

EMPLOYEE BENEFITS

BUDGET REQUEST 2027

Kenneth J. Zellers, Commissioner

Office of Administration

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EMPLOYEE BENEFITS OVERVIEW

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

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

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

FY 2027
Comprehensive List of Flexibility Requests

DEPARTMENT:		Office of Administration - Employee Benefits						
HB	Approp	APPROP NAME	FUND	FUND TYPE	FLEX TYPE	FY 26 APPROP AMT	FLEXIBILITY	
							FY 26 TAFP	FY 27 Requested
5.450	Various	OASDHI TRF	Various	GR/FED/OTHER	5% Flexibility between Federal & Other Funds, and 25% FLEX to 5.280	\$234,746,199	5%	5%
5.465	Various	RETIREMENT SYSTEM TRF	Various	GR/FED/OTHER	5% Flexibility between Federal & Other Funds, and 25% FLEX to 5.280	\$817,895,173	5%	5%
5.500	Various	UNEMPLOYMENT BENEFITS	Various	GR/FED/OTHER	5% Flexibility between Federal & Other Funds	\$4,830,053	5%	5%
5.510	Various	MCHCP TRF	Various	GR/FED/OTHER	5% Flexibility between Federal & Other Funds, and 25% FLEX to 5.280	\$554,066,553	5%	5%
5.545	Various	WORKERS' COMP TRF	Various	FED/OTHER	5% Flexibility between Federal & Other Funds	\$8,965,942	5%	5%

CORE DECISION ITEM

Employee Benefits
OASDHI Contributions Transfer
CORE - OASDHI Contributions Transfer

Budget Unit 350143B
Bill Section 05.450

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	117,330,910	47,317,600	70,097,689	234,746,199
Total	117,330,910	47,317,600	70,097,689	234,746,199

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

Federal Funds: Various Funds
Other Funds: Various Funds

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

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

2. CORE DESCRIPTION

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

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

N/A

CORE DECISION ITEM

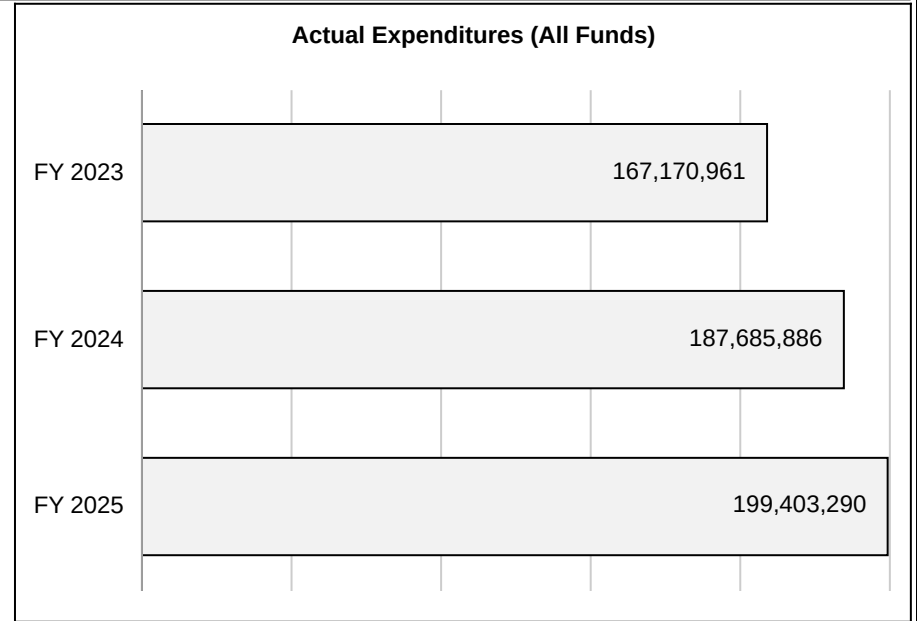
Employee Benefits
OASDHI Contributions Transfer
CORE - OASDHI Contributions Transfer

Budget Unit 350143B

Bill Section 05.450

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 8/31/25
Appropriations (All Funds)	211,614,943	212,483,183	222,565,199	234,746,199
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	(12,332,690)	(1,182,725)	(214,200)	(1,155,454)
Plus Transfers In	449,460	1,182,725	214,200	8,250
Budget Authority (All Funds)	199,731,713	212,483,183	222,565,199	233,598,995
Actual Expenditures (all Fund	167,170,961	187,685,886	199,403,290	33,866,313
Unexpended (All Funds)	32,560,752	24,797,297	23,161,909	199,732,682
Unexpended by Fund:				
General Revenue	7,375,816	2,562,755	982,901	98,797,851
Federal	14,401,589	11,614,860	13,166,042	41,649,865
Other	10,783,347	10,619,682	9,012,965	59,284,966



*Restricted amount is as of

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

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

CORE DECISION ITEM

Employee Benefits
OASDHI Contributions Transfer
CORE - OASDHI Contributions Transfer

