensation fund for unemployment benefits paid to former state employees. The State, as a governmental entity, reimburses the Division of Employment Security for unemployment charges paid in lieu of contributions. At the end of each calendar quarter, the Division of Employment Security bills state agencies for an amount equal to the full amount of regular benefits, plus extended benefits, paid during such quarter that is attributable to service for the employee of such agency.

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

N/A

CORE DECISION ITEM

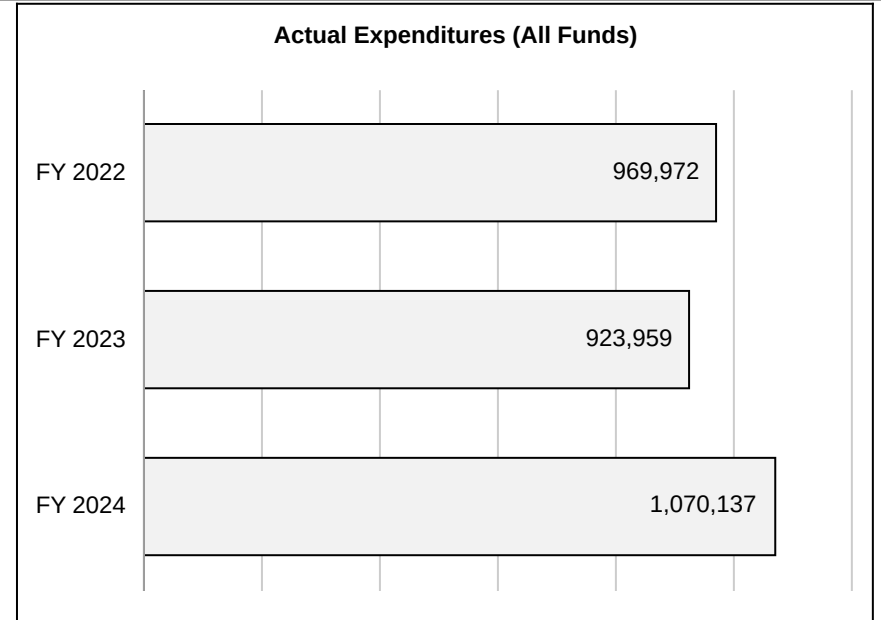
**Employee Benefits
Unemployment Benefits
CORE - Unemployment Benefits**

Budget Unit 350156B

Bill Section 05.500

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/24/24
Appropriations (All Funds)	4,835,534	4,835,534	4,830,053	4,830,053
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	(38,534)	0
Plus Transfers In	0	0	38,534	0
Budget Authority (All Funds)	4,835,534	4,835,534	4,830,053	4,830,053
Actual Expenditures (all Fund)	969,972	923,959	1,070,137	N/A
Unexpended (All Funds)	3,865,562	3,911,575	3,759,916	N/A
Unexpended by Fund:				
General Revenue	1,883,506	1,900,018	1,843,581	N/A
Federal	547,352	577,827	538,985	N/A
Other	1,434,704	1,433,730	1,377,350	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

Employee Benefits
 Unemployment Benefits
 CORE - Unemployment Benefits

Budget Unit 350156B

Bill Section 05.500

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	2,430,053	784,000	1,616,000	4,830,053	
	TRF	0.00	0	0	0	0	
	Total	0.00	2,430,053	784,000	1,616,000	4,830,053	
One-Times							
	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	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	2,430,053	784,000	1,616,000	4,830,053	
	TRF	0.00	0	0	0	0	
	Total	0.00	2,430,053	784,000	1,616,000	4,830,053	
Department Request Adjustments							

CORE DECISION ITEM

Employee Benefits
 Unemployment Benefits
 CORE - Unemployment Benefits

Budget Unit 350156B

Bill Section 05.500

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	2,430,053	784,000	1,616,000	4,830,053	
	TRF	0.00	0	0	0	0	
	Total	0.00	2,430,053	784,000	1,616,000	4,830,053	
Governor's Recommended Core							
	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	
	Total	0.00	0	0	0	0	

CORE DECISION ITEM

Employee Benefits
 Unemployment Benefits
 CORE - Unemployment Benefits

Budget Unit 350156B
 Bill Section 05.500

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/24/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Program Disbursements	4,830,053	0.00	1,070,137	0.00	4,830,053	0.00	0	0.00	4,830,053	0.00	0	0.00
Total PSD	4,830,053	0.00	1,070,137	0.00	4,830,053	0.00	0	0.00	4,830,053	0.00	0	0.00
Grand Total	4,830,053	0.00	1,070,137	0.00	4,830,053	0.00	0	0.00	4,830,053	0.00	0	0.00

CORE DECISION ITEM

Employee Benefits
 Highway Patrol - Unemployment Benefits
 CORE - Highway Patrol - Unemployment Benefits

Budget Unit 350157B
 Bill Section 05.505

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	100,000	100,000
TRF	0	0	0	0
Total	0	0	100,000	100,000

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: 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
Total	0	0	0	0

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

Core funding for the State's payment of unemployment benefits for former employees of the Highway Patrol.

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

N/A

CORE DECISION ITEM

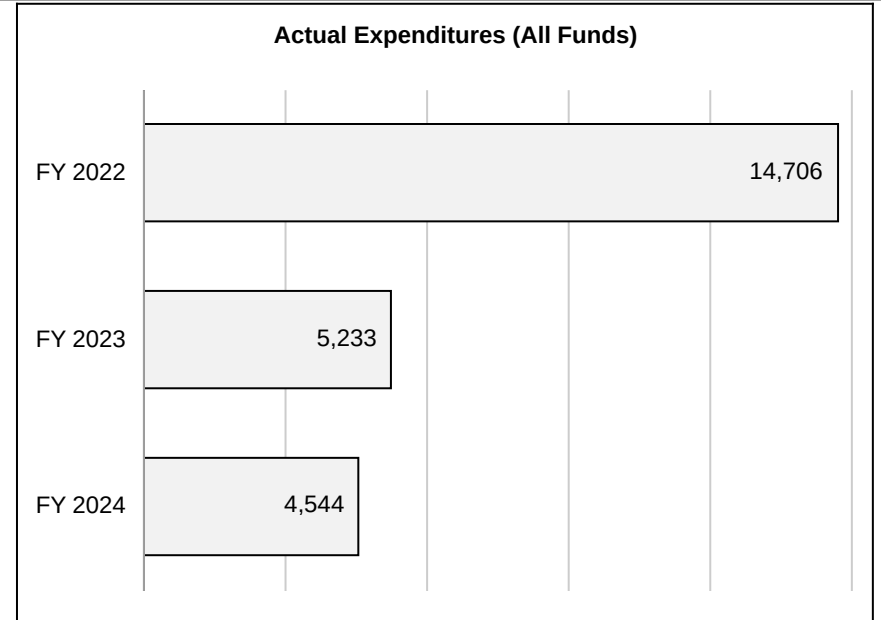
Employee Benefits
Highway Patrol - Unemployment Benefits
CORE - Highway Patrol - Unemployment Benefits

Budget Unit 350157B

Bill Section 05.505

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/24/24
Appropriations (All Funds)	100,000	100,000	100,000	100,000
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)	100,000	100,000	100,000	100,000
Actual Expenditures (all Fund)	14,706	5,233	4,544	N/A
Unexpended (All Funds)	85,294	94,767	95,456	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	85,294	94,767	95,456	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

Employee Benefits
 Highway Patrol - Unemployment Benefits
 CORE - Highway Patrol - Unemployment Benefits

Budget Unit 350157B

Bill Section 05.505

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	100,000	100,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	100,000	100,000	
One-Times							
	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	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	100,000	100,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	100,000	100,000	
Department Request Adjustments							

CORE DECISION ITEM

Employee Benefits
 Highway Patrol - Unemployment Benefits
 CORE - Highway Patrol - Unemployment Benefits

Budget Unit 350157B

Bill Section 05.505

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	100,000	100,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	100,000	100,000	
Governor's Recommended Core							
	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	
	Total	0.00	0	0	0	0	

CORE DECISION ITEM

Employee Benefits
 Highway Patrol - Unemployment Benefits
 CORE - Highway Patrol - Unemployment Benefits

Budget Unit 350157B
 Bill Section 05.505

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/24/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Program Disbursements	100,000	0.00	4,544	0.00	100,000	0.00	0	0.00	100,000	0.00	0	0.00
Total PSD	100,000	0.00	4,544	0.00	100,000	0.00	0	0.00	100,000	0.00	0	0.00
Grand Total	100,000	0.00	4,544	0.00	100,000	0.00	0	0.00	100,000	0.00	0	0.00

CORE DECISION ITEM

Employee Benefits

Budget Unit 350158B

Missouri Consolidated Health Care Plan - Transfer

CORE - Missouri Consolidated Health Care Plan - Transfer

Bill Section 05.510

Additional assumptions include:

- 1) Enrollment as of 9/1/2024 (total subscribers of 50,528 and total lives of 88,722 members).
- 2) No change in medical plan options in CY2026 from options available in CY2025. MCHCP has assumed no change in enrollment or plan selection from CY2024 to 2025/2026.
- 3) MCHCP subsidies for active employees differ by plan. The subsidies noted below are for the PPO 1250 plan and vary by coverage tier.
Employee only - 94.6 percent Employee and children - 93.9 percent
Employee and spouse - 87.2 percent Employee, spouse and child - 87.6 percent
Employee and child - 93.4 percent Employee, spouse and children - 88.8 percent
- 4) Strive for Wellness incentive participation levels are based on CY 2024 participation.
- 5) For Medicare members, MCHCP's subsidy percentage for retirees is 2.5 percent of the base plan premium for each year of service capped at 65 percent (26 years of service).
- 6) Self-insured program costs are determined through an actuarial analysis of the enrolled population to ascertain required claims needs. Administrative service fees are paid to the third party administrator (TPA) and pharmacy benefit manager (PBM) for administration of medical and pharmacy plans according to contract terms. Payment of claims for self-insured plans is the responsibility of MCHCP. The Medicare Advantage Plan is fully-insured; therefore, all medical claim costs are the responsibility of the contractor while pharmacy claims costs remain self-insured and are the responsibility of MCHCP. MCHCP does not purchase stop loss coverage, but rather self insures against catastrophic claims through the appropriation process. All contracts meeting dollar value thresholds are awarded through a competitive bid process.

