FISCAL YEAR 2027
BUDGET INSTRUCTIONS

STATE OF MISSOURI

OFFICE OF ADMINISTRATION
DIVISION OF BUDGET & PLANNING

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MESSAGE FROM THE DIRECTOR

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Governor

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TO: Department Directors, Deputy Directors, and Budget Officers

FROM: Dan Haug, State Budget Director

DATE: August 7, 2025

RE: Fiscal Year 2027 Budget Instructions

The following summarizes the Fiscal Year 2027 fiscal outlook. Detailed instructions for the completion of your department's budget request are in the attached document. If you have questions, please contact your assigned Budget and Planning analyst.

Fiscal Outlook

The Missouri Fiscal Year 2026 state operating budget is approximately $50.8 billion, including $15.4 billion in general revenue. In the Fiscal Year 2026 budget approved by the General Assembly, nearly $775 million in new general revenue spending was added above the Governor's budget recommendation, including 450 items that Governor Kehoe did not propose or went beyond his recommendation.

Additionally, the Office of Administration's Division of Budget and Planning estimates a nearly $1 billion shortfall in general revenue starting in Fiscal Year 2027. Contributing to this shortfall, ongoing general revenue spending authorized in the Fiscal Year 2026 budget is projected to outpace ongoing revenues by over $1 billion and grow larger in future years. While Missouri currently has a general revenue fund balance to absorb some of this imbalance in the short term, the current trajectory of state-level spending grows this imbalance, exhausts any remaining surplus, and leads to the aforementioned $1 billion shortfall starting in Fiscal Year 2027, if correction is not made.

There were also several budgetary and legislative decisions made during the 2025 Legislative Session and Extraordinary Session that were not considered in Governor Kehoe's Fiscal Year 2026 budget recommendation but compound the budgetary challenges the State is facing:

- Additional funding for the K-12 Foundation Formula – In his budget recommendation, Governor Kehoe proposed a $200 million increase for public education funding, representing the largest increase ever seen, and nearly 4 times larger than the average annual increase. The General Assembly chose to spend an additional $297 million on top of Governor Kehoe's historic recommendation.

- Tax Cuts – The General Assembly approved, and Governor Kehoe has committed to signing, pro-growth legislation eliminating the income tax on capital gains, which is expected to reduce state revenues by approximately $400 million annually. Governor Kehoe supports tax cuts and is proud to return Missourians' hard-earned dollars back to them, but the reduction in state revenues must be accounted for in current and future budget decisions.

- Disaster Relief – Unforeseen severe storms, tornadoes, and flooding have caused unprecedented damage to communities across the state. Governor Kehoe supported, and the General Assembly approved, over $210 million in extraordinary emergency disaster relief for Missourians. While the need is undeniable, the cost must still be reconciled in the budgetary process.

Governor Kehoe issued 208 vetoes, totaling nearly $300 million in general revenue. In addition to his vetoes in the FY26 budget, Governor Kehoe also restricted spending on 32 budget items, totaling $211 million in general revenue, from the Fiscal Year 2026 state operating budget.

Fiscal Year 2025 general revenue collections were flat compared to Fiscal Year 2024 collections, which increased by 1.5% from Fiscal Year 2023. The revised budgeted revenue estimate was for a decline of (0.6%). Growth in Fiscal Year 2025 was the result of modest growth in income and sales taxes, offset by strong growth in refunds.

As economic growth continues to moderate, revenues are expected to remain restrained through Fiscal Year 2026. Since Fiscal Year 2025 finished above the budgeted revenue growth, net general revenue collections need to grow by 1.0% to reach the Fiscal Year 2026 budgeted revenue estimate.

Going forward, forecasters expect wage growth and consumption to continue moderating uncertainty around trade policy continues and inflation remains elevated. As is typical, domestic and international financial concerns as well as geopolitical issues pose key risks to this outlook. Uncertainty about national policy, a slowing global economy, the wars in Ukraine and the Middle East all pose downside risk to the U.S. and Missouri economies.

FY 2027 BUDGET DUE DATES

JUNE 1, 2025

- The ITSD Intake Request Form must be submitted by June 1. Forms can be submitted online here. ITSD Intake office will assist with completing the CITGC Project Business Case for presentation to the CITGC.

AUGUST 15, 2025

- Leasing information submitted electronically to FMDC (Lynne.Kempker@oa.mo.gov).

SEPTEMBER 1, 2025

- Cabinet IT Governance Council approved new IT requests submitted electronically to ITSD (Tara.Dampf@oa.mo.gov) and your assigned Budget & Planning (B&P) analyst. Also submit the Project Business Case form for any approved new IT requests to your assigned B&P, House, and Senate analysts.
- Capital Improvement information updated in the MoCIBR database and provided to FMDC (Heather.Vandeloecht@oa.mo.gov).

OCTOBER 1, 2025

- Paper copies of Department Budget Request - Appropriations Book and Supplemental Requests submitted to B&P, House, and Senate.
- PDF, searchable and bookmarked, electronic copy of both the Appropriations Book and Programs Book submitted to B&P, House, and Senate. The Appropriations Book and Programs Book should be separate PDFs.
- The submission to B&P can be submitted via the shared network folder – \\oaadminfiles\OAFILE\Department Budgets or emailed to Jessica.Farley@oa.mo.gov. If the link does not work for you, contact Jessica Farley and she will assist in granting you access to the folder. If you are unable to submit your electronic PDF version of your budget book through the network folder, you can send an email to Jessica.Farley@oa.mo.gov to request a secure file transfer.
- If a department has multiple Appropriations Books due to printing limitations, please submit one comprehensive PDF with one table of contents, including bookmarks, to be posted on the website.
- Any Supplemental Requests should be submitted as a separate printed submission alongside the Department Budget Request Appropriations Book.
- Tax Credit Analysis Forms submitted electronically to B&P (Jennifer Lewis – Jennifer.Lewis@oa.mo.gov) or via the shared network file.
- Comprehensive Flexibility Summary Form submitted electronically to your assigned B&P analyst or via the shared network file, and to your House and Senate analysts.
- Vehicle Request Form submitted electronically to your assigned B&P analyst or via the shared network file, to your assigned House and Senate analysts, and to Kelly Ocheskey, the Statewide Fleet Manager (Kelly.Ocheskey@oa.mo.gov).
- Department Organizational Chart submitted electronically to your assigned B&P analyst or via the shared network drive, and to your House and Senate analysts.

OCTOBER 8, 2025

- Fund Financial Summaries due. Notify the MoBGT Administrator when your department has completed their assigned forms in the system.
- The General Assembly Fund Financial Summary Form should be submitted electronically to your assigned B&P, House, and Senate analyst.

ONE WEEK AFTER GOVERNOR RECOMMENDATIONS ARE ANNOUNCED

- Fund Financial Summaries due. Notify the MoBGT Administrator when your department has completed their assigned forms in the system.
- Submit copies of the General Assembly Fund Financial Summary Form electronically to B&P, House, and Senate.

TWO WEEKS AFTER GOVERNOR RECOMMENDATIONS ARE ANNOUNCED

- Comprehensive Flexibility Summary Form updated with Governor Recommendations should be submitted to your assigned B&P analyst or via the shared network file, and to your assigned House and Senate analysts.
- Department Organizational Chart updated with changes, if any, submitted to your assigned B&P analyst or via the shared network file, and to your assigned House and Senate analysts.

PRIOR TO THE FIRST LEGISLATIVE BUDGET HEARING

- Department Request Appropriations Books updated with Governor Recommendations are submitted to B&P, House, and Senate.
- A PDF, searchable and bookmarked, electronic copy of the Appropriations Book should also be submitted to B&P via the shared network folder –\\oaadminfiles\OAFILE\Department Budgets – or emailed to Jessica.Farley@oa.mo.gov. If a department has multiple books, please submit one comprehensive PDF with one table of contents, including bookmarks, to be posted on the website.
- ***NOTE: Both the hard copy and electronic copy must be submitted a minimum of 24 hours prior to the first budget hearing for each department.***

JANUARY 31, 2026

- Updated Tax Credit Analysis Forms should be submitted electronically to B&P (Jennifer Lewis – Jennifer.Lewis@oa.mo.gov) or via the shared network file. B&P will send the forms to House and Senate Appropriations and Oversight staff. This due date allows time for departments to include 2nd quarter data on the forms.

NOTE: Any submissions to Budget & Planning should be sent to the State Capitol, RM 124.

GENERAL GUIDANCE

New Decision Item Requests: Departments may request **mandatory** Fiscal Year 2027 New Decision Items.

Supplemental Requests: Departments may request **mandatory** supplemental decision items for Fiscal Year 2026. Limit these requests to essential items that cannot wait until the next fiscal year. Do NOT assume a release of the statutory three-percent reserve when determining the supplemental request amount. Such adjustments will be made in the Governor's Recommended Budget.

Timely Submission: Follow all due dates prescribed in this document. Specific due dates for items can be found in the Fiscal Year 2027 Budget Due Dates section of this document. Additionally, due dates and instructions for submission are detailed in each section where specific guidance is given on each budget submission.

Other Required Budget Submissions: All budget submissions that have historically been submitted via e-mail to your B&P analyst may be submitted via the same shared network file used to electronically submit your department budget books. Folders have been set up to submit tax credit analysis forms, department organizational charts, vehicle request forms, and flex request summaries. Once submitted, please notify your B&P analyst and Jessica Farley (Jessica.Farley@oa.mo.gov) of the completed submission.

One-Time Projects: Several one-time projects were added to the Fiscal Year 2026 operating budget. If your department will be unable to expend all the appropriated funds for any such items by October 1st, proceed with a New Decision Item for Fiscal Year 2027 Department Request submission. B&P will then coordinate with departments to determine the need for reappropriation in Fiscal Year 2027.

Information Technology Requests: All information technology decision items should be included in the OA ITSD budget instead of individual departments' budgets.

Proposals for Fiscal Year 2027 information technology-related new decision items must be approved by the Cabinet IT Governance Council (CITGC) to be submitted with ITSD's budget request. The online ITSD Intake Request Form are submitted annually to ITSD by June 1. The CITGC reviews and prioritizes potential NDIs in its June, July, and August sessions. If approved by the CITGC, departments should submit an electronic copy of New Decision Item Requests to your assigned B&P analyst and Tara Dampf in ITSD (tara.dampf@oa.mo.gov) by September 1. Also submit the Project Business Case form for any approved new IT requests to your assigned B&P, House, and Senate analysts. Approved requests will be included in the ITSD budget submission. IT consolidated departments must work with ITSD on the development of decision items that include information technology services and equipment.

- Departments are expected to have representation at the OA budget hearings to answer questions about the specific new decision item requests. OA ITSD will provide the impacted departments with the hearing information.

- Access to the ITSD Intake Request Form is limited to authorized requestors for each department (typically an IT liaison and/or fiscal manager). If you do not have access and do not know who the authorized requestors are for your department you may request that information through your department's ITSD Business Relationship Manager (BRM) or by emailing Tara Dampf in ITSD (Tara.Dampf@oa.mo.gov).

Estimated Appropriation "E" Requests: There are no estimated "E" appropriations in the Fiscal Year 2026 budget, and departments are not to request "E"s in the Fiscal Year 2027 budget.

Capital Improvements: The Fiscal Year 2027 capital improvement bills will be submitted as annual bills. Agencies should work with FMDC to determine which, if any, requests for new projects will be submitted in the Fiscal Year 2027 request.

Organizational Dues: Any organizational dues greater than $70,000 for a single membership must have a separate appropriation number and a separate line in the appropriation bill. Include a description of these dues in the Core Request Form under the Core Description section.

Core Reallocations: Any core reallocations should be between the same fund types (GR/Federal/Other) so the net reallocation is $0 and 0 FTE by fund type. It is generally unacceptable to reallocate funds between PS and

EE. Any exceptions will be rare and must be discussed with your assigned B&P analyst prior to MoBGT coding. Also, include a clear description of the reallocation on the Core Details tab in MoBGT. B&P and General Assembly staff need this information for their analysis, and the explanations should be as clear and specific as possible.

Core Reconciliation Summary: The core reconciliation summary is now a report in MoBGT (Core Budget Changes by Decision Item). Agencies do not need to submit these reports to B&P, House, or Senate. However, agencies are expected to review these reports prior to their Department Request and Governor's Recommended budget submissions.

Decision Item Initiative Numbering: This is a feature of MoBGT that was first implemented with the Fiscal Year 2026 budget process. Its purpose is to make it clear when core changes and/or NDIs are tied together or related. This ensures that if a decision is made to not recommend a core change or NDI that is related to another change, decision makers are able to clearly see all corresponding decisions together to make a holistic decision. For example, if a fund swap is being proposed by core reducing authority from one fund source and an NDI is requested to add authority from another fund to offset the reduction. In such a situation the initiative numbering is intended to prevent one change being taken without the other corresponding change.

General Assembly Fund Financial Summary Form: As was done in previous fiscal years, the House Appropriations Committee has requested a separate spreadsheet with certain information from the FFS forms. (The template is available on B&P's website.) This spreadsheet should be submitted by October 8th and one week after Governor Recommendations are announced. Submit an electronic copy to B&P, House, and Senate Appropriations staff. Any questions about this spreadsheet should be directed to your House Appropriations analyst.

Approved Reorganizations: Include any transfers/reallocations related to Fiscal Year 2027 reorganizations in the October 1 budget submission. Please work with your B&P analyst to ensure the amounts are accurate and consistent between departments prior to submission.

New Reorganizations: Consult with B&P prior to conducting any new reorganizations **within or between departments** and/or making MoBGT changes. The Governor must approve and submit to the General Assembly any departmental reorganizations or program/function transfers. Reorganizations may require document filings separate from the budget process. Changes may also require filing by the Governor under the Reorganization Act of 1974.

Appropriation Bill Language: Review current Appropriation Bill language and discuss any changes for Fiscal Year 2027 with your assigned B&P analyst.

Flexibility Requests/Reports: Flexibility Request forms should be completed to continue flexibility received for Fiscal Year 2026 and to request any new or changed flexibility. As a reminder, each department is responsible for reporting flexibility use in the current fiscal year to B&P and the House and Senate Appropriations staff.

American Rescue Plan Act (AB 20): No requests for additional funding from ARPA State Fiscal Recovery Funds shall be included in the department request. Additionally, no core changes shall be made in department request. Potential core changes can be discussed after the October 1 department budget submission. In department request, agencies should include updated core request and program description forms for all items funded in Appropriation Bill 20 as an additional submission to their Fiscal Year 2026 budget request. These templates are available on B&P's website. Electronic copies of the request form and program description form should be submitted to Budget and Planning with the agency's October 1 submission. Budget and Planning will coordinate compilation of forms as one budget book for the Governor's recommended budget. Any proposed core changes should be discussed with your B&P analyst.

Statutory Reserves: All General Revenue appropriations are subject to the statutory 3% reserve pursuant to Section 33.290, RSMo. If you are requesting a new General Revenue appropriation, DO NOT request the total amount needed plus 3% to account for this reserve. If you believe the appropriation should be exempt from the statutory reserve, please submit that request to your B&P analyst before the start of the fiscal year if the decision item is approved, along with justification for the exemption.