Budget Unit 350143B

Bill Section 05.450

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	117,330,910	47,317,600	70,097,689	234,746,199	
	Total	0.00	117,330,910	47,317,600	70,097,689	234,746,199	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	117,330,910	47,317,600	70,097,689	234,746,199	
	Total	0.00	117,330,910	47,317,600	70,097,689	234,746,199	
Department Request Adjustments							

CORE DECISION ITEM

Employee Benefits
OASDHI Contributions Transfer
CORE - OASDHI Contributions Transfer

Budget Unit 350143B

Bill Section 05.450

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	117,330,910	47,317,600	70,097,689	234,746,199	
	Total	0.00	117,330,910	47,317,600	70,097,689	234,746,199	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	

CORE DECISION ITEM

Employee Benefits
OASDHI Contributions Transfer
CORE - OASDHI Contributions Transfer

Budget Unit 350143B
Bill Section 05.450

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 8/31/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	222,565,199	0.00	199,403,290	0.00	234,746,199	0.00	33,866,313	0.00	234,746,199	0.00	0	0.00
Total TRF	222,565,199	0.00	199,403,290	0.00	234,746,199	0.00	33,866,313	0.00	234,746,199	0.00	0	0.00
Grand Total	222,565,199	0.00	199,403,290	0.00	234,746,199	0.00	33,866,313	0.00	234,746,199	0.00	0	0.00

CORE DECISION ITEM

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

Budget Unit 350144B

Bill Section 05.455

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	11,951,231	11,951,231
Total	0	0	11,951,231	11,951,231

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

Other Funds: 1644:State Highways and Transportation Department Fund

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

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

2. CORE DESCRIPTION

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

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

N/A

CORE DECISION ITEM

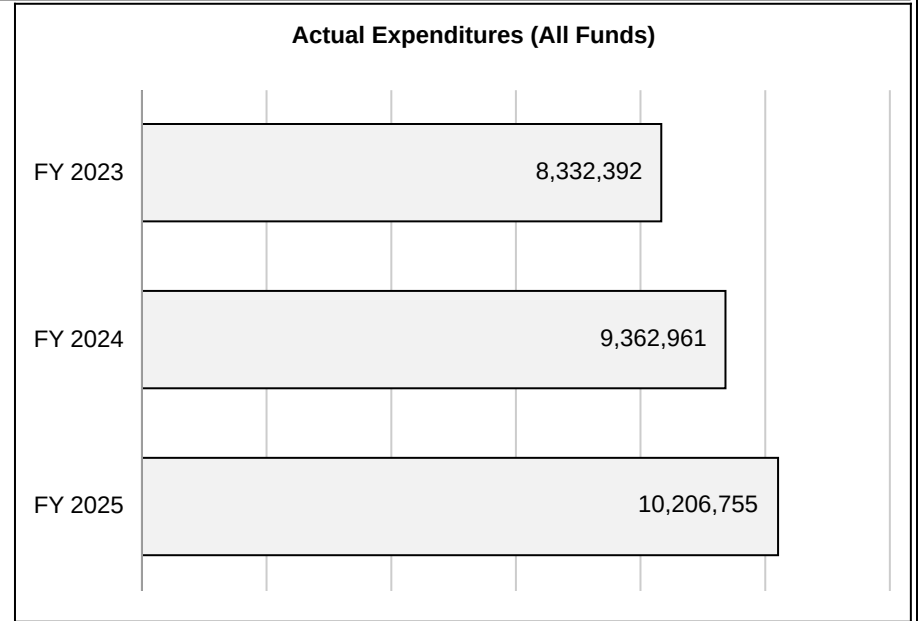
Employee Benefits
Highway Patrol - OASDHI Transfer
CORE - Highway Patrol - OASDHI Transfer

Budget Unit 350144B

Bill Section 05.455

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 8/31/25
Appropriations (All Funds)	9,855,000	11,951,231	11,951,231	11,951,231
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	9,855,000	11,951,231	11,951,231	11,951,231
Actual Expenditures (all Fund	8,332,392	9,362,961	10,206,755	1,799,661
Unexpended (All Funds)	1,522,608	2,588,270	1,744,476	10,151,570
Unexpended by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	1,522,608	2,588,270	1,744,476	10,151,570



*Restricted amount is as of

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

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

CORE DECISION ITEM

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

Budget Unit 350144B

Bill Section 05.455

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	11,951,231	11,951,231	
	Total	0.00	0	0	11,951,231	11,951,231	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	11,951,231	11,951,231	
	Total	0.00	0	0	11,951,231	11,951,231	
Department Request Adjustments							

CORE DECISION ITEM

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

Budget Unit 350144B

Bill Section 05.455

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

CORE DECISION ITEM

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

Budget Unit 350144B

Bill Section 05.455

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 8/31/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	11,951,231	0.00	10,206,755	0.00	11,951,231	0.00	1,799,661	0.00	11,951,231	0.00	0	0.00
Total TRF	11,951,231	0.00	10,206,755	0.00	11,951,231	0.00	1,799,661	0.00	11,951,231	0.00	0	0.00
Grand Total	11,951,231	0.00	10,206,755	0.00	11,951,231	0.00	1,799,661	0.00	11,951,231	0.00	0	0.00