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

Medical plan options for active employees, retirees, and their dependents and an Employee Assistance program for active employees and members of their households. MCHCP additionally offers dental and vision coverage but premium for this coverage is paid entirely by the member with no available MCHCP premium subsidy.

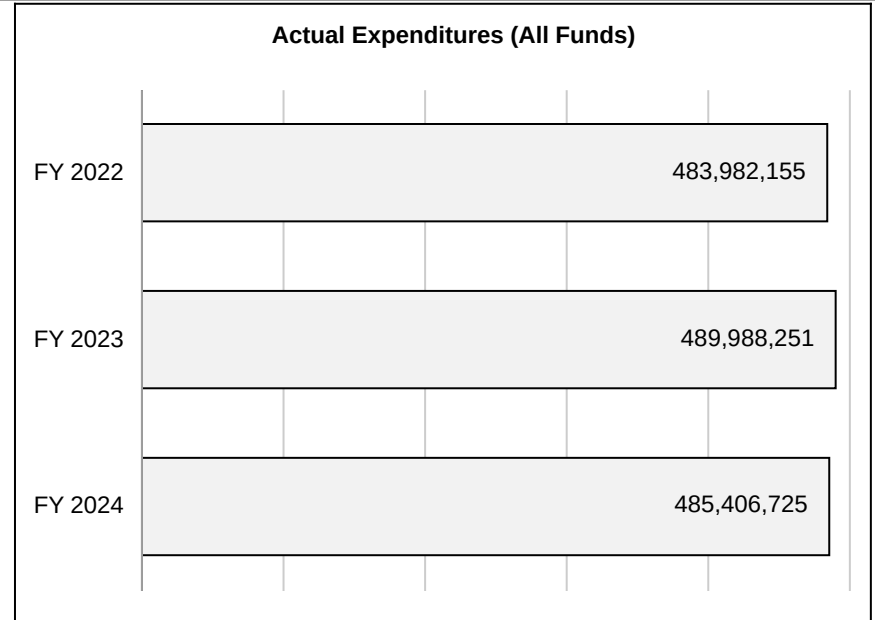
CORE DECISION ITEM

Employee Benefits
Missouri Consolidated Health Care Plan - Transfer
CORE - Missouri Consolidated Health Care Plan - Transfer

Budget Unit 350158B
Bill Section 05.510

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/24/24
Appropriations (All Funds)	535,207,905	538,116,045	499,530,272	527,203,040
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	(19,805,010)	(286,200)
Plus Transfers In	0	0	19,805,010	286,200
Budget Authority (All Funds)	535,207,905	538,116,045	499,530,272	527,203,040
Actual Expenditures (all Fund)	483,982,155	489,988,251	485,406,725	N/A
Unexpended (All Funds)	51,225,750	48,127,794	14,123,547	N/A
Unexpended by Fund:				
General Revenue	31,927,102	38,553,175	3,849,575	N/A
Federal	17,905,879	12,436,202	10,112,570	N/A
Other	1,392,769	(2,861,583)	161,402	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

Employee Benefits
 Missouri Consolidated Health Care Plan - Transfer
 CORE - Missouri Consolidated Health Care Plan - Transfer

Budget Unit 350158B
 Bill Section 05.510

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	321,882,574	128,015,467	77,304,999	527,203,040	
	Total	0.00	321,882,574	128,015,467	77,304,999	527,203,040	
One-Times							
	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	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	321,882,574	128,015,467	77,304,999	527,203,040	
	Total	0.00	321,882,574	128,015,467	77,304,999	527,203,040	
Department Request Adjustments							

CORE DECISION ITEM

Employee Benefits

Budget Unit 350158B

Missouri Consolidated Health Care Plan - Transfer

Bill Section 05.510

CORE - Missouri Consolidated Health Care Plan - Transfer

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	321,882,574	128,015,467	77,304,999	527,203,040	
	Total	0.00	321,882,574	128,015,467	77,304,999	527,203,040	
Governor's Recommended Core							
	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	
	Total	0.00	0	0	0	0	

CORE DECISION ITEM

Employee Benefits
Missouri Consolidated Health Care Plan - Transfer
CORE - Missouri Consolidated Health Care Plan - Transfer

Budget Unit 350158B
Bill Section 05.510

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/24/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	499,530,272	0.00	485,406,725	0.00	527,203,040	0.00	43,480,542	0.00	527,203,040	0.00	0	0.00
Total TRF	499,530,272	0.00	485,406,725	0.00	527,203,040	0.00	43,480,542	0.00	527,203,040	0.00	0	0.00
Grand Total	499,530,272	0.00	485,406,725	0.00	527,203,040	0.00	43,480,542	0.00	527,203,040	0.00	0	0.00

NEW DECISION ITEM

RANK: OF

Office of Administration
Employee Benefits
MCHCP Cost to Continue
DI# NOP.35B.008

Budget Unit 350158B

Bill Section 5.510

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	14,648,036	5,157,392	3,441,553	23,246,981
Total	14,648,036	5,157,392	3,441,553	23,246,981
FTE	0.00	0.00	0.00	0.00
Est. Fringe	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
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

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

Federal Funds: 1135:Office of Administration Federal and Other
Other Funds: 1505:Office of Administration Revolving Administrative Trust 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 MCHCP (created under Chapter 103 of the Missouri Revised Statutes) cost to continue new decision item request consists of annual health care trend and actuarially projected increases in self-insured programs over the core request. The cost to continue transfer request of \$23,246,981 represents a best projection of the cost to continue and is subject to revision predicated upon the results of the 2025 Plan Year Open Enrollment, actuarial evaluation of more current and mature claims data and final approval by the MCHCP Board of Trustees.

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: OF

**Office of Administration
Employee Benefits
MCHCP Cost to Continue
DI# NOP.35B.008**

Budget Unit 350158B

Bill Section 5.510

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.)

State Contribution/Premium Assumptions: Significant assumptions in the calculation of the actuarially-projected costs include: 1) Actual premium equivalents for the first half FY2026 costs; and 2) Trend rates (active employee and non-Medicare retiree medical at 6.0%, Medicare retiree medical at 0%, and all pharmacy at 12.0%) for the second half FY2026 costs. Additional assumptions include:

1) Enrollment as of 9/1/2024 (total subscribers of 50,528 and total lives of 88,722 members).

2) No change in medical plan options in CY2026 from options available in CY2025. MCHCP has assumed no change in enrollment or plan selection from CY2024 to 2025/2026.

3) MCHCP subsidies for active employees differ by plan. The subsidies noted below are for the PPO 1250 plan and vary by coverage tier.

Employee only - 94.6 percent Employee and children - 93.9 percent

Employee and spouse - 87.2 percent Employee, spouse and child - 87.6 percent

Employee and child - 93.4 percent Employee, spouse and children - 88.8 percent

4) Strive for Wellness incentive participation levels are based on CY 2024 participation.

5) For Medicare members, MCHCP's subsidy percentage for retirees is 2.5 percent of the base plan premium for each year of service capped at 65 percent (26 years of service).

6) Self-insured program costs are determined through an actuarial analysis of the enrolled population to ascertain required claims needs. Administrative service fees are paid to the third party administrator (TPA) and pharmacy benefit manager (PBM) for administration of medical and pharmacy plans according to contract terms. Payment of claims for self-insured plans is the responsibility of MCHCP. The Medicare Advantage Plan is fully-insured; therefore, all medical claim costs are the responsibility of the contractor while pharmacy claims costs remain self-insured and are the responsibility of MCHCP. MCHCP does not purchase stop loss coverage, but rather self insures against catastrophic claims through the appropriation process. All contracts meeting dollar value thresholds are awarded through a competitive bid process.

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
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>
782ZZZZ:Appropriated Transfers Out St	14,648,036		5,157,392		3,441,553		23,246,981		0

NEW DECISION ITEM

RANK: OF

Office of Administration
Employee Benefits
MCHCP Cost to Continue
DI# NOP.35B.008

Budget Unit 350158B

Bill Section 5.510

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 TRF	14,648,036		5,157,392		3,441,553		23,246,981		0
Grand Total	14,648,036	0.00	5,157,392	0.00	3,441,553	0.00	23,246,981	0.00	0
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
Grand Total	0	0.00	0	0.00	0	0.00	0	0.00	0

NEW DECISION ITEM
RANK: _____ OF _____

Department: Office of Administration	Budget Unit <u>350158B</u>
Division: Employee Benefits	
DI Name: MCHCP Cost to Continue Contrib. - Transfer DI# NOP.35B.008	HB Section <u>5.510</u>

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an activity measure(s) for the program.

Member Count by Relationship

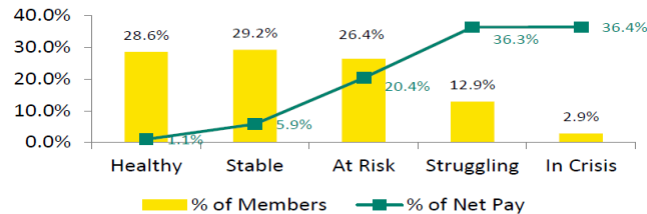
	CY2022	CY2023	% Change
Members	84,721	85,901	1.4%
Subscriber	48,442	49,423	2.0%
Spouse	12,268	12,410	1.2%
Child	24,011	24,068	0.2%
Family Size Average	1.75	1.74	-0.6%
Average Age of Member	43.3	43.3	0.0%
Subscribers	54.2	54.0	-0.5%
Spouses	57.5	57.4	-0.1%
Child	14.0	14.0	0.1%

6b. Provide a measure(s) of the program's quality.