EXPENSE AND EQUIPMENT COSTS

The following information may be useful in the preparation of expense and equipment requests. The table, "Expense and Equipment Guidelines for New Staff," identifies the unit cost of expense and equipment items often associated with requests for new staff positions. The other table provides cost estimates for a variety of equipment items. These guidelines are not mandated caps, nor are they entitlements, as agencies may have unique needs. As with all items, requests for expense and equipment funding must be justified on a case-by-case basis.

Expense and Equipment Guidelines for New Staff		
Item	**Regular**	**Systems Furniture**
Desk	$959	
Chair	$759	$759
Side chair (1)	$389	$389
Systems Furniture		$10,000
File Cabinet (1 four drawer)	$1,197	
Calculator	$89	$89
Subtotal One-Times	**$3,393**	**$11,237**
Office Supplies	$427	$427
Total	**$4,273**	**$11,664**

Vocational Enterprises System Furniture

- MVE Systems Furniture*
  Estimate 8' x 8' cubical……………………………………………………………$10,000

  **Includes: work surface, overhead organizer, task light and storage drawers (tower).*

Telecommunications Relocations

- Voice/data wiring (Cat 6E – twisted four pair cable)……………………………$1,000 per line

Additional Guidelines

- Physical move costs of FTE (telecommunications relocations not included) $750 per FTE
- Janitorial/Trash**………………………………………………………$2.47 per square foot
- Utilities**………………………………………………………………$2.80 per square foot

  ***When planning FTE space needs, use 250 square foot per FTE.*

ESTIMATED FRINGE BENEFIT CONTRIBUTION RATES

For Estimation Purposes Only	FY 2027 Personal Service	FY 2027 Overtime Calculation	FY 2026 Supplemental
SOCIAL SECURITY	7.65%	7.65%	7.65%
RETIREMENT-MOSERS	30.25%	30.25%	30.25%
LONG-TERM DISABILITY-MOSERS	0.445%	0.445%	0.445%
BASIC LIFE INSURANCE (ACTIVES)-MOSERS	0.237%	0.237%	0.237%
BASIC LIFE INSURANCE (RETIREES)-MOSERS	0.115%	0.115%	0.115%
MEDICAL INSURANCE (ACTIVES)-MCHCP*	21.60%	0.00%	21.60%
MEDICAL INSURANCE (RETIREES)-MCHCP**	3.34%	0.00%	3.34%
UNEMPLOYMENT COMPENSATION	0.05%	0.00%	0.05%
WORKERS' COMPENSATION	1.47%	0.00%	1.47%
TOTAL	**65.16%**	**38.70%**	**65.16%**
Rate with MCHCP adjustment	**40.22%**	**N/A**	**40.22%**
	Plus $16,336		**Plus $16,336**

* Medical Insurance (actives) - MCHCP is $1,179/month.
**Medical Insurance (retirees) - MCHCP is $182/month.
PLEASE NOTE: This is not applicable for judges

DECISION ITEM INITIATIVE NUMBERING

This is a feature of MoBGT that was first implemented with the Fiscal Year 2026 budget process. Its purpose is to make it clear when core changes and/or NDIs are tied together or related. **This is a required field.**

This ensures that if a decision is made to not recommend related core changes and/or an associated NDI, decision makers are able to clearly see all corresponding decisions together. This way decisions can be made holistically on all related proposed budgetary changes.

All core changes should have an initiative number assigned. Only NDIs that are linked to a core change should have an initiative number assigned. If an NDI is related to a core change, assign the same initiative number as the core change. If there is no core change associated with the NDI, then leave this field blank.

For example, if a fund swap is being proposed by core reducing authority from one fund source and an NDI is requested to add authority from another fund to offset the reduction then the same initiative number should be assigned to the core reduction and the associated NDI.

This field is utilized to group items in MoBGT report 15.Core Budget Changes by Initiative.

REQUESTS THAT REQUIRE OA COLLABORATION

VEHICLE REQUESTS

OVERVIEW

The Fleet Management Program administers the state's vehicle fleet, pre-approves passenger vehicle purchases, and monitors agency compliance with the State Vehicle Policy to ensure vehicles are acquired, assigned, used, replaced, and maintained in the most efficient and effective manner to conduct state business pursuant to Section 37.450, RSMo.

ADDITIONAL INFORMATION AND GUIDANCE

- Requests for new or replacement vehicles must be approved by the State Fleet Manager prior to submitting a budget request.
- Use agency specific new decision item numbers for new or replacement vehicle requests. You may aggregate agency vehicle requests as department-wide requests.
- In addition to the New Decision Item Form, complete the New Vehicle Request Form for any vehicle requests. The first worksheet on the form is for fleet expansion vehicles and the second worksheet is for replacement vehicles. The third worksheet contains useful information about vehicle categories. The Vehicle Request form is available on B&P's website on the FY 2027 Budget Instructions page.
- For sedan requests, assume cost estimates for a four-door midsize sedan unless specific justification is provided for some other class of sedan. For pickup trucks, assume a ½-ton pickup unless additional justification is provided. Requests for SUVs and Crossovers must include additional justification as to why the SUV/Crossover is necessary as opposed to another, less costly, more fuel-efficient vehicle classification.
- If you have any questions regarding the Fleet Management Program, please contact the State Fleet Manager, Kelly Ocheskey, at Kelly.Ocheskey@oa.mo.gov.
- Cost information and examples of Vehicle Request Forms can be found in the Addendum - Vehicle Requests section of this document.

SUBMISSION OF VEHICLE REQUEST FORMS

- Submit an electronic copy of the Vehicle Request Form to your B&P analyst and to Kelly Ocheskey, State Fleet Manager (Kelly.Ocheskey@oa.mo.gov) by October 1st.

INFORMATION TECHNOLOGY REQUESTS

OVERVIEW

IT consolidated departments must work with ITSD on the development of decision items that include information technology services and equipment.

ADDITIONAL INFORMATION AND GUIDANCE

- The portion of ongoing decision items funded in Fiscal Year 2026 for Information Technology-related expenditures should be transferred out of the Department and transferred in by the Office of Administration's (OA) Information Technology Services Division (ITSD) in Fiscal Year 2027. The Department should work with ITSD to determine the appropriate amount to transfer to ITSD.

- All information technology decision items should be included in the OA ITSD budget instead of individual departments' budgets.

- Fiscal Year 2027 Information technology new decision items must be approved by the Cabinet IT Governance Council (CITGC) to be submitted and will be requested in the Office of Administration's budget instead of each individual department's budget.

- The CITGC will review and prioritize potential NDIs in its June, July, and August sessions. If approved by the CITGC, departments should submit an electronic copy of New Decision Item Request.

- **Departments are expected to have representation at the OA budget hearings to answer questions about the specific new decision item requests.** OA ITSD will provide the impacted departments with the hearing information.

- More detailed information on ITSD cost information upon which all requests should be made can be found in the Information Technology Requests section in this document.

SUBMISSION OF IT REQUESTS

- The ITSD Intake Request Forms are due annually by June 1. Forms can be submitted online here.

- The CITGC reviews and prioritizes potential NDIs in its June, July, and August sessions. If approved by the CITGC, departments should submit an electronic copy of New Decision Item Requests to your assigned B&P analyst and Tara Dampf in ITSD (Tara.Dampf@oa.mo.gov) by September 1.

- Departments should also submit Project Business Case form for any approved new IT requests to your assigned B&P, House, and Senate analysts.

STATEWIDE REAL ESTATE REQUESTS

OVERVIEW

The Division of Facilities Management, Design and Construction (FMDC) develops the real estate budget except for the preparation of New Decision Item forms and entry of transfers in and out of department operating budgets into the real estate budget.

The annual Statewide Real Estate budget reflects statewide space usage. Real estate funds are annual appropriations. The Fiscal Year 2027 Department Request budget submission should include necessary funding for Fiscal Year 2027 department real estate requirements in AB13. FMDC will provide each department with a list of real estate space for leased, state owned, and institutional locations that will be included in the Fiscal Year 2027 AB13 budget request.

ADDITIONAL INFORMATION AND GUIDANCE

- FMDC will prepare and submit the core forms for all leased facilities in addition to the allocations for state owned and institutional facilities. The allocations for state owned and institutional facilities include utilities and janitorial costs.

- Departments are responsible for reviewing each real estate location to verify the funding source(s) and split(s). If reallocations are needed, please submit any changes to Lynne Kempker (Lynne.Kempker@oa.mo.gov) in FMDC. Any reallocations must be between the same fund types.

- The requesting department is responsible for creating the new decision item form for any new decision items. New decision items include items that do not fall under the core request (e.g. additional space for new FTE or program requirements, special-purpose facilities, or more space without a corresponding increase in FTE).

    - Do not request multiple items using the same new decision item form.
    - Submit all new decision item requests on separate new decision item forms. Departments must submit this information to FMDC by August 15.
    - Use the prescribed regional rental rates and janitorial/utility rates for leased facility new decision items (See Section Below).

- **Lease Actions for Existing Contracts** – FMDC recommends lease extensions at most locations. If an agency requests a bid for a new location, provide written justification for the bid including a space analysis, submit such requests to Chuck Mayer (Chuck.Mayer@oa.mo.gov) in FMDC.

- **New Leased Space** – Per FMDC policy, if a department acquires new leased space through the budget process without a New Decision Item Request in the FMDC real estate budget (AB13), the funding source of the newly acquired space must be from the department's operating E&E. Additionally, the department must transfer those funds to AB13 in the following budget cycle for FMDC to make a lease commitment. The only exception would be for an interim or temporary lease such as a temporary parking lease. FMDC will annually review lease costs being paid from department operating E&E and will submit the results to agencies for review. Include those expenditure amounts in the department's Transfers Out submitted in the department's operating budget. Fund sources should match for transfers in and transfers out.

- **Five-Year Plan (future plans)** – FMDC oversees an ongoing office space planning process using long-term leased, state owned, and institutional space needs provided by state agencies.
  Each department is to submit to FMDC a five-year plan (see Statewide Real Estate Requests Addendum), including the following:

    - Program elimination/downsizing/co-location by location for each fiscal year of the five-year plan. Agencies should consider co-locations with other agencies, relocations and

    - combinations of existing staff within owned and leased space and communicate these future space needs/ideas to FMDC.
    - Significant changes in program operations that could potentially affect use of facilities; and
    - Program expansion/new FTE requirements by location for each fiscal year of the five-year plan.

- If you have any questions about the real estate budget instructions or process, please contact Lynne Kempker (751-7835) or Chuck Mayer (751-0669) in FMDC.

REGIONAL RENTAL RATES

For budgeting purposes, use the following regional rates for new decision items:
- Metro (Kansas City and St. Louis City), $21.00/square foot;
- Out-State (all other cities not specifically listed), $14.00/square foot;
- Large City (Columbia, Springfield, Jefferson City, St. Joseph, Joplin, Cape Girardeau, and St. Charles), $18.00/square foot; or
- St. Louis County, $21.00/square foot.

JANITORIAL AND UTILITY RATES

For budgeting purposes, use the following rates for new decision items:
- Janitorial, $2.47/square foot,
- Utilities, $2.80/square foot.

SUBMISSION OF REAL ESTATE REQUESTS

- Submit all new decision item requests on separate new decision item forms and submit to Lynne Kempker (Lynne.Kempker@oa.mo.gov) in FMDC by August 15.

    - Following the August 15 new decision item form due date, FMDC and B&P will jointly evaluate any need for additional space for new staff or program space. A department may not request new space unless FMDC verifies that space does not exist in existing leased locations or state-owned facilities. Each department must submit a space analysis that supports the need for additional space. If approved, FMDC will include the department-submitted new decision item form in the FMDC Department Request real estate budget.

- The statewide real estate budget is due to B&P by October 1 as required by state statute.
- The summary table below indicates FMDC due dates:

Item	Responsible for Form Preparation	Responsible for MoBGT Entry	Due Date to FMDC
Cores for leased facilities, and allocations for state owned and institutional space	FMDC	FMDC	August 15
New Decision Items	Department	FMDC	August 15
Transfers In and out of department operating budgets	Department	Department	August 15 – in Coordination with FMDC

Transfers In and out of AB 13	FMDC	FMDC	August 15 – in coordination with Departments

CAPITAL IMPROVEMENT REQUESTS

OVERVIEW

The Fiscal Year 2027 capital improvements bill will be an annual bill. The Division of Facilities Management, Design and Construction (FMDC) will work with each agency to determine the necessary amount for Fiscal Year 2027 requests.

ADDITIONAL INFORMATION AND GUIDANCE

- Departments should prioritize maintenance and repair needs and keep them up to date in the CIBR database. This includes updating and prioritization of the Department's five-year plan of maintenance and repair needs.

- It is important to update unfunded requests on an annual basis. When updating unfunded requests, it is important to update all aspects of the unfunded request for consideration in the next budget cycle. Many aspects of a request will change from budget cycle to budget cycle; therefore, it is important to review all aspects of the request before advancing it to the next cycle.

- **Departments are expected to have representation at the OA CI budget hearings to answer questions about the specific new decision item requests. OA FMDC will provide the impacted departments with the hearing information.**

SUBMISSION OF CI REQUESTS

- May 1 - August 1 – Each department update all unfunded requests and enter any new requests in the MoCIBR database, and then notify FMDC when complete (heather.vandeloecht@oa.mo.gov; kimberly.speidel@oa.mo.gov & kevin.onstott@oa.mo.gov), by August 1.
    - Higher education institutions are not included in MoCIBR; instead, the Coordinating Board for Higher Education (CBHE) will review, organize, and prioritize institution budget requests for inclusion in CBHE's recommendation.
    - CBHE recommendations should be requested in MoCIBR and sent to FMDC by August 1.
- August 1 - November 1 – FMDC personnel perform final reviews of requests with input from agency personnel, and then analyze and assemble the requests in a comprehensive plan for inclusion in FMDC's recommendations to B&P.
- November 1 – FMDC submits the Fiscal Year 2027 recommendations to B&P.

CAPITAL REAPPROPRIATIONS PROCESS

Although Appropriation Bills 17, 18 and 19, from Fiscal Year 2026, were one-year bills, most of the projects were multi-year. Therefore, the Fiscal Year 2027 reappropriations process will include a comprehensive review of all requests to reappropriate those funds.

FMDC will work with departments to review the projects and determine if Fiscal Year 2026 completion is possible and if not, to determine the appropriate reappropriation amount. B&P will work with departments regarding all other requests for reappropriations.

Please identify such projects added to your operating bill, especially those items that were one-time for

Fiscal Year 2026 that may not be fully expended prior to the end of Fiscal Year 2026, that you wish to be moved to AB 17 for Fiscal Year 2027. Work with your B&P Analyst and Karen Enlow to ensure that these projects have all been accounted for.

APPROPRIATIONS BOOK

OVERVIEW

The purpose of the Appropriations Book is to present budget requests to the Governor and the General Assembly. Properly prepared, they are the primary source of information used by the Governor and the General Assembly in making funding decisions.