CORE DECISION ITEM

Employee Benefits
OASDHI Contributions
CORE - OASDHI Contributions

Budget Unit 350145B

Bill Section 05.460

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	246,697,430	246,697,430
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	246,697,430	246,697,430

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

Other Funds: 1702:Contribution Fund

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

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

2. CORE DESCRIPTION

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

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

N/A

CORE DECISION ITEM

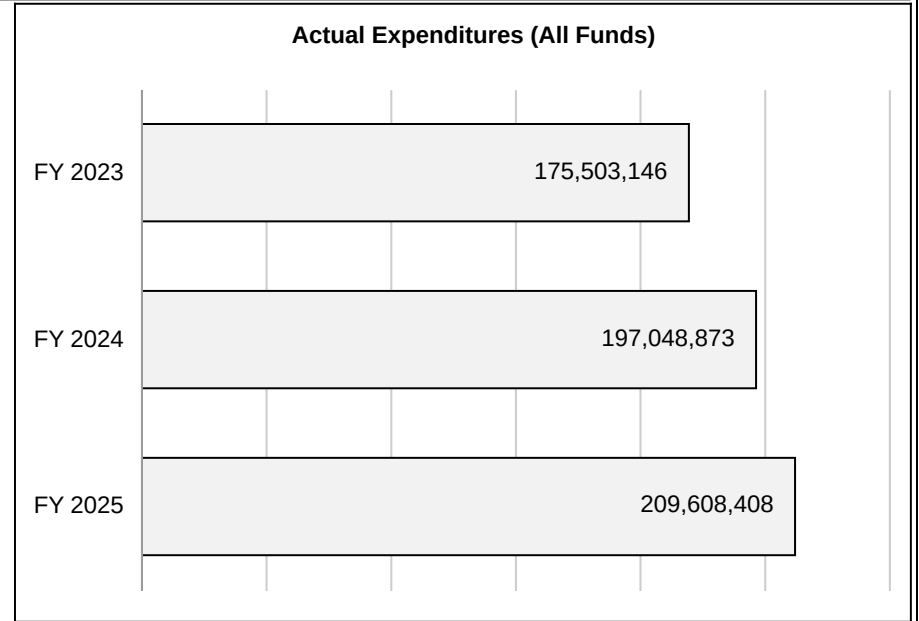
Employee Benefits
OASDHI Contributions
CORE - OASDHI Contributions

Budget Unit 350145B

Bill Section 05.460

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 8/31/25
Appropriations (All Funds)	209,609,000	224,434,414	234,516,430	246,697,430
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	209,609,000	224,434,414	234,516,430	246,697,430
Actual Expenditures (all Fund	175,503,146	197,048,873	209,608,408	35,668,100
Unexpended (All Funds)	34,105,854	27,385,541	24,908,022	211,029,330
Unexpended by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	34,105,854	27,385,541	24,908,022	211,029,330



*Restricted amount is as of

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

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

CORE DECISION ITEM

Employee Benefits
OASDHI Contributions
CORE - OASDHI Contributions

Budget Unit 350145B

Bill Section 05.460

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	246,697,430	246,697,430	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	246,697,430	246,697,430	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	0	0	246,697,430	246,697,430	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	246,697,430	246,697,430	
Department Request Adjustments							

CORE DECISION ITEM

Employee Benefits
OASDHI Contributions
CORE - OASDHI Contributions

Budget Unit 350145B

Bill Section 05.460

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	246,697,430	246,697,430	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	246,697,430	246,697,430	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	

Employee Benefits
OASDHI Contributions
CORE - OASDHI Contributions

Bill Section 05.460

	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 8/31/25		FY27 DTREQ		FY27 GVREC	
Account	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Benefits Expenses	234,516,430	0.00	209,608,408	0.00	246,697,430	0.00	35,668,100	0.00	246,697,430	0.00	0	0.00
Total PS	234,516,430	0.00	209,608,408	0.00	246,697,430	0.00	35,668,100	0.00	246,697,430	0.00	0	0.00
Grand Total	234,516,430	0.00	209,608,408	0.00	246,697,430	0.00	35,668,100	0.00	246,697,430	0.00	0	0.00

CORE DECISION ITEM

Employee Benefits
Retirement System Transfer
CORE - Retirement System Transfer

Budget Unit 350148B

Bill Section 05.465

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	491,376,000	152,304,000	174,215,173	817,895,173
Total	491,376,000	152,304,000	174,215,173	817,895,173

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

Federal Funds: Various Funds

Other Funds: Various Funds

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

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

2. CORE DESCRIPTION

Core funding for the state's contribution for retirement, life insurance, and long-term disability from the various state funds from which salaries of state employees are paid, to the State Retirement Contributions Fund.

In FY 2025, the state employee retirement employer contribution rate is 28.75% of pay, and the judicial retirement employer contribution rate is 61.34% of pay, as certified by the MOSERS Board of Trustees. The long term disability contribution rate is 0.400% of pay, and the retiree basic life insurance contribution rate is 0.115% of pay. The basic life insurance contribution rate is 0.237% of pay.