MCHCP surveys members regarding their experiences with the Open Enrollment process and their overall satisfaction with services provided by the Plan's Member Services call center. For the most recent year available, 2023, members reported a 95% satisfaction rate for the Open Enrollment process and an overall satisfaction rate of 94% for the assistance provided by Member Services.

6c. Provide a measure(s) of the program's impact.

Risk Band Profiles



The healthiest 28.6% of the population accounts for 1.1% of the total cost.
The least healthy 2.9% of the population accounts for 36.4% of the total cost.

6d. Provide a measure(s) of the program's efficiency.

Net Pay PMPY Med & Rx by Plan

	CY2022	CY2023	% Change
Anthem PPO 750	\$10,721	\$11,247	4.9%
Anthem PPO 1250	\$6,160	\$6,706	8.9%
Anthem HSA	\$3,861	\$4,139	7.2%
Total	\$7,206	\$7,688	6.7%

CORE DECISION ITEM

Employee Benefits
Missouri Consolidated Health Care Plan
CORE - Missouri Consolidated Health Care Plan

Budget Unit 350159B
Bill Section 05.515

1. CORE FINANCIAL SUMMARY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	527,203,040	527,203,040
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	527,203,040	527,203,040

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: 1765:Missouri Consolidated Health Care Plan Benefit 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
Total	0	0	0	0

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 core of \$527,203,040 is established for funding to allow Missouri Consolidated Health Care Plan (MCHCP) to provide self-insured medical plan options for state employees, retirees and their dependents. The core request, based upon the actuarially-projected medical, pharmacy and MCHCP costs for FY 2026, is projected to not be sufficient to provide payment for member health care costs including medical and pharmacy trend. Actual claims results may differ from actuarial projections. CY2025 self-insured medical plan options include the Health Savings Account (HSA) Plan, the PPO 1250 Plan and the PPO 750 Plan. All medical plans include a prescription drug benefit. Active employees in the HSA Plan will receive an annual HSA contribution of \$500 for individual coverage and \$1,000 for family coverage. MCHCP offers a fully-insured Group Medicare Advantage Plan and a self-insured Employer Group Waiver Medicare Prescription Drug Plan to Medicare-primary retiree members. In addition, MCHCP offers an Employee Assistance Program (EAP) to active state employees and members of their household. The core budget request does not include a funding request for Other Post-Employment Benefits (OPEB).

State Contribution/Premium Assumptions: Significant assumptions in the calculation of the actuarially-projected costs include: 1) Actual premium equivalents for the first half FY2026 costs; and 2) Trend rates (active employee and non-Medicare retiree medical at 6.0%, Medicare retiree medical at 0%, and all pharmacy at 12.0%) for the second half FY2026 costs.

CORE DECISION ITEM

Employee Benefits
Missouri Consolidated Health Care Plan
CORE - Missouri Consolidated Health Care Plan

Budget Unit 350159B
Bill Section 05.515

Additional assumptions include:

- 1) Enrollment as of 9/1/2024 (total subscribers of 50,528 and total lives of 88,722 members).
- 2) No change in medical plan options in CY2026 from options available in CY2025. MCHCP has assumed no change in enrollment or plan selection from CY2024 to 2025/2026.
- 3) MCHCP subsidies for active employees differ by plan. The subsidies noted below are for the PPO 1250 plan and vary by coverage tier.
Employee only - 94.6 percent Employee and children - 93.9 percent
Employee and spouse - 87.2 percent Employee, spouse and child - 87.6 percent
Employee and child - 93.4 percent Employee, spouse and children - 88.8 percent
- 4) Strive for Wellness incentive participation levels are based on CY 2024 participation.
- 5) For Medicare members, MCHCP's subsidy percentage for retirees is 2.5 percent of the base plan premium for each year of service capped at 65 percent (26 years of service).
- 6) Self-insured program costs are determined through an actuarial analysis of the enrolled population to ascertain required claims needs. Administrative service fees are paid to the third party administrator (TPA) and pharmacy benefit manager (PBM) for administration of medical and pharmacy plans according to contract terms. Payment of claims for self-insured plans is the responsibility of MCHCP. The Medicare Advantage Plan is fully-insured; therefore, all medical claim costs are the responsibility of the contractor while pharmacy claims costs remain self-insured and are the responsibility of MCHCP. MCHCP does not purchase stop loss coverage, but rather self insures against catastrophic claims through the appropriation process. All contracts meeting dollar value thresholds are awarded through a competitive bid process.

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

Medical plan options for active employees, retirees, and their dependents and an Employee Assistance program for active employees and members of their households. MCHCP additionally offers dental and vision coverage but premium for this coverage is paid entirely by the member with no available MCHCP premium subsidy.

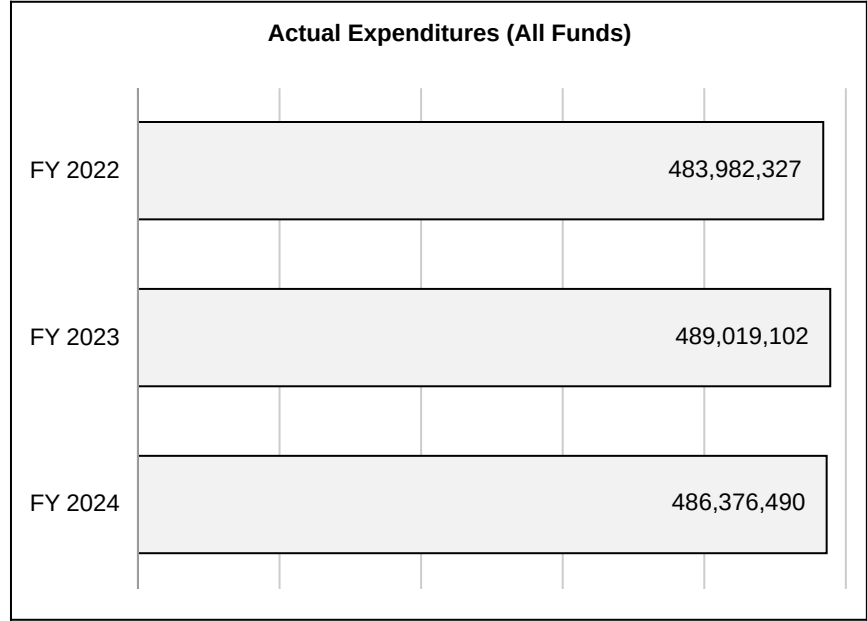
CORE DECISION ITEM

Employee Benefits
Missouri Consolidated Health Care Plan
CORE - Missouri Consolidated Health Care Plan

Budget Unit 350159B
Bill Section 05.515

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/24/24
Appropriations (All Funds)	507,691,340	489,028,940	490,234,580	527,203,040
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)	507,691,340	489,028,940	490,234,580	527,203,040
Actual Expenditures (all Fund)	483,982,327	489,019,102	486,376,490	N/A
Unexpended (All Funds)	23,709,013	9,838	3,858,090	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	23,709,013	9,838	3,858,090	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

Employee Benefits
 Missouri Consolidated Health Care Plan
 CORE - Missouri Consolidated Health Care Plan

Budget Unit 350159B
 Bill Section 05.515

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	527,203,040	527,203,040	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	527,203,040	527,203,040	
One-Times							
	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	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	PS	0.00	0	0	527,203,040	527,203,040	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	527,203,040	527,203,040	
Department Request Adjustments							

CORE DECISION ITEM

Employee Benefits
Missouri Consolidated Health Care Plan
CORE - Missouri Consolidated Health Care Plan

Budget Unit 350159B
Bill Section 05.515

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	527,203,040	527,203,040	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	527,203,040	527,203,040	
Governor's Recommended Core							
	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	
	Total	0.00	0	0	0	0	

CORE DECISION ITEM

Employee Benefits
Missouri Consolidated Health Care Plan
CORE - Missouri Consolidated Health Care Plan

Budget Unit 350159B
Bill Section 05.515

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/24/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Benefits Expenses	490,234,580	0.00	486,376,490	0.00	527,203,040	0.00	43,480,636	0.00	527,203,040	0.00	0	0.00
Total PS	490,234,580	0.00	486,376,490	0.00	527,203,040	0.00	43,480,636	0.00	527,203,040	0.00	0	0.00
Grand Total	490,234,580	0.00	486,376,490	0.00	527,203,040	0.00	43,480,636	0.00	527,203,040	0.00	0	0.00

NEW DECISION ITEM

RANK: OF

Office of Administration
Employee Benefits
MCHCP Cost to Continue
DI# NOP.35B.007

Budget Unit 350159B

Bill Section 5.515

1. AMOUNT OF REQUEST

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	23,246,981	23,246,981
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	23,246,981	23,246,981

FTE align="right">0.00 align="right">0.00 align="right">0.00 align="right">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.

	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
Total	0	0	0	0

FTE align="right">0.00 align="right">0.00 align="right">0.00 align="right">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: 1765:Missouri Consolidated Health Care Plan Benefit Fund

Non-Counts: 1765:Missouri Consolidated Health Care Plan Bene \$23,246,981

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 MCHCP (created under Chapter 103 of the Missouri Revised Statutes) cost to continue new decision item request consists of annual health care trend and actuarially projected increases in self-insured programs over the core request. The cost to continue transfer request of \$23,246,981 represents a best projection of the cost to continue and is subject to revision predicated upon the results of the 2025 Plan Year Open Enrollment, actuarial evaluation of more current and mature claims data and final approval by the MCHCP Board of Trustees.