APPROPRIATIONS BOOK - CONTENTS AND ORDER

- Transmittal letter (Optional) – This is a letter presenting the budget to the Governor.
- Table of Contents
- Department-wide Financial Summary
- Statewide New Decision Items
- Core Decision Item
- Core Reconciliation Detail
- Bucket Request Summary
- Flexibility Request Form
- New Decision Item
- All Department Job Class Report

NOTE: The Core Decision Item Report, Core Reconciliation Detail Report, and Bucket Request Summary Report are combined in the "trifecta" report (CORE FORM & RECONCILIATION & EXP DETAIL) in Narrative Reporting.

TABLE OF CONTENTS

MoBGT Narrative Reporting will automatically generate the Table of Contents.

For the electronic submission, there should be one Table of Contents for the entire Appropriations Book— do not make a separate Table of Contents for each volume (book) of the budget request if there are multiple volumes (books) because the electronic submission is posted on our webpage as a single document.

BUDGET REQUEST FORMS OVERVIEW

Budget Request Forms explain and document supplemental, core, and new decision item requests. They are the primary source of information used in making funding decisions.

Good data, sound logic, and solid back-up information are needed to properly justify a request and should clearly show how the items support essential functions. Each element of the justification should be easy to read and understand. Because the budget request reports provide information for decision making, the style and approach should be analytical rather than promotional.

There may be situations where it does not make sense to fill in all the information requested on the budget request report or where it is simpler to complete a single form for similar requests across budgeting units. For example, multiple forms should not be used for pay plan decision items. Instead, enter all information in one form for the department and include it in the front of the Appropriations Book.

Other examples of appropriate combined forms include implementation of a new program that crosses multiple budgeting units; multiple new transfer appropriations from a single fund or for similar purposes; and cost of caseload growth that crosses multiple budgeting units.
While there may be situations where multiple budgeting units are included on a single Program Description or New Decision Item Report, the system only allows one budgeting unit on each Core Decision Item Report. Discuss exceptions with your assigned B&P analyst prior to the budget submission.

More detailed information on completing Core Decision Item, New Decision Item, and Supplemental New Decision Item Forms is provided in the following sections.

CORE DECISION ITEM REQUESTS AND CORE RECONCILIATION DETAIL

CORE FINANCIAL SUMMARY

The Core Financial Summary report includes a summary table which breaks out the total core request by funding source and budget account class. It also includes the number of FTE and estimated amount of fringe benefits by funding source. MoBGT will list the federal and other fund names and numbers below the summary table. If there are more than five federal or five other funds, MoBGT will state Various Funds.

The fringe benefits noted in the Core Financial Summary report are for informational purposes only. Fringe benefits are budgeted in Appropriation Bill 5 except for certain fringe benefits budgeted directly to MoDOT, the Highway Patrol, and Conservation. The fringe benefits will be calculated based on information entered in the Narrative by Budget Unit form (found under the Department Budgets cluster, Core Change card). Estimated fringe rates can be found in these instructions or on B&P's website. Departments with different fringe benefit rates should instead use the appropriate fringe benefit rate. NOTE: The overtime fringe rate differs from the fringe rate for regular personal service. The rate is the percentage for all fringes excluding MCHCP, plus the flat dollar MCHCP charge.

General Revenue transfers to a specific fund and the spending authority from that fund should each have their own separate budget units, which in turn create separate core decision item reports.

MoBGT will:

1. Break out the GR, Federal, and Other Fund requested amounts by budget account class (PS, E&E, PSD, and Transfer). The number of FTE should be broken out by GR, Federal, and Other Funds.

2. Populate the fund names and fund numbers below the summary table for any federal and other funds requested.

CORE DESCRIPTION

This section allows the department to provide a concise description of the core budget item that is easily understood by a lay reader. The narrative should <u>very briefly</u> explain the core budget item – the purpose of and necessity for the core item and how the core funding is used. This information is entered in MoBGT on the Core – Narrative by Budget Unit form. Any organizational dues which are $70,000 or greater should also be described in this section.

PROGRAM LISTING

List all programs (as defined below) in the core decision item in this section and complete a Program Description Form for each program.

A program should be a distinct, coherent set of activities intended to affect a clearly definable target group, problem, or issue. An appropriation is not necessarily a program; one appropriation may encompass several programs, or one program may have multiple appropriations. Similarly, an organization or institution, such as a prison or mental health facility, is not a program; one program may involve several organizations or facilities, just as one institution may house all or part of several programs. In some cases, a single program may span several departments.

FINANCIAL HISTORY

The Financial History section includes a summary table and corresponding chart (as shown in the following example) which detail the financial history of the core budget unit for the prior three fiscal years and the current fiscal year. MoBGT will populate this information automatically.

Items included in the financial history table:

- Appropriation (All Funds) – For the prior three fiscal years, the actual year end amount is shown. Explain changes to appropriation amounts from the original appropriation to the actual year-end appropriation in the "Notes" section at the bottom of the table. For the current year, the original amount appropriated is shown.

- Less Reverted (All Funds) – For the prior three fiscal years, the actual year end reverted amount is shown. Reverted amounts include the statutory reserve, but not agency reserves, which will show up as unexpended. The reverted amounts as of June 30th will be loaded into the budget system. For the current year, the system will list the amount reverted to date.

- Less Restricted (All Funds) – For the prior three fiscal years, the actual year end amount remaining in expenditure restriction at the end of the fiscal year will be shown, if applicable. Restricted amounts do not include the statutory reserve. For the current year, the system will list the amount restricted to date, noting that "as of" date in the table.

- Less Transfers Out – For the prior three fiscal years, the actual year end transfer out amount is shown. Transfers out include appropriation authority moved to another appropriation (for example, flexibility was utilized to move authority). For the current year, the system will list the transfer out amount to date.
- Plus Transfers In - For the prior three fiscal years, the actual year end transfer in amount is shown. Transfers in include appropriation authority moved from another appropriation (for example, flexibility was utilized to move authority). For the current year, the system will list the transfer in amount to date.

- Budget Authority (All Funds) – Budget authority equals the appropriation amount less the amount reverted, less the amount restricted, less transfers out, plus transfers in.

- Actual Expenditures (All Funds) – For the prior three fiscal years, the actual year end expended amount will be shown. For the current year, the system will list "N/A."

- Unexpended (All Funds) – Unexpended equals the budget authority less the actual expenditures. For the current year, the system will list "N/A".

Unexpended, by Fund – Unexpended amounts by fund should total to the Unexpended (All Funds) amounts.

NOTE: If you would like to add notes to this table, you can do so by adding them to the Narrative by Budget Unit form.

CORE RECONCILIATION DETAIL

The Core Form & Reconciliation & Exp Detail Report will include the Core Form, the Core Reconciliation, and the Summary of Core by Expenditure Type (Buckets) Reports altogether.

NEW DECISION ITEM REQUESTS

Enter all New Decision Item (NDI) requests into MoBGT as part of the October 1 budget submission. While creating and completing an NDI request, please utilize the following guidelines and other relevant notes about changes to the process:

NDI RANKING AND TOTAL RANKING

- **Ranking of department new decision items other than any statewide decision items should begin at 5.** Note that rank 1 is reserved for core items and ranks 2-4 are reserved for the use of the Governor. Also enter the total number of NDIs requested in the appropriation field.

AMOUNT OF REQUEST

- Include amounts sufficient to cover probationary salary increases for a new position. For example, if the department typically provides a certain percentage increase after successfully completing the probationary period, the requested amount should be the starting salary plus that increase.

- Do not provide specific "other funds" detail other than listing the "other fund" names and fund numbers below the summary table. Include a second summary table with Governor Recommendations in the January submission.

- The estimated fringe benefits in this table are for informational purposes only.

FRINGE BENEFIT RATE

- MoBGT includes a field to input the fringe rate for an NDI request. Users will populate this field with a decimal. For example, if you input "0.05", the system will display "5%".

- Fringe benefits are budgeted in Appropriation Bill 5 except for certain fringe benefits for MoDOT, the Highway Patrol and Conservation.

- <u>Departments with different fringe benefit rates should change that figure to reflect the appropriate fringe benefit rate.</u>

- The overtime fringe rates are different than the regular personal service fringe rate.

CATEGORIZATION OF REQUEST

Categorize each new decision item request based on the type of request. These fields allow the department to indicate the category(s) of the new decision item to allow readers to easily identify the type of decision item.

- Use rows 8, 9, 10, and 11 on the Edit New Decision Item Details tab for each decision item and choose the appropriate category.
- Enter the category(s) that best fit the new decision item requests.
- Users may choose up to three categories.

See the table below for a brief description of each category:

Request Category	Description
Legislation	Based on legislation passed by the General Assembly.
New Program	A new initiative or program. If the new program was legislatively authorized, the new legislation category should also be checked.
Fund Switch	To replace one funding source with a different funding source.
Federal Mandate	Items associated with federal mandates.
Program Expansion	To enhance or expand a current program.
Cost to Continue	To maintain or continue funding an item from the previous fiscal year. The cost to continue box should not be checked for requests to expand a program. (The program expansion category should be checked for such requests.) A common cost to continue request would be for the cost to continue funding of a supplemental request, or when an item is funded for only part of the year during the current fiscal year.
GR Pick-Up	The original funding source is no longer available and general revenue funding is necessary to continue the program.
Space Request	Any real estate requests.
Equipment Replacement	Any requests to replace equipment, including vehicles and office equipment.
Pay Plan	Any pay plan requests, including cost of living and within grade requests.
Other	Any decision items that don’t fit into the previously listed categories. If this category is utilized, add a brief description of the category of decision item being requested on the line provided.

WHY IS THIS FUNDING NEEDED?

- Note: this is a text field limited to 4,000 characters.

- Use this section to provide a specific explanation of the request and why the new funding is needed and what the consequences will be if the item isn't funded. Explain the specific problem, issue, or concern this item is intended to address. "Problem" normally means a department is unable to serve the public adequately or has determined a better way to do so. Simply saying the department does not have enough money is not an appropriate problem statement. More appropriate statements might be "50,000 Missourians are currently homeless," or "The department's 20-year-old licensing system prevents quick turn-around for license applications and renewals."

- Tailor explanations in this section based on the category assigned to the new decision item in section 2 (categorization of request). For example:
    - New Legislation – include a description of the statutory authorization for the request.
    - New Program – explain the requested program, how the idea for the program was generated, and why the program is needed.
    - Fund Switch – provide details on the current specific fund(s) and amount(s) along with the reason for switching the funding source.
    - Federal Mandate – provide a detailed description of the federal mandate, including any federal statutory or regulatory references.
    - Program Expansion – explain the current program and why an expansion is needed.
    - Cost to Continue – explain the supplemental or other item that is necessitating the cost to continue.
    - GR Pick-up - explain the origination of the program, the reason for the loss of the original funding source, and why the program should continue.
    - Space Request – explain the need for additional space, how much space is needed, where the space is needed, and how many FTE are involved.
    - Equipment Replacement – explain the status of the current equipment and why replacement equipment is needed. If replacement vehicles are requested, the department should note that the replacement has been approved by the State Fleet Manager. No replacement vehicles should be requested without prior approval from the State Fleet Manager.

DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT

- Note: this is a text field limited to 4,000 characters.

- For new decision items, budget analysts and General Assembly members who review agency budgets need to understand how the request is formulated and may need to do calculations for various alternative approaches. Therefore, describe the detailed calculations and assumptions used to calculate the funding and FTE requested amounts.

- Cite the data sources or standards used so budget analysts can review the methodology.

- Where applicable, also explain the rationale for fund splits. Also, detail the one-time portions and how the amount(s) was calculated.

- Detailed calculations should be shown to avoid having to provide supplementary backup documentation, including assumptions used, match rates, and any other information you used in the calculation of your request. If the calculation is extensive, submit any spreadsheets or data utilized in the calculation of the request with the October 1 submission to the appropriate analyst(s).

- Detail any considered alternatives (such as outsourcing or automation).

- If the request is based on new legislation, indicate if the amount matches the fiscal note. Provide an explanation if the amount does not match the fiscal note.

CORE DECISION ITEM INITIATIVE

Decision Item Initiative numbering is intended to make it clear when core changes and NDIs are related. This ensures that if a decision is made to not recommend a core change or NDI that is related to another change, decision makers are able to clearly see all corresponding decisions together. This may help prevent mistakes due to lack of information. For example, if a fund swap is being proposed by core reducing authority from one fund source and an NDI is requested to add authority from another fund to offset the reduction, but the fund swap is not recommended by the Governor, House, or Senate, the corresponding core reduction can be undone.

The number should coincide with any Core Change that was entered related to the NDI. If there is no core change associated with the NDI, then leave this field blank.

FLEXIBILITY REQUEST FORMS

OVERVIEW

Agencies interested in retaining their current flexibility or increasing their flexibility contained in the Fiscal Year 2026 budget should work closely with B&P to develop clearly articulated rationale and justification for this request.

Flexibility must be requested each year, even if approved in the prior year. Therefore, agencies must complete the Flexibility Request Form to justify and seek approval to continue any flexibility that was received for Fiscal Year 2026 and to request any new or increased flexibility.

FLEXIBILITY BUDGET REQUESTS

- Agencies must complete the Flexibility Request Form to document the flexibility budget request and provide justification. The Flexibility Request Form is available on B&P’s website on the 2027 Budget Instructions page.

- The Flexibility Request Form should be placed behind the associated Core Decision Item Form in the agency’s budget submission.

- Agencies must present the request to the House Appropriations Committee, House Budget Committee, and Senate Appropriations Committee as part of their budget presentation.

- The House Budget Committee and Senate Appropriations Committee must approve any request directing their staff to write appropriations bills with flexibility.

COMPILING THE APPROPRIATIONS BOOK IN MOBGT

- When creating the Appropriations Book, agencies should utilize the Report Packages cluster in Narrative Reporting.

- Department Appropriations Books are carried over in MoBGT from the prior year. Departments are responsible for making any necessary updates to this report package.

- Please contact the MoBGT Administrators if you require assistance.

APPROPRIATIONS BOOK FORMATTING

- 8 ½ x 11 paper, double-sided.

- The October 1st Appropriations Book submission does not need covers, dividers, or binding, but should be three-hole punched.

- The Governor's Recommendation Appropriations Book submission should be in bound format and tabbed.

- Each bound or three-hole punched book should be limited to 800 pages (400 double-sided pages). Books more than this limit should be split. Agencies should work with their Document Solutions Customer Service Representative to identify potential breaks.

- The October and Governor Recommendation submissions should also include web-ready, searchable, bookmarked PDF versions of both the Appropriations Book and the Programs Book.

APPROPRIATIONS BOOK PRINTING

To ensure high print quality and reduce the cost and time to print budget books, agencies should submit electronic files to Document Solutions as outlined below. January budgets will be printed in order of presentation to the House/Senate. October budgets will need to be scheduled with your Document Solutions Customer Service Representative (click link below for CSR list).

The Document Solutions Graphics team is also available to help agencies that need basic training on formatting PDF documents.

- Grayscale format
- Include page numbers
- Include ½" margin on all sides to allow for punching/binding
- On October budgets, when there is a 1/2" margin and the budget will be 3-hole punched, centered page numbers will get punched out.
- Set PDF document properties using the following steps:
  - File/Properties
  - Initial View Tab
  - Navigation Tab: Bookmark Panel & Page; Page Layout: Single Page; Magnification: Fit Height or Fit Page

- Files should be submitted via email; direct message via Teams or Webex; USB drive; or the MO FTP site (contact OA/ITSD to obtain username and password at 573-751-3889 or by email at oa.movit@oa.mo.gov during normal business hours or for after business hours at 573-751-1550 or by email at sdcoper@oa.mo.gov)

- Once submitted, Document Solutions will provide a proof back to the agency for review and approval. Once the approved proof is received by Document Solutions, the budget will be printed.