Effective July 1, 2025, the MOSERS Board of Trustees certified the FY 2026 state employee retirement employer contribution rate will be 30.25% of pay and the judicial retirement employer contribution rate will be 60.54% of pay.

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

N/A

CORE DECISION ITEM

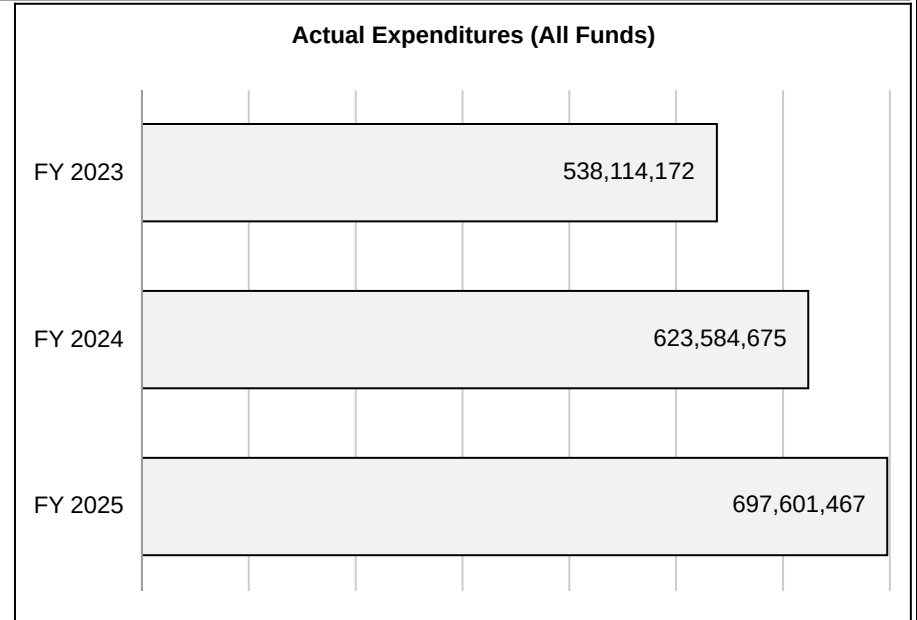
Employee Benefits
Retirement System Transfer
CORE - Retirement System Transfer

Budget Unit 350148B

Bill Section 05.465

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 8/31/25
Appropriations (All Funds)	681,346,806	718,216,003	776,863,876	817,895,173
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	(59,310,551)	(6,892,450)	(10,483,700)	(2,885,170)
Plus Transfers In	12,743,550	6,892,450	10,483,700	34,000
Budget Authority (All Funds)	634,779,805	718,216,003	776,863,876	815,044,003
Actual Expenditures (all Fund	538,114,172	623,584,675	697,601,467	122,260,769
Unexpended (All Funds)	96,665,633	94,631,328	79,262,409	692,783,234
Unexpended by Fund:				
General Revenue	44,099,467	5,905,063	11,220,783	414,187,300
Federal	20,388,803	24,347,305	16,789,309	129,286,435
Other	32,177,362	64,378,959	51,252,317	149,309,499



*Restricted amount is as of

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

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

CORE DECISION ITEM

Employee Benefits
Retirement System Transfer
CORE - Retirement System Transfer

Budget Unit 350148B

Bill Section 05.465

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	491,376,000	152,304,000	174,215,173	817,895,173	
	Total	0.00	491,376,000	152,304,000	174,215,173	817,895,173	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	491,376,000	152,304,000	174,215,173	817,895,173	
	Total	0.00	491,376,000	152,304,000	174,215,173	817,895,173	
Department Request Adjustments							

CORE DECISION ITEM

Employee Benefits
Retirement System Transfer
CORE - Retirement System Transfer

Budget Unit 350148B

Bill Section 05.465

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	491,376,000	152,304,000	174,215,173	817,895,173	
	Total	0.00	491,376,000	152,304,000	174,215,173	817,895,173	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	

CORE DECISION ITEM

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

Budget Unit 350148B

Bill Section 05.465

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 8/31/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	776,863,876	0.00	697,601,467	0.00	817,895,173	0.00	122,260,769	0.00	817,895,173	0.00	0	0.00
Total TRF	776,863,876	0.00	697,601,467	0.00	817,895,173	0.00	122,260,769	0.00	817,895,173	0.00	0	0.00
Grand Total	776,863,876	0.00	697,601,467	0.00	817,895,173	0.00	122,260,769	0.00	817,895,173	0.00	0	0.00

NEW DECISION ITEM

RANK: OF

Budget Unit 350148B

Office of Administration

Employee Benefits

MOSERS Rate Increase Transfer

DI# NOP.35B.025

Bill Section 5.465

1. AMOUNT OF REQUEST

	FY 2027 Department Working			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	41,893,000	4,757,000	0	46,650,000
Total	41,893,000	4,757,000	0	46,650,000
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

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

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

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

Federal Funds: 1165:OA Information Technology Federal and Other

2. THIS REQUEST CAN BE CATEGORIZED AS:

Cost to Continue

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

Adjustments are necessary in FY2027 to reflect benefit costs associated with an increase in the state employee retirement contribution rate from 30.25% to 32.00%, as well as the judge's retirement contribution rate decrease from 60.54% to 60.16%, as approved by the MOSERS Board of Trustees.