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: OF

**Office of Administration
Employee Benefits
MCHCP Cost to Continue
DI# NOP.35B.007**

Budget Unit 350159B

Bill Section 5.515

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.)

State Contribution/Premium Assumptions: Significant assumptions in the calculation of the actuarially-projected costs include: 1) Actual premium equivalents for the first half FY2026 costs; and 2) Trend rates (active employee and non-Medicare retiree medical at 6.0%, Medicare retiree medical at 0%, and all pharmacy at 12.0%) for the second half FY2026 costs. Additional assumptions include:

1) Enrollment as of 9/1/2024 (total subscribers of 50,528 and total lives of 88,722 members).

2) No change in medical plan options in CY2026 from options available in CY2025. MCHCP has assumed no change in enrollment or plan selection from CY2024 to 2025/2026.

3) MCHCP subsidies for active employees differ by plan. The subsidies noted below are for the PPO 1250 plan and vary by coverage tier.

Employee only - 94.6 percent Employee and children - 93.9 percent

Employee and spouse - 87.2 percent Employee, spouse and child - 87.6 percent

Employee and child - 93.4 percent Employee, spouse and children - 88.8 percent

4) Strive for Wellness incentive participation levels are based on CY 2024 participation.

5) For Medicare members, MCHCP's subsidy percentage for retirees is 2.5 percent of the base plan premium for each year of service capped at 65 percent (26 years of service).

6) Self-insured program costs are determined through an actuarial analysis of the enrolled population to ascertain required claims needs. Administrative service fees are paid to the third party administrator (TPA) and pharmacy benefit manager (PBM) for administration of medical and pharmacy plans according to contract terms. Payment of claims for self-insured plans is the responsibility of MCHCP. The Medicare Advantage Plan is fully-insured; therefore, all medical claim costs are the responsibility of the contractor while pharmacy claims costs remain self-insured and are the responsibility of MCHCP. MCHCP does not purchase stop loss coverage, but rather self insures against catastrophic claims through the appropriation process. All contracts meeting dollar value thresholds are awarded through a competitive bid process.

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
Fringe Benefits	0	0.00	0	0.00	23,246,981	0.00	23,246,981	0.00	0
Total PS	0	0.00	0	0.00	23,246,981	0.00	23,246,981	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0

NEW DECISION ITEM

RANK: OF

Office of Administration
Employee Benefits
MCHCP Cost to Continue
DI# NOP.35B.007

Budget Unit 350159B

Bill Section 5.515

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
Grand Total	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>23,246,981</u>	<u>0.00</u>	<u>23,246,981</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: _____ OF _____

Department: Office of Administration	Budget Unit 350159B
Division: Employee Benefits	
DI Name: MCHCP Cost to Continue Contrib.	DI# NOP.35B.007
	HB Section 5.515

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an activity measure(s) for the program.

Member Count by Relationship

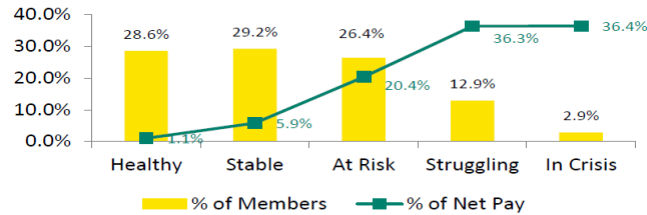
	CY2022	CY2023	% Change
Members	84,721	85,901	1.4%
<i>Subscriber</i>	48,442	49,423	2.0%
<i>Spouse</i>	12,268	12,410	1.2%
<i>Child</i>	24,011	24,068	0.2%
Family Size Average	1.75	1.74	-0.6%
Average Age of Member	43.3	43.3	0.0%
<i>Subscribers</i>	54.2	54.0	-0.5%
<i>Spouses</i>	57.5	57.4	-0.1%
<i>Child</i>	14.0	14.0	0.1%

6b. Provide a measure(s) of the program's quality.

MCHCP surveys members regarding their experiences with the Open Enrollment process and their overall satisfaction with services provided by the Plan's Member Services call center. For the most recent year available, 2023, members reported a 95% satisfaction rate for the Open Enrollment process and an overall satisfaction rate of 94% for the assistance provided by Member Services.

6c. Provide a measure(s) of the program's impact.

Risk Band Profiles



The healthiest 28.6% of the population accounts for 1.1% of the total cost.
The least healthy 2.9% of the population accounts for 36.4% of the total cost.

6d. Provide a measure(s) of the program's efficiency.

Net Pay PMPY Med & Rx by Plan

	CY2022	CY2023	% Change
Anthem PPO 750	\$10,721	\$11,247	4.9%
Anthem PPO 1250	\$6,160	\$6,706	8.9%
Anthem HSA	\$3,861	\$4,139	7.2%
Total	\$7,206	\$7,688	6.7%

CORE DECISION ITEM

Employee Benefits
 Refund -Deductions Withheld in Error
 CORE - Refund -Deductions Withheld in Error

Budget Unit 350162B
 Bill Section 05.520

1. CORE FINANCIAL SUMMARY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	60,000	0	0	60,000
TRF	0	0	0	0
Total	60,000	0	0	60,000

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.

	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
Total	0	0	0	0

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

Core funding to refund employee deductions withheld in error.

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

N/A

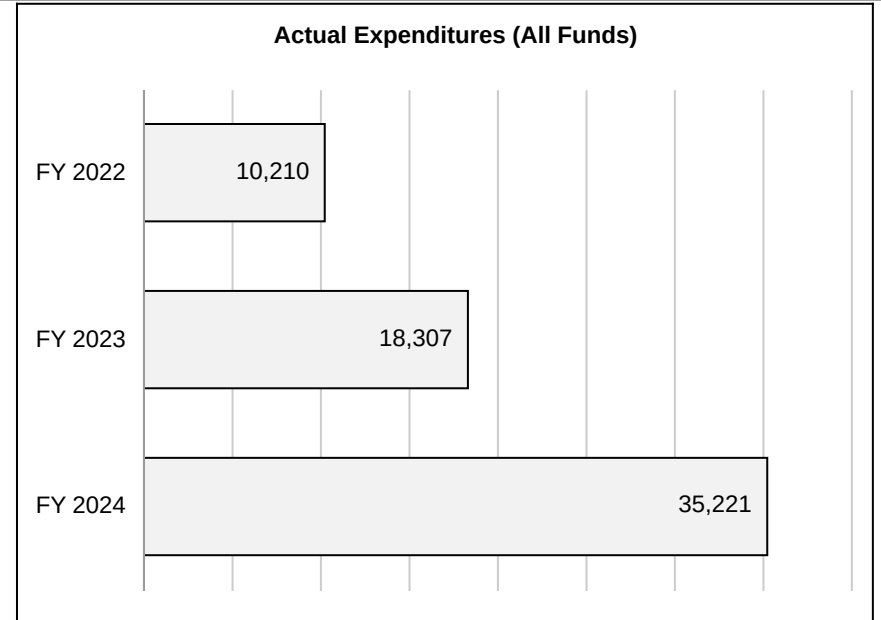
CORE DECISION ITEM

Employee Benefits
Refund -Deductions Withheld in Error
CORE - Refund -Deductions Withheld in Error

Budget Unit 350162B
Bill Section 05.520

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/24/24
Appropriations (All Funds)	36,000	36,000	60,000	60,000
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)	36,000	36,000	60,000	60,000
Actual Expenditures (all Fund)	10,210	18,307	35,221	N/A
Unexpended (All Funds)	25,790	17,693	24,779	N/A
Unexpended by Fund:				
General Revenue	25,790	17,693	24,779	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

Employee Benefits
 Refund -Deductions Withheld in Error
 CORE - Refund -Deductions Withheld in Error

Budget Unit 350162B

Bill Section 05.520

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	60,000	0	0	60,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	60,000	0	0	60,000	
One-Times							
	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	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	60,000	0	0	60,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	60,000	0	0	60,000	
Department Request Adjustments							

CORE DECISION ITEM

Employee Benefits
 Refund -Deductions Withheld in Error
 CORE - Refund -Deductions Withheld in Error

Budget Unit 350162B

Bill Section 05.520

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	60,000	0	0	60,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	60,000	0	0	60,000	
Governor's Recommended Core							
	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	
	Total	0.00	0	0	0	0	

CORE DECISION ITEM

Employee Benefits
Refund -Deductions Withheld in Error
CORE - Refund -Deductions Withheld in Error

Budget Unit 350162B
Bill Section 05.520

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/24/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Refunds Expense	60,000	0.00	35,221	0.00	60,000	0.00	561	0.00	60,000	0.00	0	0.00
Total PSD	60,000	0.00	35,221	0.00	60,000	0.00	561	0.00	60,000	0.00	0	0.00
Grand Total	60,000	0.00	35,221	0.00	60,000	0.00	561	0.00	60,000	0.00	0	0.00

CORE DECISION ITEM

Employee Benefits
Voluntary Life Insurance
CORE - Voluntary Life Insurance

Budget Unit 350163B
Bill Section 05.525

1. CORE FINANCIAL SUMMARY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	3,900,000	3,900,000
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	3,900,000	3,900,000

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: 1910:Missouri State Employees Voluntary Life Insurance Fu

	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
Total	0	0	0	0

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

Office of administration administers a voluntary life insurance plan for the employees of the state of Missouri. This request is the core funding for payment to the life insurance company for payroll deductions deposited to the Missouri State Employees Voluntary Life Insurance Fund, per Section 105.1006, RSMo. Participating employees authorize deductions be made from their wages for the purpose of participation in such plan. All such insurance plans or policies to be offered pursuant to this plan shall have been reviewed and selected based on a competitive bidding process as established by such specifications and considerations as are deemed appropriate. The bid shall include the costs of administration incurred by the Office of Administration in implementing sections 105.1000 to 105.1020, RSMo, which shall be borne by the successful bidder.