- All scheduling/coordinating and specific printing questions should be routed through your Customer Service Representative (CSR). A list of CSR's is available on the Document Solutions website.

- Budget and Planning will coordinate with Document Solutions on prioritization to meet House and Senate hearing schedules.

- Each bound or three-hole punched book should be limited to 800 pages (400 double-sided pages). Books more than this limit should be split. Agencies should work with their Document Solutions Customer Service Representative to identify potential breaks.

- To assist departments, tabs may be submitted separately, and Document Solutions will place the tabs into the budget book PDF as specified by the agency, either with a tab layout page or a printed sample of where the tabs should go. If Document Solutions will be preparing tabs, please provide exact language to appear on all tabs along with page numbers where each should be placed (Graphic design charges will apply).

SUBMISSION OF APPROPRIATIONS BOOK

DEPARTMENT REQUEST

- Budget and Planning: 3, three-hole punched, paper copies and a PDF, searchable and bookmarked version saved to the shared network folder or emailed to Jessica.Farley@oa.mo.gov. Paper copies for B&P should be sent to the State Capitol, RM 124.

- House Appropriations: 34, three-hole punched, paper copies

- Senate Appropriations: 2, three-hole punched, paper copies

NOTE: These numbers can be subject to change. B&P will communicate with agencies should such changes occur.

GOVERNOR'S RECOMMENDATION

- Budget and Planning: 3 tabbed, bound, paper copies and a PDF, searchable and bookmarked version saved to the shared network folder or emailed to Jessica.Farley@oa.mo.gov. Paper copies for B&P should be sent to the State Capitol, RM 124.

- House Appropriations: 34, tabbed, bound, paper copies

- Senate Appropriations: 18, tabbed, bound, paper copies

NOTE: These numbers can be subject to change. B&P will communicate with agencies should such changes occur.

PROGRAMS BOOK

OVERVIEW

The Programs Book is a separate submission from the Appropriations Book. While the Appropriations Book provides information on proposed budgetary changes, historical funding levels and expenditures, the Programs Book provides more detail on what each program does, including associated performance metrics.

PROGRAMS BOOK – CONTENTS AND ORDER

- Department Overview Paragraph
- Any other significant overview info your department would like to communicate
- State Auditor's Reports, Legislative Oversight Evaluations, Federal Audits/Reviews
- Missouri Sunset Act Report
- Program Description Forms

TABLE OF CONTENTS

For the electronic submission, there should be one Table of Contents for the entire Programs Book— do not make a separate Table of Contents for each volume (book) of the budget request if there are multiple volumes (books) because the electronic submission is posted on our webpage as a single document.

STATE AUDITOR'S REPORTS, OVERSIGHT EVALUATIONS, AND FEDERAL AUDITS/REVIEWS

Section 33.270, RSMo, requires budget submissions to include information on the most recent reports done by the State Auditor and evaluations done by the Oversight Division of the Committee on Legislative Research. Complete one form showing State Auditor and Oversight Division reports released over the past three years for applicable programs. The form should also include any federal agency audits/reviews over the past three years.

- Program Name – List the name of the program or the division.
- Type of Report – Indicate if the report is a State Auditor's Report, Oversight Evaluation, or Federal Agency Audit/Review.
- Date Issued – The date the report was issued.
- Website – The website address where the report can be located.

The State Auditor's Reports, Oversight Evaluations, and Federal Audits/Reviews Form is available on B&P's website.

MISSOURI SUNSHINE ACT REPORTS

Sections 23.250 to 23.298, RSMo, specifies that new programs created after August 2003 must sunset within six years of their creation and must be reauthorized by the General Assembly. The Committee on Legislative Research is charged with reviewing programs. Complete one form listing all the agency programs subject to the Missouri Sunset Act.

1. Program – List the name of the program.
2. Statutes – Indicate the statutes that establish the program, including sunset language.
3. Sunset Date – The month and year the program sunsets without General Assembly action.
4. Review Status – Indicate if public hearings and/or reviews have occurred or are scheduled.

The Missouri Sunset Act Report Form is available on B&P's website.

PROGRAM DESCRIPTION FORMS

Program Description forms will be compiled outside of the MoBGT system into its own book. We utilize Program Description forms to better manage state programs, and to encourage better communication among stakeholders— Departments, the Governor's Office, the General Assembly, and Missouri citizens.

Form Header

Populate the prompts for Department, AB Section (s), Program Name, and Program is found in the following core budget(s).

1a. What Strategic Priority Does this Program Address?

- Identify which of the department's strategic priorities this program addresses.

1b. What Does this Program Do?

- Explain what problem this program addresses and how.
- Avoid jargon and acronyms.

Performance Measures

- Include significant, pertinent performance measures including:
  - Targeted versus actual performance data for the previous three fiscal years; and
  - Base and stretch performance targets for the current and upcoming two fiscal years.
  - Include comparative benchmarks (from other states, the United States, or the private sector) whenever possible.

2a. Provide an Activity Measure(s) for the Program.

- Is the organization doing what it said it would do?
- Possible Measures: Frequency, rates, number of actions completed, number of clients served.

2b. Provide a Measure(s) of the Program's Quality.

- Is the activity done well?
- Examples: Satisfaction levels, assessments against benchmarks.

2c. Provide a Measure(s) of the Program's Impact.

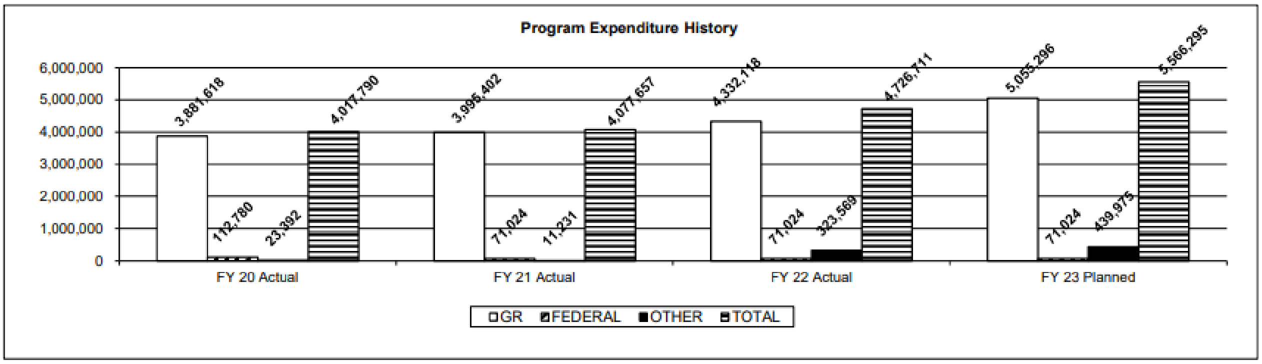
- Is the program working and how well?
- Examples: return on investment, reduction in risk factors, change in behavior, compliance with standards and regulations, proportion of clients or customers showing improved well-being, and success in a targeted population.

2d. Provide a Measure(s) of the Program's Efficiency.

- Is the result worth the amount/cost of effort?
- Examples: Outputs vs. inputs, cost per unit, production and delivery times, and accuracy/error rates.

3. Provide Actual Expenditures for the Prior Three Fiscal Years and Planned Expenditures for the Current Fiscal Year. (Note: Amounts do not include fringe benefit costs.)

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (*Note: Amounts do not include fringe benefit costs.)*



- Enter the data into cells B3 to E6 in the second worksheet of the Excel Program Description Form spreadsheet.
- Do not change the chart other than adjusting the scale
- Using the alternative Word version of the Program Description Form? Complete the Program Expenditure History table in the Excel form and paste into the Word document.
- Multiple core appropriations? Include the total program funding rather than the funding for just that core's portion of the program. The totals in the header's table should match the planned current year expenditures in this section's chart.

4. What are the Sources of the "Other" Funds?
- List the fund names and fund numbers of the "other" funds.

5. What is the Authorization for this Program?
- Include any federal or statutory authorization for the program. Include the federal program number, if applicable.

6. Are there federal matching requirements? If yes, please explain.
- Please note any federal match and/or Maintenance of Effort (MOE) requirements that are linked to the receipt of the federal funds.

7. Is this a Federally Mandated Program?
- Explain the federal mandate in detail, including citations of associated federal laws.

Questions?
If you have additional questions about the Program Description Form or need assistance in developing your performance measures, please contact your assigned B&P analyst.

PROGRAMS BOOK FORMATTING

- 8 ½ x 11
- Web-ready, searchable, bookmarked PDF.

SUBMISSION OF PROGRAMS BOOK

- The October and Governor Recommendation submissions should include a web-ready, searchable, bookmarked PDF.
- These will be posted on B&P’s website immediately following the department’s Appropriations Book.
- It is not a printed submission.

OTHER REQUIRED BUDGET SUBMISSIONS

FISCAL YEAR 2026 SUPPLEMENTAL REQUESTS

Overview

Agencies may request mandatory supplemental decision items for the Fiscal Year 2026 budget. Limit FY 2026 Supplemental Requests to those programs and services with significant needs or changes in circumstance that must be addressed in the current fiscal year.

Additional Information and Guidance

- Do not assume a release of the statutory three-percent reserve when determining the supplemental request amount. B&P will make this adjustment for the Governor's Recommendations.

- If a supplemental request impacts several budget units, you may combine the various budget unit requests on one department-wide form, as with pay plans. The request form should clearly identify the specific budget unit amounts along with the total department request. Do not combine dissimilar requests on one form. For example, caseload growth for multiple programs could be combined on one form, but that form should not also include a request for a rate increase cost-to- continue.

- The instructions for completing the Supplemental New Decision Item Request Report are generally the same as those for completing a New Decision Item Request Report with the following exceptions:

    - No ranking is required.
    - Note the original Fiscal Year 2026 Appropriation Bill Section, if applicable.
    - If requesting FTE, include the number of positions associated with these FTE. (See example of this calculation below)
    - If requesting FTE, include the number of months needed for these positions.
    - No categorization is required.
    - Request any ongoing costs as a separate cost-to-continue Fiscal Year 2027 new decision item.
    - For Department Request, the requested amount should be the total amount needed. Do not adjust for available statutory 3% reserve. Releases of statutory reserves will be accounted for in Gov Rec.

- Calculating Positions and FTE:

    - POSITIONS – The number of positions is the actual number of people you plan to hire. For example, if the request is for 3 research analysts, the number of positions is 3, whether the positions are full time, or not.

    - FTE – The number of FTE is the annualized number of positions requested. For example, if the request is for 3 research analysts for 6 months, the number of FTE would be 1.50 FTE or 3 positions for ½ a year (3 positions * six months divided by 12 months (or 3*6/12) = 1.50 FTE). If the request is for 16 research analysts for 3 months, the number of FTE would be 4, or 16 positions for ¼ of a year (16*3/12 = 4).

Submission of Fiscal Year 2026 Supplemental Requests

- Enter all Supplemental requests in the MoBGT system as part of the October 1 budget submission.

- Submit Supplemental requests as a separate printed submission alongside the Fiscal Year 2027 Department Request Appropriations Book. B&P will compile a statewide Supplemental Appropriations Book within MoBGT.

- Supplementals do not need to be included in the Governor's Recommendation submission. B&P will compile and print a statewide Supplemental Appropriations Book.

APPROPRIATION BILL 20 - CORE & PROGRAM DESCRIPTION FORMS

Overview

B&P is responsible for compiling the Appropriations Book and the Programs Book for Appropriation Bill 20. This requires assistance from departments who are to submit updated forms to B&P.

Additional Information and Guidance

- No requests for additional funding from ARPA State Fiscal Recovery Funds shall be included in the department request.

- Additionally, no core changes shall be made in department request. Potential core changes can be discussed after the October 1st department budget submission. Any core changes should be discussed with your B&P analyst.

- More detailed explanation on completing Programs Description Forms can be found in the Programs Book → Program Description Forms section of this document.

Submission of AB 20 Core and Program Description Forms

- For department request, agencies should provide updated narratives for their core request forms and updated program description forms for their items funded in Appropriation Bill 20 to their B&P analyst as an additional submission to their Fiscal Year 2027 budget request. These templates are available on B&P's website.

- Electronic copies of the request forms and program description forms should be submitted to Budget and Planning with the agency's October 1 submission.

- B&P will coordinate compilation of forms into an Appropriations Book and a Programs Book as a part of the Governor's Recommendation.

- Updated Program Description Forms should include updated performance metrics for all items.

FUND FINANCIAL SUMMARIES

Overview

The Fund Financial Summary Forms (FFS) provide detailed annual revenue and expenditure data for each fund, as required by Sections 33.240 and 33.250, RSMo.

Additional Information and Guidance

- All reports should be completed in the MoBGT System.

- The department assigned to complete a FFS for a particular fund is responsible for reporting all appropriations and resources for that fund across all departments.

- Any departments who are spending from funds administered by another department should notify the reporting department of any new/additional spending requests from the fund.

- MoBGT will automatically update anticipated spending across all departments; however, coding must be completed in the system to accurately reflect anticipated reductions or increases. Departments should coordinate to discuss changes to appropriations from their assigned funds if necessary.

- No fund should have a negative Ending Cash Balance unless it is at real risk of insolvency. If this is the case, you must provide a solvency plan with the form submission. Contact your assigned B&P analyst for additional details.

- More detailed explanation on completing these forms in MoBGT can be found in the Fund Financial Summaries section in this document.

Submission of Fund Financial Summaries

- Forms will no longer be incorporated as a part of the budget book submission.

- A statewide FFS report has been built in Narrative Reporting for B&P and the General Assembly to pull Fund Financial Summaries electronically.

- Forms with Department Request information are due one week after the October 1st Department Request submission. Forms with Governor Recommended information will be submitted one week after Governor Recommendations are announced.

- **Departments will finalize their forms and notify the Budget System Administrator when they have completed all forms for their department so the administrator can ensure the correct information is displayed in the Department Request budget stage.**

GENERAL ASSEMBLY FUND FINANCIAL SUMMARY FORM

Overview

As in prior fiscal years, the House Appropriations Committee has requested a separate spreadsheet with certain information from the Fund Financial Summary (FFS) forms.

Additional Information and Guidance

- The General Assembly Fund Financial Summary Form is available on B&P's website on the 2027 Budget Instructions page.

- Any questions about this spreadsheet should be directed to your House Appropriations analyst.

Submission of General Assembly Fund Financial Summary Forms

- This spreadsheet should be submitted October 8th for Department Request and one week after Governor Recommendations are announced.

- Submit an electronic copy to B&P and B&P will submit a comprehensive set of the worksheets to the House and Senate Appropriations and Oversight staff.

NOTE: While work is being done to automate this submission as a report in MoBGT; however, the report is currently incomplete. Should this report be completed, B&P will communicate updated instructions for this item.