On September 18th, 2025, the MOSERS Board of Trustees certified that the FY2027 state employee retirement contribution rate will be 32.00% and the judges retirement contribution rate will be 60.16%.

NEW DECISION ITEM

RANK: OF

Budget Unit 350148B

Office of Administration

Employee Benefits

MOSERS Rate Increase Transfer

DI# NOP.35B.025

Bill Section 5.465

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

The state employee retirement contribution rate in FY27 is 32.00% and the judge's retirement contribution rate is 60.16%, as approved by the MOSERS Board of Trustees. The long term disability contribution rate is 0.445%, the basic life insurance contribution rate is 0.237%, and the retiree basic life insurance contribution rate is 0.115%. This request is for the projected increase needed in FY27 due to the contribution rate increase from FY26 to FY27.

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

Budget Account Class/Job Class	DTWORKING GR DOLLAR	DTWORKING GR FTE	DTWORKING FED DOLLAR	DTWORKING FED FTE	DTWORKING OTHER DOLLAR	DTWORKING OTHER FTE	DTWORKING TOTAL DOLLAR	DTWORKING TOTAL FTE	DTWORKING One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
782ZZZZ:Appropriated Transfers Out St	41,893,000		4,757,000		0		46,650,000		0
Total TRF	41,893,000		4,757,000		0		46,650,000		0
Grand Total	41,893,000	0.00	4,757,000	0.00	0	0.00	46,650,000	0.00	0
Budget Account Class/Job Class	GVREC GR DOLLAR	GVREC GR FTE	GVREC FED DOLLAR	GVREC FED FTE	GVREC OTHER DOLLAR	GVREC OTHER FTE	GVREC TOTAL DOLLAR	GVREC TOTAL FTE	GVREC One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	0	0.00	0	0.00	0	0.00	0	0.00	0

CORE DECISION ITEM

Employee Benefits
Retirement System Contributions
CORE - Retirement System Contributions

Budget Unit 350149B
Bill Section 05.470

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	817,895,173	817,895,173
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	817,895,173	817,895,173

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

Other Funds: 1701:Missouri State Employees Retirement and Benefit Fun

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

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

2. CORE DESCRIPTION

Adjustments are necessary in FY2026 to reflect benefit costs associated with an increase in the state employee retirement contribution rate from 28.75% to 30.25%, as well as the judge's retirement contribution rate decrease from 61.34% to 60.54%, as approved by the MOSERS Board of Trustees. Effective July 1, 2025, the MOSERS Board of Trustees certified the FY 2026 state employee retirement employer contribution rate will be 30.25% of pay and the judicial retirement employer contribution rate will be 60.54% of pay.

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

N/A

CORE DECISION ITEM

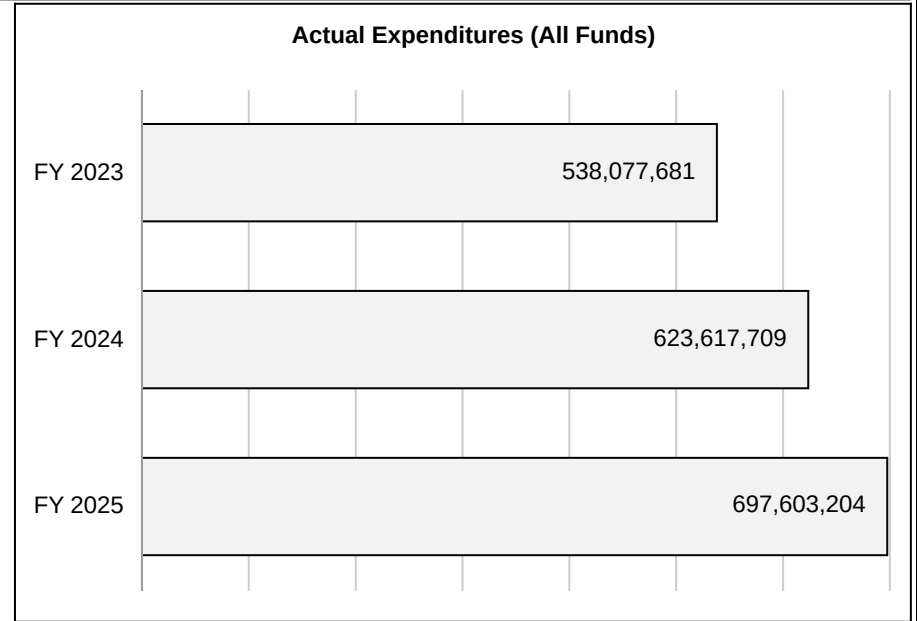
Employee Benefits
Retirement System Contributions
CORE - Retirement System Contributions