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

N/A

CORE DECISION ITEM

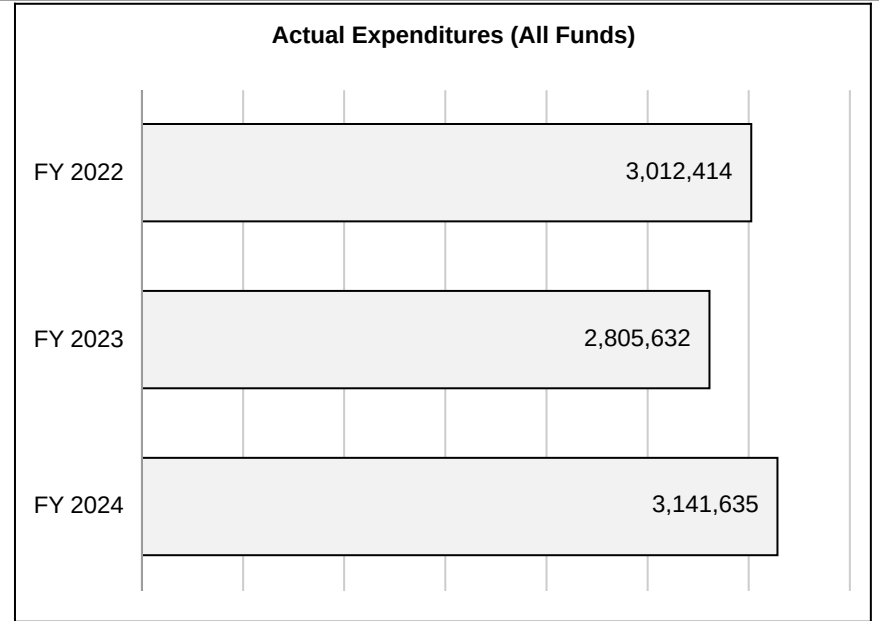
**Employee Benefits
Voluntary Life Insurance
CORE - Voluntary Life Insurance**

Budget Unit 350163B

Bill Section 05.525

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/24/24
Appropriations (All Funds)	3,900,000	3,900,000	3,900,000	3,900,000
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)	3,900,000	3,900,000	3,900,000	3,900,000
Actual Expenditures (all Fund)	3,012,414	2,805,632	3,141,635	N/A
Unexpended (All Funds)	887,586	1,094,368	758,365	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	887,586	1,094,368	758,365	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

Employee Benefits
 Voluntary Life Insurance
 CORE - Voluntary Life Insurance

Budget Unit 350163B

Bill Section 05.525

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	3,900,000	3,900,000	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	3,900,000	3,900,000	
One-Times							
	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	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	PS	0.00	0	0	3,900,000	3,900,000	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	3,900,000	3,900,000	
Department Request Adjustments							

CORE DECISION ITEM

Employee Benefits
 Voluntary Life Insurance
 CORE - Voluntary Life Insurance

Budget Unit 350163B

Bill Section 05.525

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	3,900,000	3,900,000	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	3,900,000	3,900,000	
Governor's Recommended Core							
	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	
	Total	0.00	0	0	0	0	

CORE DECISION ITEM

Employee Benefits
Voluntary Life Insurance
CORE - Voluntary Life Insurance

Budget Unit 350163B
Bill Section 05.525

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/24/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Benefits Expenses	3,900,000	0.00	3,141,635	0.00	3,900,000	0.00	275,054	0.00	3,900,000	0.00	0	0.00
Total PS	3,900,000	0.00	3,141,635	0.00	3,900,000	0.00	275,054	0.00	3,900,000	0.00	0	0.00
Grand Total	3,900,000	0.00	3,141,635	0.00	3,900,000	0.00	275,054	0.00	3,900,000	0.00	0	0.00

CORE DECISION ITEM

Employee Benefits
Cafeteria Plan Contingency
CORE - Cafeteria Plan Contingency

Budget Unit 350164B
Bill Section 05.530

1. CORE FINANCIAL SUMMARY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	1	0	0	1
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	1	0	0	1
FTE	0.00	0.00	0.00	0.00
Est. Fringe	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
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

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

2. CORE DESCRIPTION

Core funding to provide sufficient monies to reimburse participants in flexible medical cafeteria plan accounts early in the calendar year, per IRS regulations, from general revenue. Monies are repaid later in the calendar year. Since the state has moved to a twice-a-month payroll, the use of this appropriation has decreased. However, it is necessary to maintain compliance with IRS regulations.

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

N/A

CORE DECISION ITEM

**Employee Benefits
Cafeteria Plan Contingency
CORE - Cafeteria Plan Contingency**

Budget Unit 350164B

Bill Section 05.530

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/24/24
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

Employee Benefits
 Cafeteria Plan Contingency
 CORE - Cafeteria Plan Contingency

Budget Unit 350164B

Bill Section 05.530

5. CORE RECONCILIATION DETAIL

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

CORE DECISION ITEM

Employee Benefits
 Cafeteria Plan Contingency
 CORE - Cafeteria Plan Contingency

Budget Unit 350164B

Bill Section 05.530

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

CORE DECISION ITEM

**Employee Benefits
Cafeteria Plan Contingency
CORE - Cafeteria Plan Contingency**

**Budget Unit 350164B
Bill Section 05.530**

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/24/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Benefits Expenses	1	0.00	0	0.00	1	0.00	0	0.00	1	0.00	0	0.00
Total PS	1	0.00	0	0.00	1	0.00	0	0.00	1	0.00	0	0.00
Grand Total	1	0.00	0	0.00	1	0.00	0	0.00	1	0.00	0	0.00

CORE DECISION ITEM

Employee Benefits
 HR Contingency
 CORE - HR Contingency

Budget Unit 350165B
 Bill Section 05.535

1. CORE FINANCIAL SUMMARY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	36,000	0	0	36,000
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	36,000	0	0	36,000
FTE	0.00	0.00	0.00	0.00
Est. Fringe	13,320	0	0	13,320

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
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

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

2. CORE DESCRIPTION

This is a request for an appropriation from general revenue to ensure that payroll checks submitted for payment against accounts with temporary allotment or fund cash flow problems, can be generated within the time constraints of pay-period processing. This contingency fund appropriation will provide a temporary account to fund the payroll, which will then be restored when the payment is corrected back to the account originally charged, or to a corrected account number.

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

N/A

CORE DECISION ITEM

**Employee Benefits
HR Contingency
CORE - HR Contingency**

Budget Unit 350165B

Bill Section 05.535

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/24/24
Appropriations (All Funds)	36,000	36,000	36,000	36,000
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)	36,000	36,000	36,000	36,000
Actual Expenditures (all Fund)	0	0	0	N/A
Unexpended (All Funds)	36,000	36,000	36,000	N/A
Unexpended by Fund:				
General Revenue	36,000	36,000	36,000	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

Employee Benefits
 HR Contingency
 CORE - HR Contingency

Budget Unit 350165B

Bill Section 05.535

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	36,000	0	0	36,000	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	36,000	0	0	36,000	
One-Times							
	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	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	PS	0.00	36,000	0	0	36,000	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	36,000	0	0	36,000	
Department Request Adjustments							

CORE DECISION ITEM

Employee Benefits
 HR Contingency
 CORE - HR Contingency

Budget Unit 350165B

Bill Section 05.535

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	36,000	0	0	36,000	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	36,000	0	0	36,000	
Governor's Recommended Core							
	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	
	Total	0.00	0	0	0	0	

CORE DECISION ITEM

Employee Benefits
 HR Contingency
 CORE - HR Contingency

Budget Unit 350165B

Bill Section 05.535

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/24/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Regular Wages	36,000	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Benefit Eligible Wages	0	0.00	0	0.00	36,000	0.00	0	0.00	36,000	0.00	0	0.00
Total PS	36,000	0.00	0	0.00	36,000	0.00	0	0.00	36,000	0.00	0	0.00
Grand Total	36,000	0.00	0	0.00	36,000	0.00	0	0.00	36,000	0.00	0	0.00

CORE DECISION ITEM

Employee Benefits
Workers' Compensation
CORE - Workers' Compensation

Budget Unit 350166B

Bill Section 05.540

1. CORE FINANCIAL SUMMARY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	32,642,834	0	900,000	33,542,834
PSD	5,104,939	0	300,000	5,404,939
TRF	0	0	0	0
Total	37,747,773	0	1,200,000	38,947,773

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: 1609:Conservation Commission 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
Total	0	0	0	0

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 of Missouri is responsible for payment of workers' compensation benefits to injured state employees in accordance with Chapter 287, RSMo. This core funding is requested to fulfill the statutory requirements for payment of employee indemnity, medical, and settlement expenses incurred as a result of a work related injury or illness. Certain administrative, legal, loss control, and claims mitigation costs included in this request are authorized, in part, by Section 105.810, RSMo. The Risk Management section administers the workers' compensation program for all state employees excluding those employed by the Missouri Department of Transportation, Missouri State Highway Patrol, and the University of Missouri system. The Attorney General's Office provides legal defense in workers' compensation claims filed by state employees. The payment of workers' compensation benefits for all state employees covered under this program, excluding Department of Conservation employees, are made from the general revenue appropriation. Department of Conservation employees receive benefits paid through the Conservation fund appropriation. Payments made by general revenue on behalf of employees paid from other funding sources are transferred from these funds back to general revenue through a separate appropriation.