TAX CREDIT ANALYSIS FORMS

Overview

Pursuant to Section 33.282.2, RSMo, each department authorized to offer deductions, exemptions, credits, or other tax preferences shall submit the estimated amount of such tax expenditures for the fiscal year beginning July 1st of the following year and a cost/benefit analysis of such tax expenditures for the preceding fiscal year. The Budget Director will then submit the forms to the Senate Appropriations Committee and the House Budget Committee. The Tax Credit Analysis Form will fulfill each department's statutory obligation.

Additional Information and Guidance

- More detailed explanation on completing these forms can be found in the Addendum - Tax Credit Analysis section in this document.
- The Tax Credit Analysis Form is available on B&P's website on the 2027 Budget Instructions page.

Submission of Tax Credit Analysis Forms

- Submit electronic copies to Jennifer Lewis in B&P (Jennifer.Lewis@oa.mo.gov) or via the shared drive by October 1st.
    - October 1st Submission: Include FY23, FY24, and FY25 actuals. Include FY26 and FY27 projections. Leave FY26 (year to date) column blank.
    - January 31st Submission: Fill in FY26 (year to date) column with data from quarters 1 and 2.
- B&P will provide an electronic copy of all submissions to the General Assembly Appropriations and Oversight staff and will post them on the B&P website.

COMPREHENSIVE FLEXIBILITY SUMMARY FORM

Overview

The Comprehensive Flexibility Summary Form is a separate, electronic submission from the Flexibility Request Form which is included in the Appropriations Book. This comprehensive document is utilized to comprehensive review flexibility for decision-making. Additionally, the document is often utilized by B&P analysts to communicate Governor's Recommendations on budget flexibility.

Additional Information and Guidance

- The Comprehensive Flexibility Summary form is available on B&P's website on the 2027 Budget Instructions page.

Submission of Comprehensive Flexibility Summary Forms

- Submit electronic copies of the summary form to B&P, House, and Senate by October 1st. Resubmit updated forms to your assigned B&P, House, and Senate analysts two weeks after Governor Recommendations are announced. Departments should coordinate with their assigned B&P analyst to confirm that the sheet accurately reflects the Governor's recommended flexibility.

Requesting Use of Flexibility During the Current Fiscal Year

If the flexibility is approved, agencies may transfer authority between the appropriations upon approval from the Division of Budget and Planning and notification to the General Assembly.

For example, if 20 percent flexibility is allowed between personal service and expense and equipment, up to 20 percent of the personal service appropriation may be transferred and used for expense and equipment. Likewise, up to 20 percent of the expense and equipment appropriation may be transferred and used for personal service.

If flexibility language is approved, agencies are required to do the following to utilize flex:

1. Get approval of the requested flex usage from the assigned B&P analyst;

2. Submit notification of the flexibility usage to the House and Senate Appropriations staff (administrative assistant and assigned analyst) and assigned B&P analyst along with a General Assembly Flexibility Report Form of all flexibility used since the beginning of the fiscal year.

NOTE: The Comprehensive Flexibility Summary Form and the General Assembly Flexibility Report Form referenced above are available on B&P's website on the 2027 Budget Instructions page.

DEPARTMENT ORGANIZATION CHARTS

Overview

Department Organization Charts are intended to provide an overview of the structure of the department.

Additional Information and Guidance

- Include the effective date of the structure represented on the organizational chart.

Submission of Department Organization Charts

- Submit an electronic copy of the most recent organization chart showing the salaries and employee names of all employees considered to be part of the management team to your assigned B&P, House, and Senate analysts by October 1st.

- Submit an updated chart to your assigned B&P, House, and Senate analysts after Governor Recommendations are made public if there are any changes.

- Submit an Excel spreadsheet listing the salary, job title, and the names of all employees making more than $75,000 per year to the Senate in addition to the organization chart listed above, after Governor Recommendations are made public.

MOBGT

CONTACT INFORMATION

MoBGT Senior Administrator – Matt Bess (Matt.Bess@oa.mo.gov) or 573-751-9308
MoBGT Junior Administrator – Kim Miller (Kim.Miller@oa.mo.gov) or 573-751-9228

BUDGET CODING - HELPFUL HINTS

CODING REMINDERS

- All PS included in NDIs must be assigned to buckets.

- MoBGT will not allow cents to be coded. Agencies must round up to the nearest dollar if necessary.

- The budget request should mirror actual planned spending as closely as possible. To identify which core reallocations may be necessary as part of the core request, compare the prior year expenditures to the requested amount at the job class and budget account class level.

- MoBGT will not allow FTE to be entered with more than TWO decimal places.

- Transfer appropriations are typically coded to your agency's highest-level org. (For example, in DHSS, that would be org 79ZZZZZZZZ). Contact the MoBGT Administrator prior to coding a transfer to a different level org code.

- Code new decision items using existing appropriations or existing budget units at the same level org. (For example, a department using a current appropriation cannot code new decision items to that appropriation at a lower-level org than how the core is currently coded for that appropriation. If a department adds a new decision item at the division level with an existing appropriation that is assigned to the division level org, then the division level org—7920ZZZZZZ level must be used. The new decision item cannot be coded to the department level org—this is the Level 3 org).

- Code PS appropriations only to Personal Service Account Codes.

- Code Transfer appropriations only to BAC 782ZZZZ.

- Prior Fiscal Year one-time expenditures will be automatically core reduced in the subsequent Fiscal Year.

APPROPRIATION NUMBERS

- Use the existing core appropriation number for new decision item requests in the operating, leasing, and supplemental budgets if the item will become part of the ongoing core amount.

- If the decision item needs to be line-itemed separately or is for something not in the current core, (for example, a new training program), the agency should request a new appropriation number (see below). Personal service, expense and equipment, program specific distributions, and transfer appropriations will continue to have separate appropriation numbers.

- To request a new appropriation number, please contact the MoBGT system administrators:
    - MoBGT Senior Administrator – Matt Bess (Matt.Bess@oa.mo.gov) or 573-751-9308
    - MoBGT Junior Administrator – Kim Miller (Kim.Miller@oa.mo.gov) or 573-751-9228

- These appropriation numbers directly affect the information and budget control in the financial system. Agencies should give serious consideration to the impact of assigning appropriation numbers in the budget system.

- All membership dues $70,000 or greater for a single membership must have separate appropriation numbers, but do not need a separate budget unit unless the department prefers.

BUDGET ACCOUNT CLASSES (BAC)

The budget account classes establish budget controls in the financial system. Request the applicable BAC for each appropriation and code at least $1 to each BAC that could be used during the fiscal year. <u>Each BAC amount should reflect planned agency expenditures</u>. If you include at least $1 in a BAC, expenditures can be charged to that BAC and you will not need to add BAC's after the budget has been loaded into the financial system.

- ITSD consolidated agencies should not reallocate core funds to budget account class 648ZZZZ (computer equipment) but may transfer funds to the Information Technology Services Division (ITSD) in the Office of Administration for computer equipment needs.

New decision item requests may include BAC 648ZZZZ (computer equipment). If the new funding is included in the final budget, transfer the ongoing funds to ITSD in the next fiscal year.

CORE BUDGET REQUEST

Budget year requests should reflect planned agency expenditures. The core budget request should show the appropriate budget account classes based on the proposed spending plan. Changes in current year amounts reflected in the MoBGT reports are prohibited unless an error occurred. Contact the MoBGT Administrator to request a change.

A description for each core change is required on the Edit Core Change Detail tab. These descriptions are visible in MoBGT and will appear on the Core Budget Changes by Decision Item report. Various entities view these reports, so keep the descriptions clear and concise.

CORE DECISION ITEM NUMBERS

The system will automatically assign Core Decision Item numbers based on the type of core. The numbers will start with the letters listed below (CTI, CTO, CRD, CRA), followed by the agency number, then a sequence number. For example, CRA.35B.001 or CTO.11B.001.

DI	Type	Description
CTI	Transfers In	Used for amounts transferred in <u>from another department</u>
CTO	Transfers Out	Used for amounts transferred out <u>to another department</u>
CRD	Core Reductions	Used for reductions other than for one-time amounts
CRA	Core Reallocations	Used for moving amounts within the department whether it is within a single budgeting unit or across multiple budgeting units. These should net to zero within the department. Reallocations ($ or FTE) should not be made between fund types.

CORE REALLOCATIONS

Core reallocations should be between the same fund type, (GR to GR or federal to federal), so the net is $0 and 0 FTE by fund type. Rather than request a core reallocation between different fund types, the proper procedure would be to core cut one fund type and ask for a new decision item for the other fund type. Any exceptions to this procedure should be discussed with your assigned B&P analyst prior to coding the reallocation in MoBGT. Reallocations between EE and Personal Service should also be discussed with your assigned B&P analyst prior to coding in MoBGT. A brief explanation of any reallocation is required on the Edit Core Change Detail tab of the core change form.

ONE-TIME EXPENDITURES

- Identify the ongoing and one-time costs of any proposed expenditure requests. For example, identifying ongoing maintenance costs for proposed equipment purchases ensures appropriate evaluation of the cost effectiveness and rationale for the request.

- One-time amounts are entered separately in MoBGT. If an agency has a request for $1,250,000 of which $250,000 is one-time, the request will be entered as $1,000,000 FY-27 Year 1 amount and $250,000 as FY27 Year 1 One Time Amount FY26 Year1 nonrecurring.

- The MoBGT system will automatically reduce the core amount for any one-time amounts from the prior year.

DECISION ITEM RANKING

All core budget requests will be ranked 1. Ranks 2, 3 and 4 are reserved for the use of the Governor for statewide decision items. **<u>Ranking of the department new decision items other than any statewide decision items such as pay plan should begin at 5</u>**. This assists decision makers by indicating the department's priority ranking for increase requests. Supplemental requests should not be assigned a rank.

NEW DECISION ITEM DESCRIPTION

Add a description of each new decision item to the 12th row of the Edit New Decision Item Details tab in MoBGT. **The Governor's Office, Budget and Planning, and the General Assembly use the descriptions; therefore, the descriptions should be clear and concise.** MoBGT allows for 4,000 characters.

<u>Use the "DI Review with Text" report to ensure your description is accurate and provides the information needed for decision-makers.</u>

CATEGORIZATION OF NEW DECISION ITEM REQUESTS

Categorize each new decision item request based on the type of request. Use rows 8, 9, 10, and 11 on the Edit New Decision Item Details tab for each decision item and choose the appropriate category.

DECISION ITEM INITIATIVE NUMBERING

The purpose of Decision Item Initiative Numbering is to make it clear when core changes and/or NDIs are related. This ensures that if a decision is made to not recommend a core change or NDI that is related to another change, decision makers are able to clearly see all corresponding decisions together.

For example, if a fund swap is being proposed by core reducing authority from one fund source and an NDI is requested to add authority from another fund to offset the reduction, but the fund swap is not recommended by the Governor, House, or Senate, the corresponding core reduction can be undone.

- All core changes should have an initiative number assigned. Only NDIs that are linked to a core change should have an initiative number assigned. If an NDI is related to a core change, assign the same initiative number as the core change. If there is no core change associated with the NDI, then leave this field blank.

- This field is utilized to group items in MoBGT report 15.Core Budget Changes by Initiative. It can be useful for departments to pull this report to make sure that initiatives are grouped together appropriately.

- Additionally, for dollars transferred between departments, a unique numbering is to be entered as text in the row Core Decision Item Transfer In Out Code. The numbering should be the agency's two-digit number **that is receiving the funding and then the two digit number for the agency sending the funding.** For example from DPS to OA, 6735, and if there is more than one transfer, 6735.1 and 6735.2. Both agencies need to enter the same number so that a report can be generated.

SUPPLEMENTAL REQUESTS

Do not assume a release of the Governor's statutory reserve when requesting supplemental needs. Request the full amount needed.

OVERTIME

Certain agencies use separate Appropriation Bill sections for overtime appropriations. The requirement applies to nonexempt state employees providing direct client care or custody in facilities operating on a twenty- four-hour, seven-day-a-week basis in the Department of Corrections, Department of Mental Health, Division of Youth Services in the Department of Social Services, and the Veterans' Commission in the Department of Public Safety. **Note that the fringe rate for overtime is different than the fringe rate for regular personal service appropriations.**

ESTIMATED APPROPRIATIONS

Estimated appropriations should not be included in the department request.

CENTRAL COST ALLOCATION PLAN, ERP COST ALLOCATION, AND WORKERS' COMPENSATION COSTS TRANSFERS

Central administrative costs and ERP costs will be allocated to the appropriate funds based on the established allocation calculation. Workers' compensations costs paid by General Revenue will be reimbursed from the appropriate fund based on prior year actual expenditures. B&P will adjust the appropriated transfer amounts in the Governor Recommendations as needed.

HELPFUL MOBGT REPORTS

Below is a listing of reports available to MoBGT users. These reports can be run in three formats: Excel, HTML, or PDF. It is suggested that users set their user preferences: User Preferences, Reports, check pov box. This will allow users to change report dynamics as well as report formats.

Ad Hoc Reports Cluster

- **Fund Financial Summary**: Provides information by fund on revenues, expenditures, and cash balances

- **DI Review w/Text:** Provides a list of decision items with descriptions by fund type.

Core Reports

The three reports below are included in the budget book. They can be ran individually in MoBGT but should be ran together as one report in Narrative Reporting (Core Form & Reconciliation & Exp Detail) for inclusion in the budget book.

- **01-Core Form:** Provides a summary of the core request by account class, core description, program listing, and financial history.

- **05-Core Change Detail: Provides a list of core changes by appropriation and decision item.**

- **14-Core Change by Type for $ and FTE:** Provides a list of core changes by appropriation.

Hierarchy Reports

- **11-Approp Hierarchy:** Provides a list of appropriations by section and budget unit.

- **12-Agency/Org Hierarchy:** Provides a list of budget orgs.

- **13-Fund Hierarchy:** Provides a list of funds by type (GR, Fed, and Other).

- **19-Job Class Hierarchy:** Provides a list of job classes.

Reports Cluster (Shared Reports)

- **Negative Appropriations $ and FTE**: Agencies should run this report once all coding is completed in MoBGT to verify there are no negative appropriation dollar amounts or negative FTE amounts.

- **04-Buckets Request Summary:** Provides a summary of core amounts by account code and stage.

- **07-Coding Detail with FTE:** Provides detailed information by Appropriation Bill Section, Decision Item, Budget Unit, Appropriation Number, Appropriation Name, Fund, Fund Type, Organization, Account, Job Class, Count/Non-count, Appropriation dollar amount, and FTE amount.

- **17-Appropriation Bill Grid:** This report lists Appropriation Bill Section, Budget Unit, Appropriation Number, Appropriation Name, Fund, Fund Type, Count/Non-count, Appropriation dollar amount, and FTE amount.

- **17b-Appropriation Bill Detail:** Provides totals by Appropriation Bill Section, Appropriation, Fund, and Account type.
- **18-Decision Items Ranking**: Provides decision item totals by budget unit and rank.
- **22-Decision Item Selection**: Provides decision item totals by budget unit and fund type.
- **26-Operating Summary**: Provides totals by account type (PS, EE, PD, TRF) and stage.
- **30-Operating Tracking**: Provides amounts by budget unit, appropriation, and stage.