Budget Unit 350149B

Bill Section 05.470

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 8/31/25
Appropriations (All Funds)	634,858,703	718,216,003	776,863,876	817,895,173
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	634,858,703	718,216,003	776,863,876	817,895,173
Actual Expenditures (all Fund	538,077,681	623,617,709	697,603,204	122,260,573
Unexpended (All Funds)	96,781,022	94,598,294	79,260,672	695,634,600
Unexpended by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	96,781,022	94,598,294	79,260,672	695,634,600



*Restricted amount is as of

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

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

CORE DECISION ITEM

Employee Benefits
Retirement System Contributions
CORE - Retirement System Contributions

Budget Unit 350149B

Bill Section 05.470

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	817,895,173	817,895,173	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	817,895,173	817,895,173	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	0	0	817,895,173	817,895,173	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	817,895,173	817,895,173	
Department Request Adjustments							

CORE DECISION ITEM

Employee Benefits
Retirement System Contributions
CORE - Retirement System Contributions

Budget Unit 350149B

Bill Section 05.470

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	817,895,173	817,895,173	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	817,895,173	817,895,173	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	

CORE DECISION ITEM

Employee Benefits
Retirement System Contributions
CORE - Retirement System Contributions

Budget Unit 350149B

Bill Section 05.470

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 8/31/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Benefits Expenses	776,863,876	0.00	697,603,204	0.00	817,895,173	0.00	122,260,573	0.00	817,895,173	0.00	0	0.00
Total PS	776,863,876	0.00	697,603,204	0.00	817,895,173	0.00	122,260,573	0.00	817,895,173	0.00	0	0.00
Grand Total	776,863,876	0.00	697,603,204	0.00	817,895,173	0.00	122,260,573	0.00	817,895,173	0.00	0	0.00

NEW DECISION ITEM**RANK: OF****Budget Unit 350149B**

Office of Administration
Employee Benefits
MOSERS Rate Increase Cont
DI# NOP.35B.027

Bill Section 5.470**1. AMOUNT OF REQUEST**

	FY 2027 Department Working			
	GR	Federal	Other	Total
PS	0	0	46,650,000	46,650,000
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	46,650,000	46,650,000
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

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

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

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

Other Funds: 1701:Missouri State Employees Retirement and Benefit Fund

Non-Counts: 1701:Missouri State Employees Retirement and B \$46,650,000

2. THIS REQUEST CAN BE CATEGORIZED AS:

Cost to Continue

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

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

This request matches the MOSERS Rate Increase transfer request.

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

NEW DECISION ITEM

RANK: OF

Budget Unit 350149B

**Office of Administration
Employee Benefits
MOSERS Rate Increase Cont
DI# NOP.35B.027**

Bill Section 5.470

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

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

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

Budget Account Class/Job Class	DTWORKING GR DOLLAR	DTWORKING GR FTE	DTWORKING FED DOLLAR	DTWORKING FED FTE	DTWORKING OTHER DOLLAR	DTWORKING OTHER FTE	DTWORKING TOTAL DOLLAR	DTWORKING TOTAL FTE	DTWORKING One-Time DOLLARS
Fringe Benefits	0	0.00	0	0.00	46,650,000	0.00	46,650,000	0.00	0
Total PS	0	0.00	0	0.00	46,650,000	0.00	46,650,000	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	0	0.00	0	0.00	46,650,000	0.00	46,650,000	0.00	0
Budget Account Class/Job Class	GVREC GR DOLLAR	GVREC GR FTE	GVREC FED DOLLAR	GVREC FED FTE	GVREC OTHER DOLLAR	GVREC OTHER FTE	GVREC TOTAL DOLLAR	GVREC TOTAL FTE	GVREC One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	0	0.00	0	0.00	0	0.00	0	0.00	0

CORE DECISION ITEM

Employee Benefits
Accelerated Contributions
CORE - Accelerated Contributions

Budget Unit 350151B

Bill Section 05.475

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	367,966,000	0	0	367,966,000
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	367,966,000	0	0	367,966,000

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

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

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

2. CORE DESCRIPTION

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

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

N/A

CORE DECISION ITEM

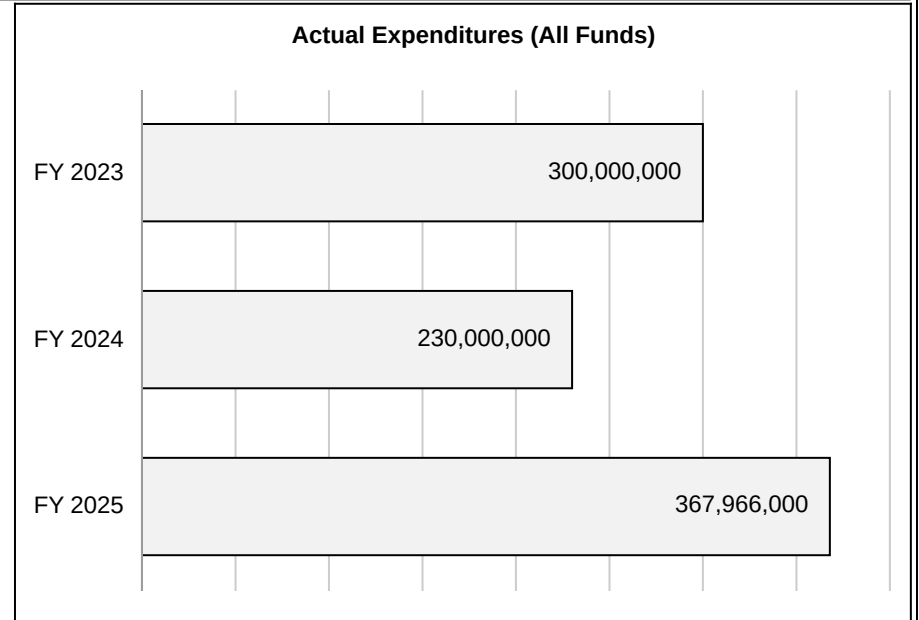
Employee Benefits
Accelerated Contributions
CORE - Accelerated Contributions