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

Risk Management

CORE DECISION ITEM

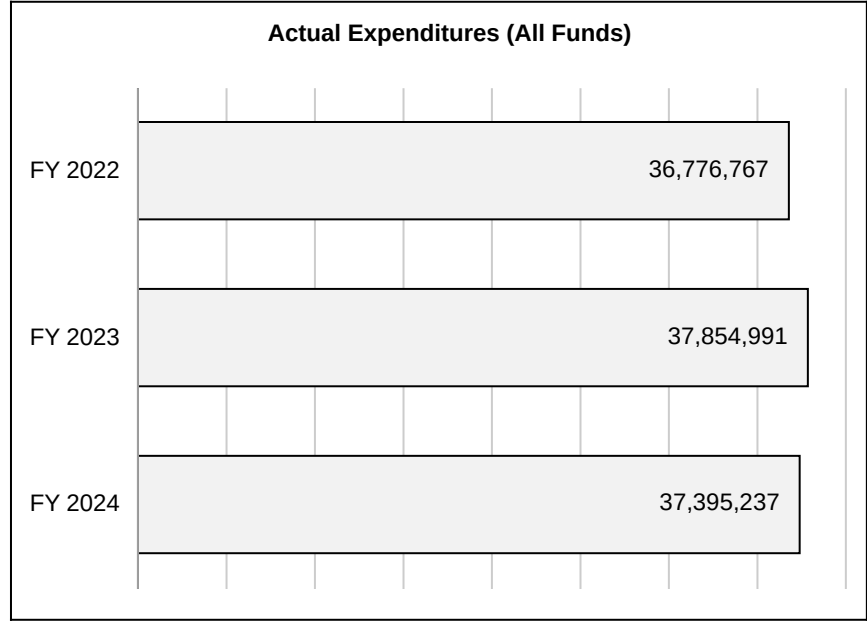
**Employee Benefits
Workers' Compensation
CORE - Workers' Compensation**

Budget Unit 350166B

Bill Section 05.540

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/24/24
Appropriations (All Funds)	39,134,152	39,134,152	38,947,773	38,947,773
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)	39,134,152	39,134,152	38,947,773	38,947,773
Actual Expenditures (all Fund)	36,776,767	37,854,991	37,395,237	N/A
Unexpended (All Funds)	2,357,385	1,279,161	1,552,536	N/A
Unexpended by Fund:				
General Revenue	2,262,609	978,011	1,396,928	N/A
Federal	0	0	0	N/A
Other	94,776	301,150	155,608	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

Employee Benefits
 Workers' Compensation
 CORE - Workers' Compensation

Budget Unit 350166B

Bill Section 05.540

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	32,642,834	0	900,000	33,542,834	
	PD	0.00	5,104,939	0	300,000	5,404,939	
	TRF	0.00	0	0	0	0	
	Total	0.00	37,747,773	0	1,200,000	38,947,773	
One-Times							
	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	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	32,642,834	0	900,000	33,542,834	
	PD	0.00	5,104,939	0	300,000	5,404,939	
	TRF	0.00	0	0	0	0	
	Total	0.00	37,747,773	0	1,200,000	38,947,773	
Department Request Adjustments							

CORE DECISION ITEM

Employee Benefits
 Workers' Compensation
 CORE - Workers' Compensation

Budget Unit 350166B

Bill Section 05.540

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	32,642,834	0	900,000	33,542,834	
	PD	0.00	5,104,939	0	300,000	5,404,939	
	TRF	0.00	0	0	0	0	
	Total	0.00	37,747,773	0	1,200,000	38,947,773	
Governor's Recommended Core							
	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	
	Total	0.00	0	0	0	0	

CORE DECISION ITEM

**Employee Benefits
Workers' Compensation
CORE - Workers' Compensation**

Budget Unit 350166B

Bill Section 05.540

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/24/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Supplies	15,000	0.00	12,465	0.00	15,000	0.00	688	0.00	15,000	0.00	0	0.00
Professional Development	0	0.00	70	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Communications Services and Supplies	15,000	0.00	7,380	0.00	15,000	0.00	983	0.00	15,000	0.00	0	0.00
Professional Services	33,512,334	0.00	32,773,490	0.00	33,512,334	0.00	3,889,151	0.00	33,512,334	0.00	0	0.00
Maintenance and Repair Services	100	0.00	35,526	0.00	100	0.00	0	0.00	100	0.00	0	0.00
Computer Equipment	100	0.00	0	0.00	100	0.00	0	0.00	100	0.00	0	0.00
Office Equipment Expenses	100	0.00	0	0.00	100	0.00	0	0.00	100	0.00	0	0.00
Other Equipment	100	0.00	13,990	0.00	100	0.00	0	0.00	100	0.00	0	0.00
Miscellaneous Expenses	100	0.00	0	0.00	100	0.00	0	0.00	100	0.00	0	0.00
Total EE	33,542,834	0.00	32,842,921	0.00	33,542,834	0.00	3,890,822	0.00	33,542,834	0.00	0	0.00
Program Disbursements	5,404,939	0.00	4,552,315	0.00	5,404,939	0.00	445,808	0.00	5,404,939	0.00	0	0.00
Total PSD	5,404,939	0.00	4,552,315	0.00	5,404,939	0.00	445,808	0.00	5,404,939	0.00	0	0.00
Grand Total	38,947,773	0.00	37,395,237	0.00	38,947,773	0.00	4,336,630	0.00	38,947,773	0.00	0	0.00

NEW DECISION ITEM

RANK: OF

Budget Unit 350166B

**Office of Administration
Workers' Compensation
WC Cost Increase Request
DI# NOP.35B.005**

Bill Section 5.540

1. AMOUNT OF REQUEST

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	1,200,000	0	0	1,200,000
PSD	0	0	0	0
TRF	0	0	0	0
Total	1,200,000	0	0	1,200,000
FTE	0.00	0.00	0.00	0.00
Est. Fringe	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
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. Fringe	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.

The State of Missouri is responsible for payment of workers' compensation benefits to injured state employees in accordance with Chapter 287, RSMo. This core funding is to fulfill the statutory requirements for payment of employee indemnity, medical, and settlement expenses incurred because of a work-related injury or illness. Certain administrative, legal, loss control, and claims mitigation costs included are authorized, in part, by Section 105.810, RSMo. Over the past three fiscal years, the appropriation had substantial and systemic decrease in available lapse. Beginning of the fiscal year 2025, cost increases are projected to exceed the available appropriation and will require a supplemental request. This request is for workers' compensation E&E increases to allow sufficient appropriation authority for payment of employee indemnity, medical, and settlement expenses incurred because of a work-related injury or illness.

NEW DECISION ITEM

RANK: OF

Budget Unit 350166B

**Office of Administration
Workers' Compensation
WC Cost Increase Request
DI# NOP.35B.005**

Bill Section 5.540

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.)

Over the past three fiscal years, the appropriation available lapse decreased from 6% in fiscal year 2022 to 4% in fiscal year 2024. The requested workers' compensation professional services expense amount is based on 3% anticipated increase in medical costs and the projected decrease in available lapse to 1% and may exceed the available appropriation and may require a supplemental request.

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
640ZZZZ:Professional Services	1,200,000		0		0		1,200,000		0
Total EE	<u>1,200,000</u>		<u>0</u>		<u>0</u>		<u>1,200,000</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>1,200,000</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>1,200,000</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	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
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: _____ OF _____

Department Office of Administration

Budget Unit 350166B

Employee Benefits

DI Name Workers' Compensation

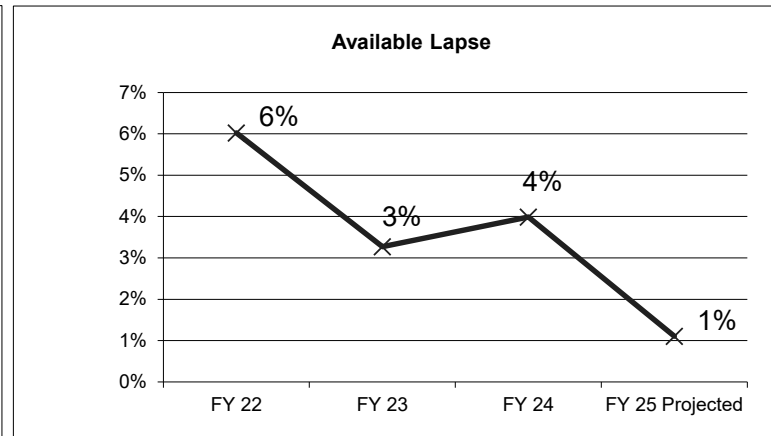
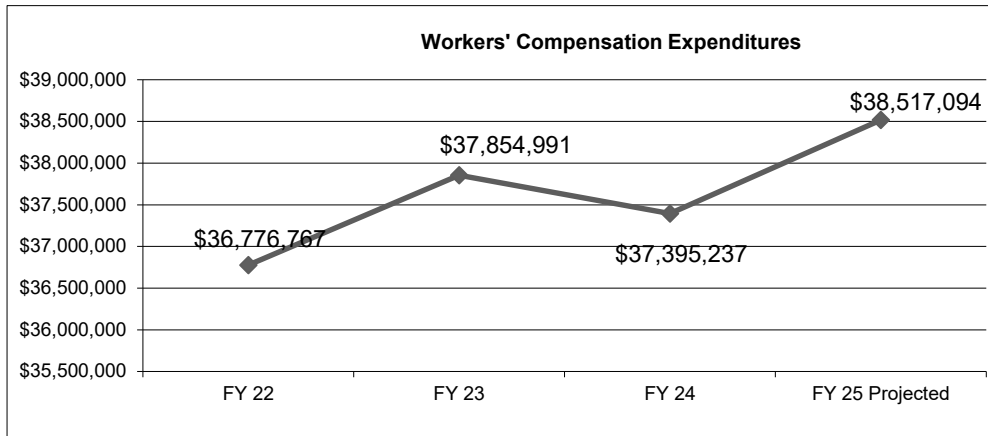
DI# NOP.35B.005

HB Section

5.540

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.)