Narrative Reporting (EPM-19)

- **Coding Detail Report:** Provides a detailed breakdown of coding structure by decision item and stage.
- **Core Form & Reconciliation & Exp Detail**: This is the core document that is included in the budget book. It is a combination of three MoBGT reports and includes the Core Form, Core Change Detail, and the Buckets Request Summary.
- **Fund Financial Summary for Budget Books**: This report is the summary page (first page of the FFS report) and is included in the budget book.
- **Job Class Report**: Provides amounts by job class and fund type.
- **NDI Report:** This report is the New Decision item document that is included in the budget book.
- **Supplemental NDI Report:** This report is the Supplemental New Decision item document that is included in the budget book.
- **Total By Division Within Department**

ADDENDUM - FUND FINANCIAL SUMMARIES

The following provides guidance on completing 2- FFS – Details narrative fields in MoBGT:
Revenue Source

- Provides a description of the revenue source to the fund. Include any constitutional/statutory citations or other explanations of the basis for this revenue.
  - Include information on timing of revenue receipts into the fund, e.g. monthly, quarterly, annually, etc.

Fund Purpose

- Include all eligible uses for the fund either statutorily or through administrative rules.

Explanation of Unexpended Appropriation Amount

- Provide a detailed explanation of "Unexpended Appropriation Amount".
  - Clearly identify which portions are the result of statutory reserves, Governor's Expenditure Restriction, and/or unexpended amounts due to over-appropriation.

Explanation of Other Adjustments

- Provide a detailed explanation of "Other Adjustments".
  - This portion can be used, as needed, to explain any other adjustments beyond those included in the unexpended appropriation or not outlined below.

Explanation of Outstanding Projects

- Provide a detailed explanation of "Outstanding Projects" associated with the fund. **Please provide an itemized list of estimated project timelines and anticipated completion dates.**
  - Outstanding projects include any budgetary items where the resources have already been committed but that have not progressed to a point where expenditures are complete or items awaiting final authorization on pending contracts.
  - For example, if a construction project has been approved but will not use current appropriation authority, enter that amount here.

Explanation of Cash Flow Needs

- Provide a detailed explanation of the "Cash Flow Needs" amount in the box provided.
  - Cash flow needs should include what is needed to fund staff and other program costs until revenues are next available.
  - The amount of cash flow need may vary depending upon the fund; therefore, solid justification for the planned cash flow need is important. Detailed information on the calculations and assumptions used to generate the cash flow amount should be included.
  - For example, a normal cash flow need may be one payroll cycle and a portion of the E&E appropriation. If a fund receives a significant portion of its revenue in the fourth quarter of the fiscal year, the cash flow need could be much greater.

Other Notes

- Provide any additional information pertinent to the fund analysis in the "Other Notes" section.

The following provides guidance on completing 1 – Revenue Entry, 2 – FFS Balance Adjustments, and 2 – FFS – Approp Adjustments data fields in MoBGT:
Revenue Entry

- Prior year actual revenues will already be loaded into MoBGT.

- Departments are required to enter the current year and budget year estimated revenues.

Balance Adjustments

- The Treasurer's June 30th balance should be automatically populated by MoBGT.

- **Misc. Payables -** Enter the amount of any miscellaneous payables. These payables are for expenditures that posted to an appropriation, but the cash was not paid out until the next fiscal year. See the Liabilities, Reserves, and Fund Balances section in the Inception to Date column of the F100 report (instructions for accessing this report are below).

- **End of Lapse Period Cash Balance -** Enter the cash balance after the lapse period. The F100 report in MOBIUS will contain the necessary information. Select the lapse period ending F100 report for Fiscal Year 2025 for the applicable fund (7/31/2025) (instructions for accessing this report are below).

- **Unexpended Appropriation -** For prior year appropriations, this is based upon total appropriated amount minus the total actual spending. For Current Year, Dept Request, and Gov Rec Columns, if an agency chooses to estimate lapse, enter the estimated lapse amount.

- **Other Adjustments to Revenues or Expenses –** Enter any other adjustments as necessary; however, please describe the nature of such adjustments in the relevant narrative fields.

- **Outstanding Projects** - Enter the amount of unappropriated obligations against the fund. For example, if a local wastewater construction project has been approved but will not use current appropriation authority, enter that amount here.

- **Cash Flow Needs** - Since many funds do not receive new revenue before payments must be made, the agency should estimate the amount of the cash balance that will be needed for cash flow purposes. The calculation for the cash flow amount must be included in the Cash Flow Needs notes section of the fund financial summary.

Approp Adjustments

- This tab was created in case of a return to a two-year appropriation bill, where reductions could be made to reflect partial spending of a two-year appropriation.
- Adjustments would be entered into the designated column to the right of the displayed approp amount.

OTHER CONSIDERATIONS

Fringe Expenditures

- In years when the fringe costs change little from the previous fiscal year, departments can assume that fringe costs remain constant from prior year actual expenditures.
    - **The fringe amounts should be realistic estimates and should not just match what is coded in MoBGT.**

- Department request and Governor recommended fringe amounts should reflect any requested/recommended increases or decreases in staffing levels.

- Departments should review estimated fringe costs to make sure that fringe costs for existing staff are not artificially inflated. This can sometimes happen when the full fringe percentages are applied to total personal service appropriations, without considering history, turnover, or vacancies.

Accessing MOBIUS reports

MOBIUS reports can help departments review and complete FFS. All departments have access to MOBIUS or can request it through the normal SAMII Security Access form.

To obtain the MOBIUS reports:

1. Open Document Direct (MOBIUS)
2. Select File – Document Explorer
3. Double click on your department
4. Enter your SAMII username and password and click OK
5. Click on Report
6. Scroll down to find the form you decide to use (OFN17R1M is a monthly cash activity report and F100 is a balance sheet) and click on it
7. Find the report you need in the box to the right and double click on it. A recall may be required, and if so, it will be requested, and you will have to wait until the status is changed to “Available.”
8. To find a specific fund click on Edit – Find
9. Type the fund number and select Find

ADDENDUM - INFORMATION TECHNOLOGY REQUESTS

ITSD Equipment and Expenses for FY 2027	ALL AGENCIES			
Equipment	**Desktop**	**VDI**	**Laptop/Notebook**	**Tablet**
Computer Device	683.28	-	842.92	1,352.00
Monitor (24 inch)	161.20	161.20	161.20	161.20
Maintenance			-	
Docking Station			145.00	176.80
Security/Archive/Backup	16.84	16.84	16.84	16.84
Workstation management/support software licenses	80.00	80.00	80.00	80.00
Hard drive encryption software	-	-	-	-
Unified Communication Phone	168.84	168.84	168.84	168.84
Unified Communication License	-	-	-	-
Total ONE-TIME Equipment Cost	**$ 1,110.16**	**$ 426.88**	**$ 1,414.80**	**$ 1,955.68**
* Additional Options				
Second Monitor	161.20	161.20	161.20	161.20
Expenses (ongoing)				
VDI annual charges (includes Office 365)		402.72		
Microsoft-G3 License (includes G3 and Exchange)	514.44		514.44	514.44
Microsoft-F3 License	167.28		167.28	167.28
Exchange License (For disabled accounts that are required)	73.20		73.20	73.20
Adobe Acrobat Pro	45.76	45.76	45.76	45.76
Adobe Creative Cloud All Apps	1,255.38	1,255.38	1,255.38	1,255.38
Adobe Creative Cloud Single Apps	555.36	555.36	555.36	555.36
Adobe Captivate	436.80	436.80	436.80	436.80
Adobe Presenter	394.40	394.40	394.40	394.40
Unified Communication Services	176.88	176.88	176.88	176.88
AD & Exchange	110.88	110.88	110.88	110.88
Network	5.16	5.16	5.16	5.16
Internet	25.68	25.68	25.68	25.68
Computer Device Replacement (20% of purchase)	136.66	-	168.58	270.40
Total ONGOING Expense	**$ 3,897.88**	**$ 3,409.02**	**$ 3,929.80**	**$ 4,031.62**
*Additional Memory VDI		48.00		
*Additional VDI Virtual CPU over 2 vCPUs.		84.00		

ADDENDUM - VEHICLE REQUESTS

Vehicle Categories

Category	Sedan Subcategory	Law Enforcement Vehicle Subcategory	Van Subcategory	Light Duty Truck	SUV Subcategory
Sedan	Compact	Tahoe	Minivan (7 pax)	Small/Midsize 4x2, Ext/Crew Cab	Mid, 4x4
Law Enforcement Vehicle	Full	Charger	Cargo minivan	Small/Midsize 4x4, Ext/Crew Cab	Full, 4x4
Van	Hybrid, Mid	Durango	12 Pax	½ ton, 4x2, Reg Cab	Hybrid, 4x4
SUV/Crossover	Electric, Mid	Interceptor Utility	15 Pax	½ ton, 4x2, Ext/Crew Cab	Crossover
Light Duty Truck		Responder Sedan (Hybrid)	Cargo, full	½ ton, 4x4, Reg Cab	
Medium Duty Truck		Responder Pickup		½ ton, 4x4, Ext/Crew Cab	
Heavy Duty Truck				½ ton, 4x2 Reg Cab, Alt Fuel	
				½ ton, 4x2, Ext/Crew Cab, Alt Fuel	
				½ ton, 4x4, Reg Cab, Alt Fuel	
				½ ton, 4x4, Ext/Crew Cab, Alt Fuel	
				¾ ton, 4x2, Reg Cab	
				¾ ton, 4x2, Ext/Crew Cab	
				¾ ton, 4x4, Reg Cab	
				¾ ton, 4x4, Ext/Crew Cab	
Vehicle classes shaded require additional justification.					

Vehicle Estimates (Model Year 2026)

- **Note that Model Year 2027 prices are not yet available.**

- These are cost estimates for model year 2027 based on anticipated prices changes to model year 2026 vehicle prices which the State currently has on contract. Currently, there is no estimated percentage increase from all manufacturers for model year 2027 pricing. Estimated 15% increase across the board for all vehicles.

Law Enforcement Vehicles

Make	Model	2026 Model Year Estimated Price
Chevrolet	Tahoe 2WD Pursuit Utility Vehicle	$59,420
Chevrolet	Tahoe 4WD	$61,548
Dodge	Charger Pursuit All-Wheel Drive Sedan	$48,095
Dodge	Durango Pursuit All-Wheel Drive SUV	$58,949
Dodge	Durango Special Service Package Rear Wheel Drive SUV	$53,844
Ford	Police Interceptor Utility	$57,196
Ford	Expedition Special Services Vehicle	$66,387

Passenger Vehicles

Make	Model	2026 Model Year Estimated Price
Ford	Escape Sport Hybrid	$39,404
Ford	Explorer 4WD	$49,524
Ford	Explorer Limited Hybrid	$72,116
Ford	Escape	$37,145
Ford	Escape Hybrid	$40,681
Ford	Bronco Sport 4x4	$42,491
Chevrolet	Trax FWD	$30,561
Chevrolet	Equinox AWD	$38,785
Chevrolet	Traverse	$45,675
Chevrolet	Tahoe	$69,188
Chevrolet	Chevrolet Express Passenger LS 2500	$43,355
Chevrolet	Chevrolet Express 3500 15 Passenger	$45,887
Ford	Transit 350 LWB, EL, HR, DRW	$55,907
Ford	Expedition, Reg. Length	$70,703
Jeep	Compass 4WD	$36728
Jeep	Cherokee 4x4	$42,665
Jeep	Grand Cherokee 4x4	$46,557
Jeep	Wagoneer	$75,595
Chrysler	Voyager	$44,170

Light Duty Truck and Work Vans

Make	Model	2026 Model Year Estimated Price
Chevrolet	Colorado Extended Cab 4x2	$43,665
Chevrolet	Colorado Extended Cab 4x4	$46,654
Ford	Ranger RWD	$41,221
Ford	Ranger 4WD	$44,804
Ford	Maverick Hybrid	$34,459
Ford	Maverick AWD	$33,810
Ford	F-150 XL Regular Cab 4x2	$40,037
Ford	F-150 XL Super Cab 4x2	$43,102
Ford	F-150 XL Regular Cab 4x4	$51,649
Ford	F-150 XL Super Cab 4x4	$55,523
Ford	F-150 Lightning	$74,172
Chevrolet	Silverado 1500 Regular Cab 4x4	$52,215
Chevrolet	Silverado 1500 Double Cab 4x2	$48,869
Chevrolet	Silverado 1500 Double Cab 4x4	$52,605
Ford	F-250 Regular Cab 4X4	$60,231
Ford	F-250 Super Cab 4X4	$55,999
Chevrolet	Silverado 2500HD Double Cab 4X4	$75,409
Chevrolet	Silverado 3500HD Regular Cab 4x4	$81,373
Ford	F-350 Extended Cab 4X2	$53,286
Ford	F-350 Super Cab 4X4	$66,349
Ford	Transit Connect Cargo Van LWB	$68,435
Chevrolet	Express Cargo 2500	$56,439
Dodge	Ram 1500 Regular Cab 4x2	$51,401
Dodge	Ram 1500 Regular Cab 4x4	$62,772
Dodge	Ram 1500 Quad Cab 4x2	$52,112
Dodge	Ram 1500 Quad Cab 4x4	$70,788

DEPARTMENT BUDGET REQUEST FOR EXPANSION VEHICLE

Department	
Division	
Fiscal Year	**2027**

Instructions

1.) Include one row of data below for each vehicle requested.
2.) Email to assigned OA/Budget & Planning analyst.
3.) Email to State Fleet Manager at kelly.ocheskey@oa.mo.gov

Fund Name	# Vehicles	Fund #	Amount
GR			$0
Federal			$0
Other			$0
Total	0		$0

Vehicle Requested					
Make	**Model**	**Cost**	**Fund**	**Brief description of how vehicle will be used. Include additional justification for vehicle class requested if required per vehicle categories tab.**	**What has changed programmatically and/or what new responsibilities require a fleet expansion.**

DEPARTMENT BUDGET REQUEST FOR REPLACEMENT VEHICLE

Department	
Division	
Fiscal Year	**2027**

Fund Name	# Vehicles	Fund #	Amount
GR			**$0**
Federal			**$0**
Other			**$0**
Total	**0**		**$0**

Instructions

1.) Include one row of data below for each vehicle requested.
2.) Email to assigned OA/Budget & Planning analyst.
3.) Email to State Fleet Manager at **kelly.ocheskey@oa.mo.gov**

Vehicle to be Replaced							Vehicle Requested				
Year	Make	Model	Current Odometer	Estimated Odometer July 1, 2026	FY24 Annual Miles Driven	VIN	Make	Model	Cost	Fund	Brief description of how vehicle will be used. Include additional justification for vehicle class requested if required per vehicle categories tab.

STATEWIDE LEASING – FIVE YEAR PLANNING DOCUMENT									
AGENCY:									
ORGANIZATION:									
Lease #	Facility Location (City/Address)	FTE 2026	FTE 2027	FTE 2028	FTE 2029	FTE 2030		Proposed Changes in Program Delivery	Comments

ADDENDUM - TAX CREDIT ANALYSIS FORMS

OVERVIEW

Use the form provided with these instructions and please do not modify the format. The Tax Credit Analysis form and an example are available on B&P's website. The General Assembly has requested as much consistency as possible, so the page headers and other format settings should be consistent. However, should more space be needed in text boxes, add rows in the corresponding places in the Excel sheet.