Budget Unit 350151B

Bill Section 05.475

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 8/31/25
Appropriations (All Funds)	367,966,000	367,966,000	367,966,000	367,966,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	367,966,000	367,966,000	367,966,000	367,966,000
Actual Expenditures (all Fund	300,000,000	230,000,000	367,966,000	367,966,000
Unexpended (All Funds)	67,966,000	137,966,000	0	0
Unexpended by Fund:				
General Revenue	67,966,000	137,966,000	0	0
Federal	0	0	0	0
Other	0	0	0	0



*Restricted amount is as of

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

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

CORE DECISION ITEM

Employee Benefits
Accelerated Contributions
CORE - Accelerated Contributions

Budget Unit 350151B

Bill Section 05.475

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	367,966,000	0	0	367,966,000	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	367,966,000	0	0	367,966,000	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	367,966,000	0	0	367,966,000	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	367,966,000	0	0	367,966,000	
Department Request Adjustments							

CORE DECISION ITEM

Employee Benefits
Accelerated Contributions
CORE - Accelerated Contributions

Budget Unit 350151B

Bill Section 05.475

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

Employee Benefits
Accelerated Contributions
CORE - Accelerated Contributions

Bill Section 05.475

	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 8/31/25		FY27 DTREQ		FY27 GVREC	
Account	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Benefits Expenses	367,966,000	0.00	367,966,000	0.00	367,966,000	0.00	367,966,000	0.00	367,966,000	0.00	0	0.00
Total PS	367,966,000	0.00	367,966,000	0.00	367,966,000	0.00	367,966,000	0.00	367,966,000	0.00	0	0.00
Grand Total	367,966,000	0.00	367,966,000	0.00	367,966,000	0.00	367,966,000	0.00	367,966,000	0.00	0	0.00

CORE DECISION ITEM

Employee Benefits
Teacher Retirement Contribution
CORE - Teacher Retirement Contribution

Budget Unit 350152B
Bill Section 05.480

1. CORE FINANCIAL SUMMARY

FY 2027 Department Request				
	GR	Federal	Other	Total
PS	30,000	0	0	30,000
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	30,000	0	0	30,000
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0
Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

FY 2027 Governor's Recommended				
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0
Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

2. CORE DESCRIPTION

Core funding for contributions by the state for employees who are members of the Public School Retirement System, in accordance with Section 104.342, RSMo. There are no new members to this group of employees. This request represents a core reduction of \$10,000.

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

N/A

CORE DECISION ITEM

Employee Benefits
Teacher Retirement Contribution
CORE - Teacher Retirement Contribution

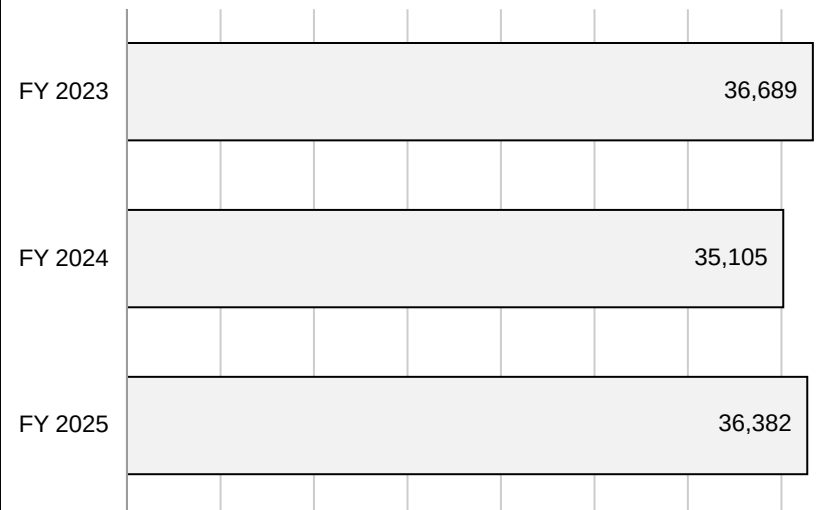
Budget Unit 350152B

Bill Section 05.480

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 8/31/25
Appropriations (All Funds)	60,000	60,000	60,000	40,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	60,000	60,000	60,000	40,000
Actual Expenditures (all Fund	36,689	35,105	36,382	5,579
Unexpended (All Funds)	23,311	24,895	23,618	34,421
Unexpended by Fund:				
General Revenue	23,311	24,895	23,618	34,421
Federal	0	0	0	0
Other	0	0	0	0