Over the past three fiscal years, the appropriation available lapse decreased from 6% in fiscal year 2022 to 4% in fiscal year 2024. The requested workers' compensation professional services expense amount is based on 3% anticipated increase in medical costs and the projected decrease in available lapse to 1% and may exceed the available appropriation and may require a supplemental request.



NEW DECISION ITEM

RANK: _____ OF _____

Department Office of Administration

Budget Unit 350166B

Employee Benefits

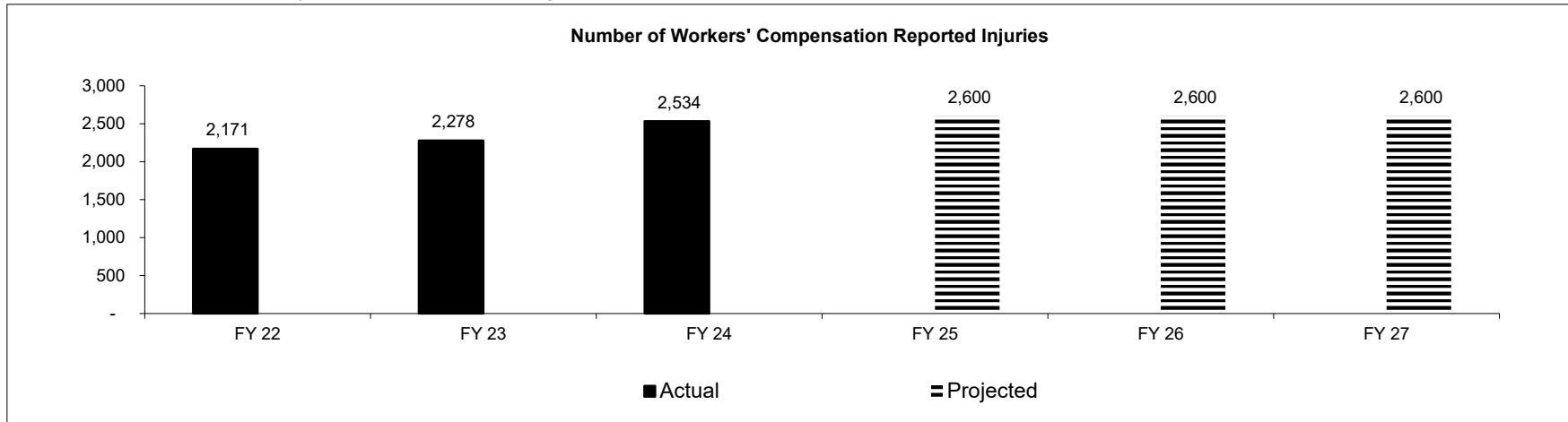
DI Name Workers' Compensation

DI# NOP.35B.005

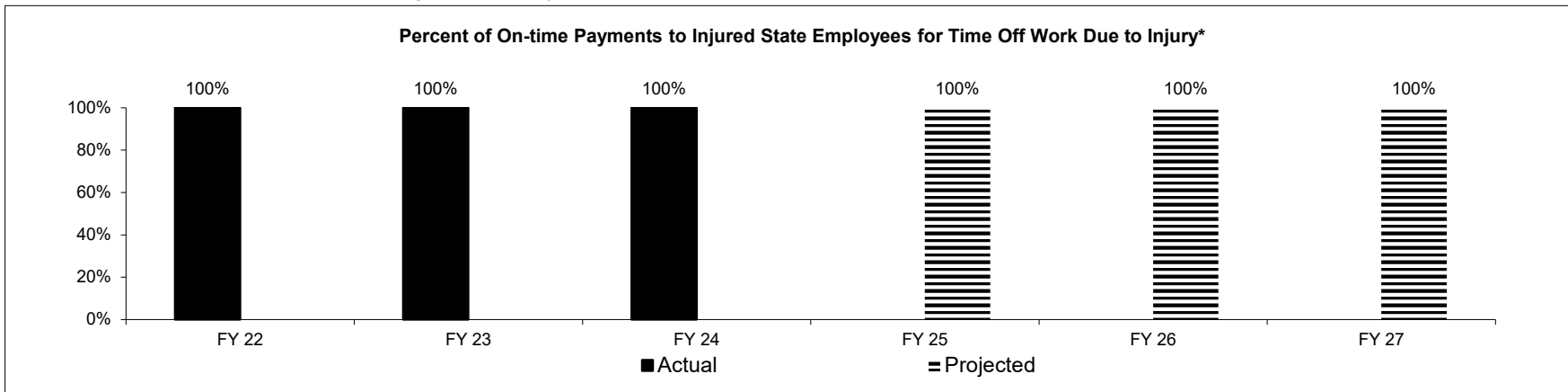
HB Section 5.540

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an activity measure(s) for the program.



6b. Provide a measure(s) of the program's quality.



*Initial payment for lost wages

NEW DECISION ITEM

RANK: _____ OF _____

Department Office of Administration

Budget Unit 350166B

Employee Benefits

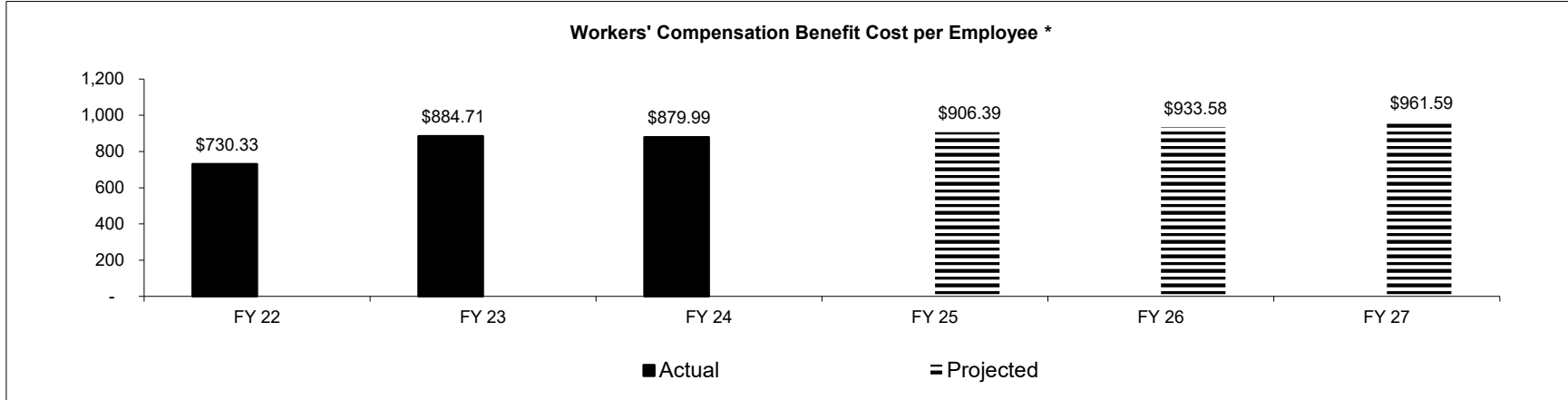
DI Name Workers' Compensation

DI# NOP.35B.005

HB Section

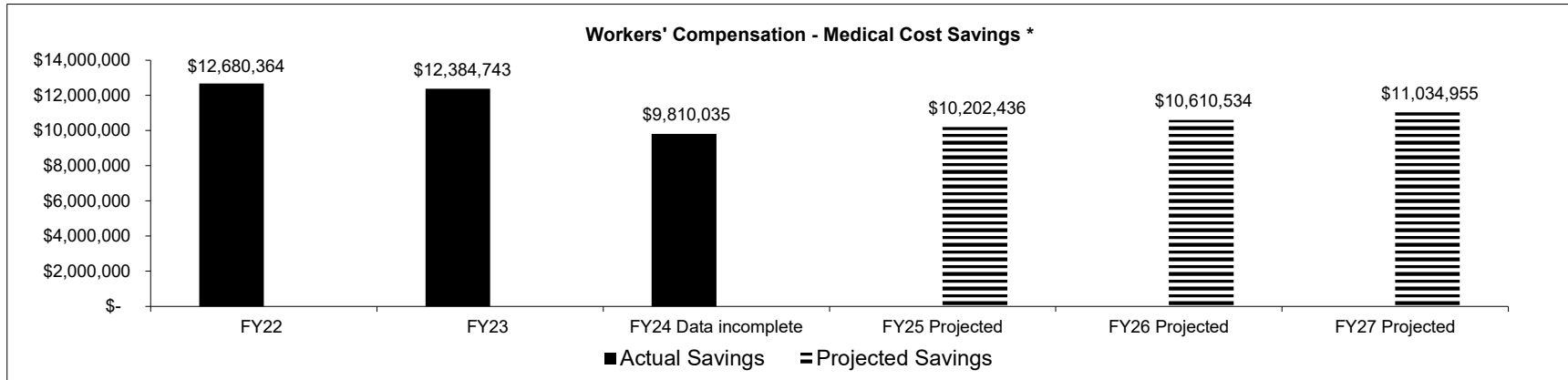
5.540

6c. Provide a measure(s) of the program's impact.



* Total Workers' Compensation Tax and Benefit Cost divided by covered employees

6d. Provide a measure(s) of the program's efficiency.



* Medical Cost Savings include Pharmacy Benefit Management Savings, Medical Cost PPO Savings and Directly Negotiated Savings with Providers

**FY24 - FY27 savings excludes pharmacy network savings at this time.

NEW DECISION ITEM

RANK: _____ **OF** _____

Department Office of Administration **Budget Unit** 350166B

Employee Benefits

DI Name Workers' Compensation **DI#** NOP.35B.005 **HB Section** 5.540

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

The department will request funding to continue to ensure that workers' compensation expenses appropriation is sufficient for payment of employee indemnity, medical, and settlement expenses incurred because of a work-related injury or illness.