Please provide the most up-to-date information available when completing the form and fill out the form completely. For tax credits that include retained withholdings, when considering projections for Fiscal Year 2026 and beyond, do not assume that the provisions of SB 3 phase in each year. If you have questions regarding the SB 3 assumptions, please contact Jennifer Lewis at 573-751-9304 (Jennifer.Lewis@oa.mo.gov).

DEFINITIONS

Program name: List name of tax credit/exemption, deduction program.

Department: List department name. Do not use abbreviations.

Date: List the month and year submitted to the Division of Budget and Planning (e.g. October 2024).

Program category: Choose the appropriate category for each tax preference, if applicable, using the categories established in Sections 135.800-135.830 RSMo, (SB 1099, 2004). See the attached list of the categories. For the purposes of completing the tax credit analyses, B&P has assigned new tax credits to the appropriate categories. If the tax preference is not on the list of categories, please contact Jennifer Lewis for an assignment.

Type: Choose the applicable type for this program. If "other" is selected, list the specific type of preference available under this program.

Statutory authority: Cite the authorizing statute reference(s).

Applicable taxes: List ALL taxes that are affected by the tax preference.

Tax Credit Creation Date: List the year in which the tax credit program was enacted.

Year of Last Legislative Change: List the most recent year were a legislative changed was made (TAFP and signed by governor). This could be a bill with substantive changes to the credit, or a simple extension to the sunset.

Program description and eligibility requirements: Give a brief description of the program, describing the eligibility requirements, the type of tax preference available, any limits to the program, etc.

Explanation of how award is computed: Using the boxes**, i**ndicate whether the tax preference is a discretionary or an entitlement program. If discretionary, discuss the department's process for choosing recipients. Give a detailed description of the method used to calculate awards pursuant to the program.

Program cap: If there is a cap, indicate the type and amount of the cap. If the cap is cumulative, indicate the amount remaining. If there is no cap, please select the "None" option.

Cap Shared Between Programs: If the cap is shared between two or more tax credits, please list the other tax credit(s) that utilize the cap.

Explanation of cap: Give a brief explanation of the cap and how it is applied.

Sunset Provision: Using the selection box, indicate whether the tax credit has a sunset provision.

Date of Sunset: If applicable, indicate the month and year when the tax credit will (or has) sunset. (e.g. August 2025)

Date of Last Sunset Extension: If applicable, indicate the most recent year in which the tax credit sunset was extended.

Explanation of expiration of authority: Give a brief summary of any provisions that may affect the authority of this program, and cite the appropriate statutes. This information should be provided even if there is no expiration of authority. If this program has not been authorized, or the cap has been changed as a result of an action by either the House Budget or Senate Appropriations committee, please indicate what change occurred, when the action was taken, and for which fiscal year(s) the action applies.

Specific provisions: Using the drop-down boxes, describe all applicable provisions for the program.

- If the program has ***carry forward/back*** provisions, indicate the number of applicable years. If the program does not have a carry forward and/or back provision, indicate with "n/a".
    - If the program has no such provisions, put "$0" in the "Amount Outstanding" box.
    - If the program has carry forward/back provision, but no amount outstanding, indicate by with "$0 as of mm/yyyy" in the "Amount Outstanding" box.
    - Otherwise indicate the dollar value of credits outstanding in the "Amount Outstanding" box.
- Select "Yes" or "No" for the following:
    - ***Refundable*** – are the credits refundable?
    - ***Apportioned*** – is the credit apportioned across claimants when/if the redemption limit is met in any given year? (Apportioned credits are reduced so that the total amount redeemed stays within a certain amount. Taxpayers may receive less tax credit than the amount claimed.)
    - ***Appropriated*** – is this credit limited to an annual appropriation?
    - ***Sellable/Assignable*** – can the credits be sold, transferred, or otherwise conveyed to a third-party?
    - ***Organizations Remit an Offset*** – do organizations remit a portion of a donation to the state to offset (or "pay for") the tax credit?
    - ***Additional Federal Deductions/Credits Available*** – are there additional federal deductions or credits available that are similar or related to this program?
- Add comments as necessary.

Legislative / General Assembly Action(s) During Prior Five Years: List the year and a very brief summary of any legislation that was enacted in the prior five years. In addition, indicate any action(s) taken by the H. Budget Committee or S. Appropriations Committee impacting the tax credit in the prior five years.

- Legislation should only include bills passed and signed by the governor. Do not include proposed legislation that was not signed into law.
- Committee actions could include (but is not limited to) disallowing redemptions for a credit, limiting authorizations or redemptions for a specific fiscal year, or other programmatic changes. Committee actions are only good for one, specific, fiscal year and must be re-voted on annually.

Certificates issued: If available, provide the total number of credits, deductions, or exemptions issued during the fiscal years listed. Specifically, this amount includes any tax credit certificates awarded during the specified fiscal year. If no certifications are issued under this program, please enter "n/a".

Projects/Participants: Provide the number of projects for which a certificate was issued during the specified fiscal year. (This number may be the same as the number of certificates issued.) For programs in which only redemptions are relevant (i.e., no certificates are issued), list the number of individuals and/or businesses that redeemed the tax credit during the fiscal year. If necessary, add additional explanation in the box for "Comments on Historical and Projected Information".

Amount Authorized: List the amount authorized for the appropriate fiscal year. The amount authorized is equal to the amount of tax credits approved during the specified fiscal year. If no credits are authorized under the program, please enter "n/a".

Amount Issued: List the amount issued for the appropriate fiscal year. This amount includes any tax credit certificates awarded during the specified timeframe. If no credits are issued under the program, please enter “n/a”.

Amount Redeemed: List the amount redeemed for the appropriate fiscal year, as well as relevant information about any tax offsets. Amounts redeemed should match DOR’s fourth quarter report. For any refunds and income modifications, include these in the redeemed amount. Insert a footnote with details of such additions.

Amount Outstanding: Estimate the balance of outstanding credits at the close of the fiscal year just completed (e.g. 6/30/2024), over the life of the program. Amount outstanding is equal to the amount issued, less the amount redeemed, less any expired awards, since the inception of the program. If the program has carry forward/back provisions, but no amount outstanding, indicate with “$0 as of mm/yyyy”.

Amount Authorized but Unissued: Where applicable, estimate the amount of credits that have been authorized, but which have not yet been issued, but may still be issued in the future.

Year-to-Date Column for Current Year Activity: This column does not need to be filled out for the October submission, but these forms must be resubmitted by January 31, 2025 with this column completed. Please report these figures as *preliminary as of December 31, 2024.* The latter form will be used when presenting your budgets to the General Assembly.

Historical and Projected Information: This graphic details program activity for the previous three fiscal years, and is driven by the table above. The scale of the graph can be adjusted if necessary. Data series that are not applicable can be deleted.

Comments on Historical and Projected Information: Add any clarifying comments necessary. For instance, discuss how the number of certificates issued relates to the number of projects.

BENEFIT / COST ANALYSIS

The benefit/cost analysis is integral to the evaluation of a program’s effectiveness and value. While the diversity of the many tax preferences somewhat precludes an easy side-by-side comparison of tax preferences, the benefit/cost comparison provided for each program gives policymakers information necessary to make informed decisions relative to that particular program. This portion of the Tax Credit Analysis Form is designed to provide “hard” numbers related to state fiscal benefits and costs, but it also gives departments an opportunity to articulate the non-tangible gains that can’t be quantified in monetary terms.

This form also allows departments to provide two versions of the benefit/cost analysis. Departments are required to calculate the first version, using data solely from the previous fiscal year (Fiscal Year 2024), as mandated by Section 33.282 RSMo. IN ADDITION, and if applicable, provide a second version calculated over any combination of consecutive fiscal years chosen by the department. Frequently, the true fiscal benefits and costs are not represented in a single-year analysis; therefore departments may choose a timeframe greater than one fiscal year to demonstrate the actual benefits/costs that should be attributed to a particular program. The timeframe for this analysis should not be chosen arbitrarily, but should in some fundamental way relate to the program itself. For instance, if a program has a 5-year carry-forward provision, a 5-year timeframe may be suitable.

Direct fiscal benefits: Give the dollar amount of direct state fiscal benefits realized as a result of this program for the designated timeframe. Direct benefits may include items such as the increased state withholding taxes associated with new jobs created directly at the facility in question, or the new state sales taxes realized from purchases for construction for the project in question. These benefits can vary by program.

Indirect fiscal benefits: If known, give the dollar amount of indirect state fiscal benefits associated with this program for the designated timeframe. Indirect benefits may include items such as the increased state withholding taxes stemming from “spin-off” jobs that result from the project, or increased state sales tax receipts resulting from the expenditure of new wages. Also, indirect benefits may include any fiscal savings that occur as a result of the program. For instance, if a tax preference reduces the need for state spending, these savings could be considered an indirect fiscal benefit.

Direct fiscal costs: Give the dollar amount of direct state fiscal costs incurred as a result of this program for the designated timeframe. Direct costs include the amount redeemed during the specified timeframe, as well as personal service, expense, and fringe costs for staff dedicated to the program. The staff costs counted as “direct” costs would be those costs that an agency would not incur if the program did not exist. Do not duplicate direct staff costs on this form and your Program Descriptions Forms. Any such costs reported on the Tax Credit Analysis Form should be excluded from the Program Description Forms and vice versa.

Indirect costs: If known, please provide any indirect state fiscal costs incurred as a result of this program for the designated timeframe. Do not include indirect administrative costs.

Other benefits: Describe in detail any other benefits realized as a result of this program that may not be quantifiable as state fiscal benefits. Such “other” benefits may include improved community infrastructure or programs, improved environmental conditions, increased local tax revenues, the removal of blight, the availability of affordable housing or other resources, access to educational or training opportunities, or a host of other appropriate benefits.

Derivation of benefits: Give a detailed accounting of how the benefit amounts were calculated. For example, show the number of new jobs created and the estimated salaries to determine the new withholding taxes resulting from the program. If both temporary and permanent new jobs are created, indicate the number that are temporary and the number that are permanent. Be specific and provide information that will help the average lay reader understand your computations.

Performance measure(s): Departments should include a limited number of significant, pertinent performance measures. Departments are encouraged to use graphic information when possible. (If using graphics to represent performance measures, use the “Form Data Sheet” tab to input the supporting data. See the “Permanent New Jobs Created” graph for an example.) When available, departments should include previously projected versus actual performance data for the previous three fiscal years, projected performance for the current fiscal year, and targeted performance for the upcoming two fiscal years. The number of measures should be limited to four or fewer.

A list of tax credits, exemptions and deductions, follows. Please note this list may not be inclusive of all tax preferences. <u>It may not include all changes to credits, exemptions, deductions, or other tax preferences made in recent legislative sessions</u>. Agencies authorized to offer tax deductions, exemptions, credits, or other tax preferences are responsible for submitting the applicable forms.

TAX CREDIT CATEGORIES DEFINED IN SECTION 135.800, RSMO.

(New tax credits have been assigned to categories by B&P)

AGRICULTURAL

- Agricultural Product Utilization Contributor
- Family Farm Livestock Loan
- Meat Processing Facility Investment
- New Generation Cooperative Incentive
- Qualified Beef
- Specialty Crop
- Urban Farm
- Wine and Grape Production

BUSINESS RECRUITMENT

- Business Facility
- Business Use Incentives for Large-Scale Development Programs (BUILD)
- Enhanced Enterprise Zones
- Entertainment Industry
- Manufacturing Jobs Act
- Missouri Quality Jobs
- Missouri Works
- Rolling Stock
- Rural Access to Capital
- Show-Me Sports Investment
- Show MO Motion Media
- Sporting Events Credits

COMMUNITY DEVELOPMENT

- Family Development Accounts
- Neighborhood Assistance

DOMESTIC AND SOCIAL

- Adoption
- Champion for Children
- Developmental Disability Care Provider
- Diaper Bank Tax Credit
- Food Pantry
- Maternity Home
- Missouri Working Family
- Peace Officer Surviving Spouse
- Pregnancy Resource Center
- Residential Dwelling (Disabled Access)
- Residential Treatment Agency
- Senior Citizen or Disabled Property Tax
- Shared Care
- Shelter for Victims of Domestic Violence
- Youth Opportunities
- Zero-Cost Adoption Fund

ENTREPRENEURIAL

- Qualified Research Expense
- Small Business Incubator

ENVIRONMENTAL

- Biodiesel Retailer
- Biodiesel Producer
- Ethanol Retailer
- Wood Energy

FINANCIAL AND INSURANCE

- Bank Franchise
- Bank Tax Credit for S Corporations
- Examination Fee
- Health Insurance Pool
- Life And Health Insurance Guaranty
- Property and Casualty Guaranty
- SALT Parity Act
- Self-Employed Health Insurance

HOUSING

- Affordable Housing
- Homestead Disaster
- Low Income Housing
- Neighborhood Preservation

REDEVELOPMENT

- Advanced Industrial Manufacturing Zones
- Bond Guarantee (MDFB)
- Brownfield Redevelopment
- Capitol Complex
- Historic Preservation
- Infrastructure (MDFB)
- Small Business (Disabled Access)
- Targeted Industrial Manufacturing Enhancement Zones

TRAINING AND EDUCATIONAL

- Empowerment Scholarship
- Intern and Apprentice Recruitment
- Medical Preceptor
- Missouri One Start Community College Training Programs

Dept.	Program	Statutory Citation
DED	Advanced Industrial Manufacturing Zones	68.075
	Affordable Housing Assistance Tax Credit	32.105-32.125
	Bond Guarantee Tax Credit (MDFB)	100.297
	Brownfield Redevelopment	447.700-447.718
	Business Use Incentives for Large-Scale Development (BUILD)	100.700-100.850
	Capitol Complex Tax Credit	620.3210
	Distressed Areas Land Assemblage Tax Credit	99.1205
	Enhanced Enterprise Zones	135.950-135.973
	Entertainment Industry	135.753
	Family Development Accounts	208.750-208.775
	Historic Preservation Tax Credit	253.545-253.561
	Infrastructure (Contribution) Tax Credit (MDFB)	100.286.6
	Intern and Apprentice Recruitment	135.457
	Manufacturing Jobs Act	620.1910
	Missouri Low-Income Housing Tax Credit	135.350-135.363
	Missouri Quality Jobs	620.1875-620.1890
	Missouri Works	620.2000-620.2021
	Neighborhood Assistance Program	32.100 - 32.125
	Neighborhood Preservation	135.475-135.487
	New/Expanded Business Facility Tax Credit	135.100-135.150
	One Start Job Training and Job Retention	620.800-620.809
	One Start New Jobs Training Bonds	620.800-620.809
	Qualified Research Expense Tax Credit	620.1039
	Rural Access to Capital	620.3500-620.3530
	Show-Me Sports Investment Act Tax Credit	100.240
	Show MO Motion Media	1353850
	Small Business Incubator Tax Credit	620.495
	Sporting Events Credit for Donations	67.3005
	Sporting Events Credit for Ticket Sales	67.3000
	Targeted Industrial Manufacturing Enhancement Zones	620.2250
	Winery and Grape Growers Tax Credit	135.700
	Youth Opportunity and Violence Prevention Tax Credit	135.460

Dept.	Program	Statutory Citation
DHSS	Shared Care Tax Credit	660.053-660.055
	Medical Preceptor Tax Credit	135.690
Treasurer's Office	Missouri Higher Education Savings Program (deduction)	166.435
	Empowerment Scholarship	135.712-135.719, 166.700-166.720
	Zero-Cost Adoption Fund Tax Credit	135.315
DCI	MO Examination Fee Credit	148.400
	MO Life & Health Insurance Guaranty Assoc. Credit	376.745
	MO Property & Casualty Insurance Guaranty Assoc. Credit	376.774
	State Health Insurance Pool	376.975
DNR	Wood Energy Producers Credit	135.300-135.311
DOR	Adoption Tax Credit	135.325-135.339
	Bank Franchise Tax Credit	148.064
	Bank Tax Credit for S Corporation Shareholders	143.471
	Biodiesel Producer	135.778
	Biodiesel Retailer	135.775
	Champion for Children Tax Credit	135.341
	Disabled Access for Homeowners	135.562
	Disabled Access Tax Credit for Small Business	135.490
	Ethanol Retailer	135.772
	Food Pantry Tax Credit	135.647
	Homestead Disaster Tax Credit	135.445
	Long Term Care Tax Deduction	135.096
	Missouri Working Family Tax Credit	143.177
	Peace Officer Surviving Spouse Tax Credit	135.090
	Rolling Stock	137.018
	SALT Parity Act	143.436
	Self-Employed Health Insurance Tax Credit	143.119
	Senior Citizen Property Tax Relief	135.010-135.035
DSS	Developmental Disability Care Provider Tax Credit	135.1180
	Diaper Bank Tax Credit	135.621
	Maternity Homes Credit	135.600
	Pregnancy Resource Center Tax Credit	135.630
	Residential Treatment Agency Tax Credit	135.1150
	Shelter for Victims of Domestic Violence	135.550
Agriculture	Agricultural Product Utilization Contributor Tax Credit	348.430
	Family Farm Livestock Loan And Tax Credit Program	348.500
	Meat Processing Facility Investment Tax Credit	135.679
	New Generation Cooperative Incentive Tax Credit	348.432
	Qualified Beef Tax Credit	135.679
	Specialty Crop	348.493
	Urban Farm	165.1610

TAX CREDIT ANALYSIS

Program Name:

Department: | **Contact Name & No.:** | **Date:**

Program Category: Choose | **Type:** Choose | Other:

Statutory Authority: | **Applicable Taxes:**

Tax Credit Creation Date: | **Year of Last Legislative Change:**

Program Description and Eligibility Requirements:

Explanation of How Award is Computed: **Entitlement** Choose **Discretionary** Choose

Program Cap: Cumulative $ ______ (remainder of cumulative cap) $ ______ Annual $ ______ None ______

Cap Shared Between Programs Choose **Which Program(s)?** ______

Explanation of Cap:

Sunset Provision: Choose Date of Sunset ______ Date of Last Sunset Extension ______

Explanation of Expiration of Authority:

Specific Provisions: (if applicable)

Carry forward Choose # Carry Back Choose # Refundable Choose Apportioned Choose Appropriated Choose

Sellable/Assignable Choose Organizations Remit an Offset Choose Additional Federal Deductions/Credits Available Choose

Comments on Specific Provisions:

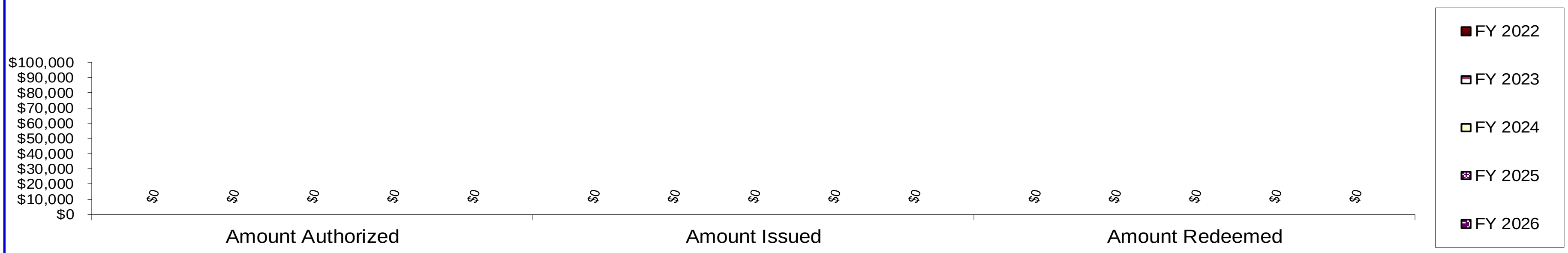
Legislative / General Assembly Action(s) During Prior Five Years:

	FY 2022 ACTUAL	**FY 2023 ACTUAL**	**FY 2024 ACTUAL**	**FY 2025 (year to date)**	**FY 2025 (Full Year)**	**FY 2026 (Budget Year)**
Certificates Issued (#)	0	0	0	*0*	0	0
Projects/Participants (#)	0	0	0	*0*	0	0
Amount Authorized	$0	$0	$0	*$0*	$0	$0
Amount Issued	$0	$0	$0	*$0*	$0	$0
Amount Redeemed	$0	$0	$0	*$0*	$0	$0

FY 2024 EST. Amount Outstanding $ | FY 2024 EST. Amount Authorized but Unissued $

TAX CREDIT ANALYSIS

HISTORICAL AND PROJECTED INFORMATION



Comments on Historical and Projected Information:

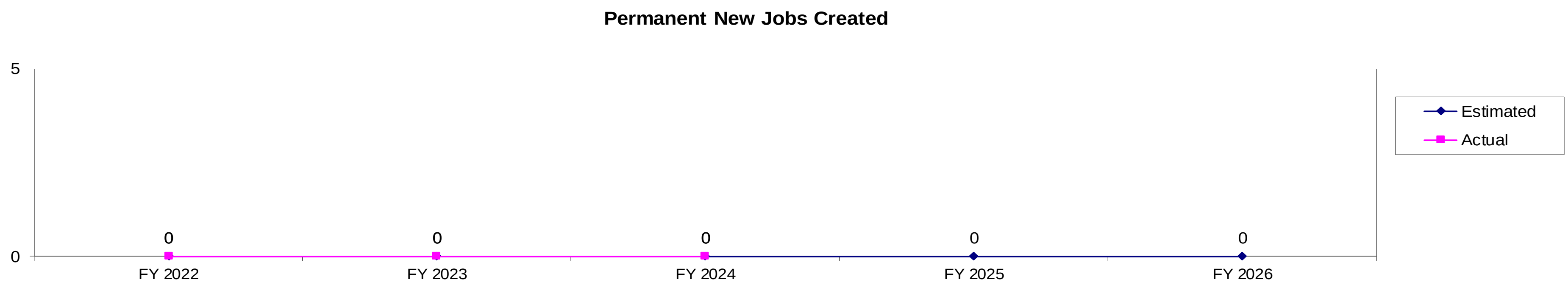
BENEFIT: COST ANALYSIS (includes only state revenue impacts)

	FY 2024 ACTIVITY	Other Fiscal Period (indicated time period)
BENEFITS		
Direct Fiscal Benefits		
Indirect Fiscal Benefits		
Total	$0	$0
COSTS		
Direct Fiscal Costs		
Indirect Fiscal Costs		
Total	$0	$0
BENEFIT: COST	**#DIV/0!**	**#DIV/0!**

Derivation of Benefits:

Other Benefits:

PERFORMANCE MEASURE(S)



Comments on Performance Measure:

TAX CREDIT ANALYSIS

Program Name: **Business Facility Tax Credit (BFC)**

Department: Economic Development | **Contact Name & No.:** John Doe 573-751-xxxx | **Date:** October 2024

Program Category: Business Recruitment | **Type:** Tax Credit | Other:

Statutory Authority: Sections 135.100 to 135.155, RSMo. | **Applicable Taxes:** Individual Income Tax, Corporate Income Tax, Bank Tax, Insurance Tax

Tax Credit Creation Date: 1980 | **Year of Last Legislative Change:** 2022

Program Description and Eligibility Requirements:
"Headquarters" that commence operations and "headquarters" of certain "employee-owned" businesses that commence or expand operations on or before December 31, 2024 may be eligible for the program. The facility must maintain an average of at least 500 new business facility employees and the facility must create at least 25 new jobs and make $1,000,000 in new investment and maintain an average of at least $20,000,000 in business facility investment.

Explanation of How Award is Computed: **Entitlement** Yes **Discretionary** No

The Missouri company qualifying as a new "headquarters" facility may receive the greater of: $400 for each new business facility employee and 4% of new business facility investment; or, $500 for each new business facility employee and $500 of each $100,000 of new business facility investment.

Program Cap: Cumulative $ ______ (remainder of cumulative cap) $ ______ Annual $ ______ None X

Cap Shared Between Programs No **Which Program(s)?** ______

Explanation of Cap:
N/A

Sunset Provision: Yes Date of Sunset 2031 Date of Last Sunset Extension 2022

Explanation of Expiration of Authority:
No revenue-producing enterprise shall receive the incentives set forth in sections 135.100 to 135.150 for facilities commencing operations on or after January 1, 2005. Headquarters may receive incentives for facilities commencing or expanding operations on or after January 1, 2005 but not on or after January 1, 2031. HB 2400 (2022).

Specific Provisions: (if applicable)

Carry forward: 5 years | Carry Back: n/a | Refundable: Yes | Apportioned: No | Appropriated: No

Sellable/Assignable: Yes | Organizations Remit an Offset: No | Additional Federal Deductions Available: No

Comments on Specific Provisions:

Carry forward, Refundable and Sellable/Assignable provisions are limited in application.

Legislative / General Assembly Action(s) During Prior Five Years:

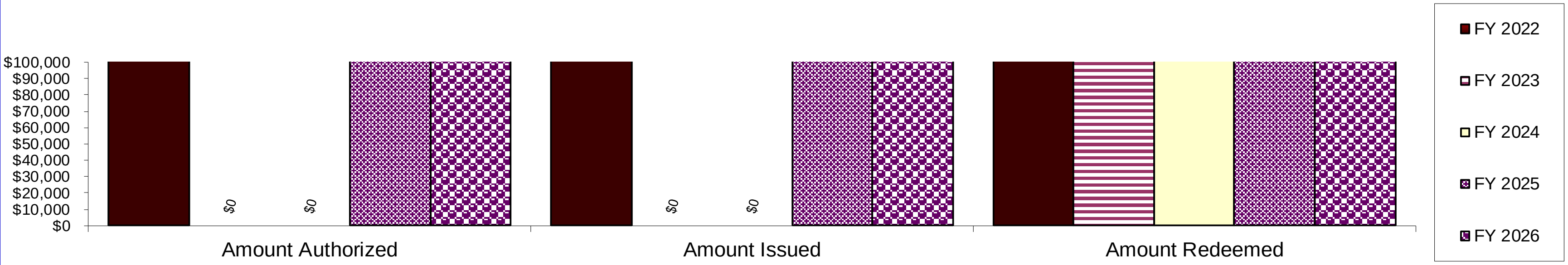
2019, 2020, 2021, 2022, 2023, 2024: H. Budget Committee set a $12 million credit redemption limit for FY20, FY21, FY22, FY23, FY24, and FY25.
HB 2400 (2022): Extended the sunset from 2025 to 2031.
SB 68 (2019): Expanded the types of property that qualify under the tax credit program.

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 (year to date)	FY 2025 (Full Year)	FY 2026 (Budget
Certificates Issued (#)	19	18	0	*9*	9	9
Projects/Participants (#)	9	1	1	*1*	1	1
Amount Authorized	$24,959,370	$0	$0	*$16,808,058*	$16,000,000	$16,000,000
Amount Issued	$24,959,370	$0	$0	*$16,808,058*	$16,000,000	$16,000,000
Amount Redeemed	$12,345,744	$14,833,669	$14,181,033	*$12,616,709*	$15,000,000	$15,000,000

FY 2024 EST. Amount Outstanding $3,692,570 | FY 2024 EST. Amount Authorized but Unissued $0

TAX CREDIT ANALYSIS

HISTORICAL AND PROJECTED INFORMATION



Comments on Historical and Projected Information:
FY2024 and FY2025 projections based on NOI currently received by organization, but could change should additional NOI's be received.

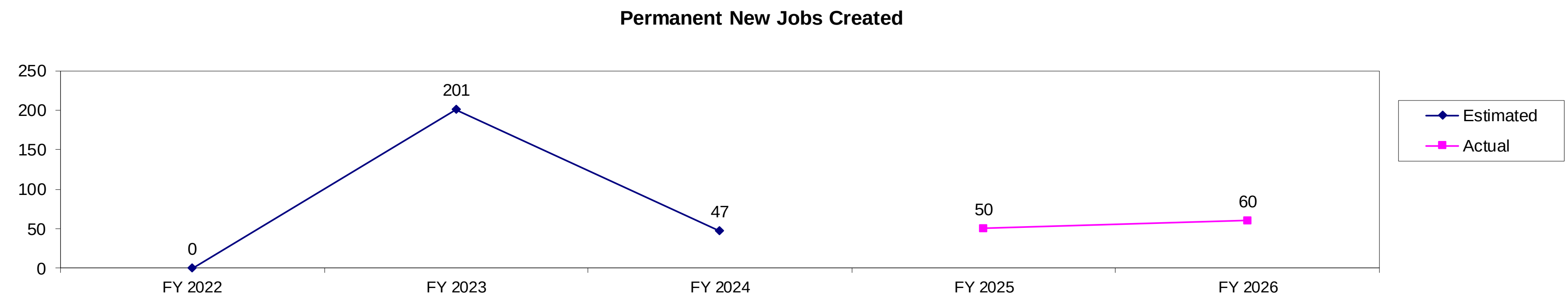
BENEFIT: COST ANALYSIS (includes only state revenue impacts)

	FY 2024 ACTIVITY	Other Fiscal Period (indicated time period)
BENEFITS		
Direct Fiscal Benefits	$751,609	$46,008,277
Indirect Fiscal Benefits	$886,875	$54,288,326
Total	$1,638,484	$100,296,603
COSTS		
Direct Fiscal Costs	$891,776	$115,289,532
Indirect Fiscal Costs	$0	$0
Total	$891,776	$115,289,532
BENEFIT: COST	**1.84**	**0.87**

Derivation of Benefits:
Investment: (a) $160,002,275 in Non-Residential Investment spending over years 2013-2022.
Employment: (a) 1,379 jobs scaled up over ten years in Professional, Scientific, and Technical Services at average wage rates over years 2013-2042.
Other Assumptions: N/A
Incentives/Credits: (a) $153,947,915.14 in Business Facility tax credits over years 2013-2032 to model full cost of active BFC projects where activity has occurred.
Impacts occur Statewide. All Values in Constant Dollars. Assumptions provided by DED. Estimated using REMI.
The multi-year fiscal Benefit-Cost Ratio is 0.80 when other program incentives (Missouri Works) are included.

Other Benefits:
Over 20 YEARS, every dollar of auth. program tax credits returns $127 million.

PERFORMANCE MEASURE(S)



Comments on Performance Measure:
Benefits are based on the number of new jobs above the base.