CORE DECISION ITEM

Employee Benefits
 Workers' Compensation Transfer
 CORE - Workers' Compensation Transfer

Budget Unit 350167B
 Bill Section 05.545

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	5,016,792	3,949,150	8,965,942
Total	0	5,016,792	3,949,150	8,965,942

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.

Federal Funds: Various Funds
 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
Total	0	0	0	0

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

Core request authorizing transfers to General Revenue from various funds. Amounts originally paid from General Revenue for workers' compensation benefits (including workers' compensation tax, Second Injury Fund assessments, and administrative costs) provided to employees whose salaries are paid from other funds are transferred back to GR through this appropriation.

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

Risk Management

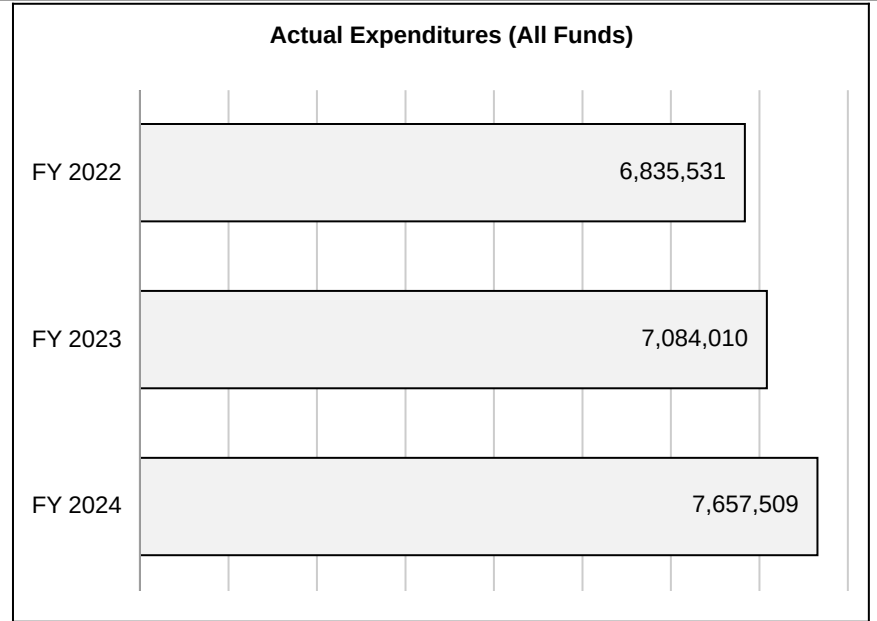
CORE DECISION ITEM

**Employee Benefits
Workers' Compensation Transfer
CORE - Workers' Compensation Transfer**

**Budget Unit 350167B
Bill Section 05.545**

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/24/24
Appropriations (All Funds)	8,965,942	8,965,942	8,965,942	8,965,942
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	(1,811,468)	0
Plus Transfers In	0	0	1,811,468	0
Budget Authority (All Funds)	8,965,942	8,965,942	8,965,942	8,965,942
Actual Expenditures (all Fund)	6,835,531	7,084,010	7,657,509	N/A
Unexpended (All Funds)	2,130,411	1,881,932	1,308,433	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	901,051	860,518	989,208	N/A
Other	1,229,360	1,021,414	319,225	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

Employee Benefits
 Workers' Compensation Transfer
 CORE - Workers' Compensation Transfer

Budget Unit 350167B

Bill Section 05.545

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	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	5,016,792	3,949,150	8,965,942	
	Total	0.00	0	5,016,792	3,949,150	8,965,942	
One-Times							
	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	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	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	5,016,792	3,949,150	8,965,942	
	Total	0.00	0	5,016,792	3,949,150	8,965,942	
Department Request Adjustments							

CORE DECISION ITEM

Employee Benefits
 Workers' Compensation Transfer
 CORE - Workers' Compensation Transfer

Budget Unit 350167B

Bill Section 05.545

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	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	5,016,792	3,949,150	8,965,942	
	Total	0.00	0	5,016,792	3,949,150	8,965,942	
Governor's Recommended Core							
	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	
	Total	0.00	0	0	0	0	

CORE DECISION ITEM

Employee Benefits
Workers' Compensation Transfer
CORE - Workers' Compensation Transfer

Budget Unit 350167B
Bill Section 05.545

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/24/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	8,965,942	0.00	7,657,509	0.00	8,965,942	0.00	0	0.00	8,965,942	0.00	0	0.00
Total TRF	8,965,942	0.00	7,657,509	0.00	8,965,942	0.00	0	0.00	8,965,942	0.00	0	0.00
Grand Total	8,965,942	0.00	7,657,509	0.00	8,965,942	0.00	0	0.00	8,965,942	0.00	0	0.00

CORE DECISION ITEM

Employee Benefits
Workers' Compensation Tax
CORE - Workers' Compensation Tax

Budget Unit 350168B
Bill Section 05.550

1. CORE FINANCIAL SUMMARY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	2,375,000	0	125,000	2,500,000
TRF	0	0	0	0
Total	2,375,000	0	125,000	2,500,000

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: 1609:Conservation Commission 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
Total	0	0	0	0

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

Core appropriation to pay workers' compensation tax and second injury fund assessments in compliance with Sections 287.690, 287.710, and 287.715, RSMo. As a workers' compensation self-insurer, the State pays its workers' compensation tax and second injury fund assessments based on billings received from the Department of Revenue and the Division of Workers' Compensation. Quarterly workers' compensation estimated tax payments are made to the Department of Revenue based on current year tax rate applied to the prior year premiums. Once final payrolls are calculated and actual obligations known for the calendar year, a reconciling payment for the year in question is made by July 1st of the following year. Second injury fund tax payments are made to the Division of Workers' Compensation quarterly during the calendar year based on the surcharge established for the current year applied to the previous years premiums. The requested FY 2025 appropriation will be used to pay two quarters of CY 2024 and two quarters of CY 2025 estimated workers' compensation taxes, plus any CY 2024 reconciling payment as determined by the Department of Revenue and the Division of Workers' Compensation.

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

Risk Management

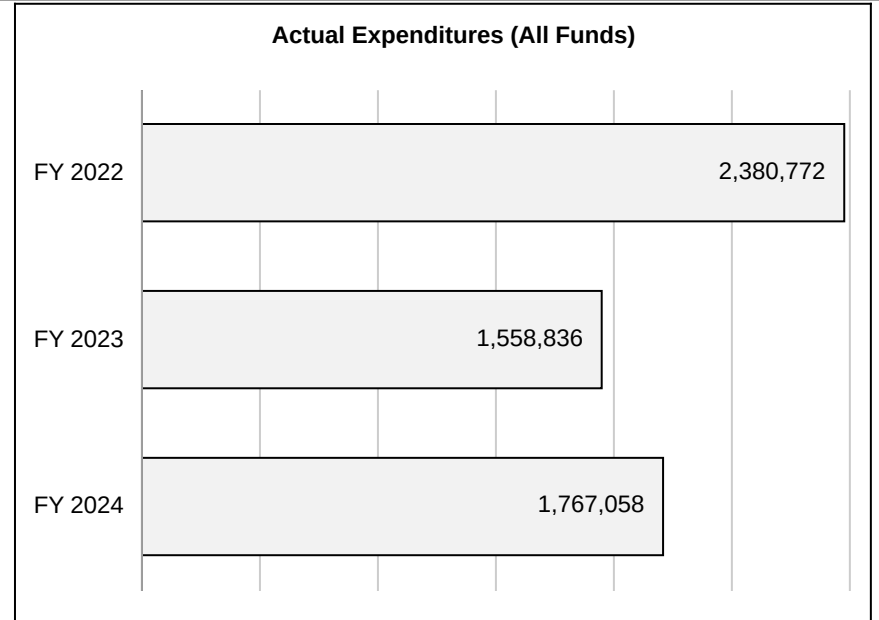
CORE DECISION ITEM

**Employee Benefits
Workers' Compensation Tax
CORE - Workers' Compensation Tax**

**Budget Unit 350168B
Bill Section 05.550**

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/24/24
Appropriations (All Funds)	3,290,000	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)	3,290,000	2,500,000	2,500,000	2,500,000
Actual Expenditures (all Fund)	2,380,772	1,558,836	1,767,058	N/A
Unexpended (All Funds)	909,228	941,164	732,942	N/A
Unexpended by Fund:				
General Revenue	839,130	849,161	672,321	N/A
Federal	0	0	0	N/A
Other	70,098	92,003	60,621	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

Employee Benefits
 Workers' Compensation Tax
 CORE - Workers' Compensation Tax

Budget Unit 350168B

Bill Section 05.550

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	2,375,000	0	125,000	2,500,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	2,375,000	0	125,000	2,500,000	
One-Times							
	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	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	2,375,000	0	125,000	2,500,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	2,375,000	0	125,000	2,500,000	
Department Request Adjustments							

CORE DECISION ITEM

Employee Benefits
 Workers' Compensation Tax
 CORE - Workers' Compensation Tax

Budget Unit 350168B
 Bill Section 05.550

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	2,375,000	0	125,000	2,500,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	2,375,000	0	125,000	2,500,000	
Governor's Recommended Core							
	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	
	Total	0.00	0	0	0	0	

CORE DECISION ITEM

Employee Benefits
 Workers' Compensation Tax
 CORE - Workers' Compensation Tax

Budget Unit 350168B
 Bill Section 05.550

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/24/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Program Disbursements	2,500,000	0.00	1,767,058	0.00	2,500,000	0.00	0	0.00	2,500,000	0.00	0	0.00
Total PSD	2,500,000	0.00	1,767,058	0.00	2,500,000	0.00	0	0.00	2,500,000	0.00	0	0.00
Grand Total	2,500,000	0.00	1,767,058	0.00	2,500,000	0.00	0	0.00	2,500,000	0.00	0	0.00