Actual Expenditures (All Funds)



*Restricted amount is as of

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

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

CORE DECISION ITEM

Employee Benefits
 Teacher Retirement Contribution
 CORE - Teacher Retirement Contribution

Budget Unit 350152B

Bill Section 05.480

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	40,000	0	0	40,000	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	40,000	0	0	40,000	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	40,000	0	0	40,000	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	40,000	0	0	40,000	
Department Request Adjustments							

CORE DECISION ITEM

Employee Benefits
Teacher Retirement Contribution
CORE - Teacher Retirement Contribution

Budget Unit 350152B

Bill Section 05.480

			Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Core Reduction	CRD.35B.001	19851	PS	0.00	(10,000)	0	0	(10,000)	Decrease in appropriation based on need.
Net Department Request Adjustments				0.00	(10,000)	0	0	(10,000)	
Department Request Core									
			PS	0.00	30,000	0	0	30,000	
			EE	0.00	0	0	0	0	
			PD	0.00	0	0	0	0	
			TRF	0.00	0	0	0	0	
			Total	0.00	30,000	0	0	30,000	
Governor's Recommended Core									
			PS	0.00	0	0	0	0	
			EE	0.00	0	0	0	0	
			PD	0.00	0	0	0	0	
			TRF	0.00	0	0	0	0	
			Total	0.00	0	0	0	0	

CORE DECISION ITEM

Employee Benefits
Teacher Retirement Contribution
CORE - Teacher Retirement Contribution

Budget Unit 350152B
Bill Section 05.480

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 8/31/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Benefits Expenses	60,000	0.00	36,382	0.00	40,000	0.00	5,579	0.00	30,000	0.00	0	0.00
Total PS	60,000	0.00	36,382	0.00	40,000	0.00	5,579	0.00	30,000	0.00	0	0.00
Grand Total	60,000	0.00	36,382	0.00	40,000	0.00	5,579	0.00	30,000	0.00	0	0.00

CORE DECISION ITEM

Employee Benefits
Deferred Comp Transfer
CORE - Deferred Comp Transfer

Budget Unit 350153B

Bill Section 05.485

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	15,678,528	6,316,575	12,531,888	34,526,991
Total	15,678,528	6,316,575	12,531,888	34,526,991

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

Federal Funds: Various Funds

Other Funds: Various Funds

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

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

2. CORE DESCRIPTION

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

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

N/A

CORE DECISION ITEM

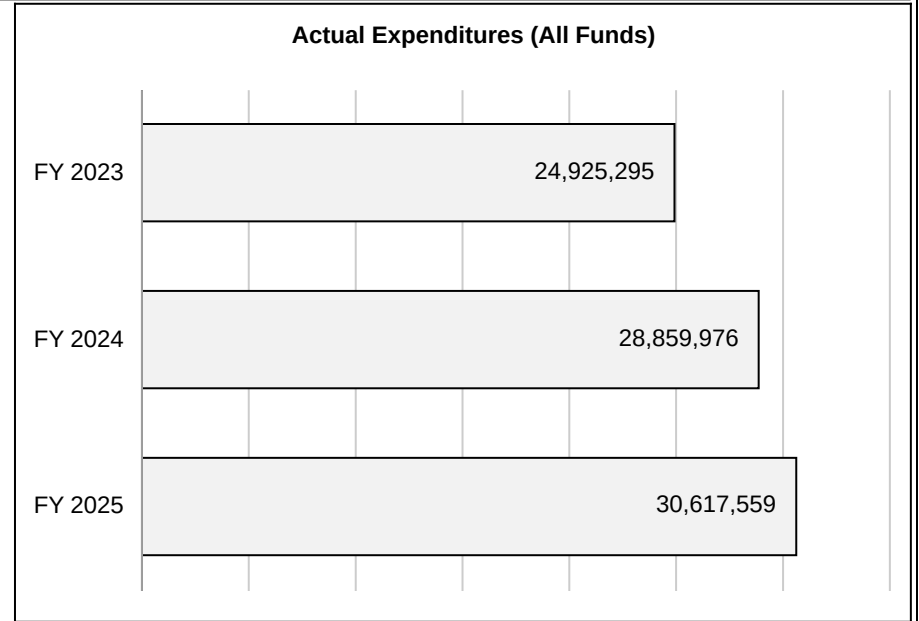
Employee Benefits
Deferred Comp Transfer
CORE - Deferred Comp Transfer

Budget Unit 350153B

Bill Section 05.485

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 8/31/25
Appropriations (All Funds)	34,526,991	34,526,991	34,526,991	34,526,991
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	(4,965,556)	(292,770)	(460,850)	(66,280)
Plus Transfers In	4,965,556	292,770	460,850	66,280
Budget Authority (All Funds)	34,526,991	34,526,991	34,526,991	34,526,991
Actual Expenditures (all Fund	24,925,295	28,859,976	30,617,559	5,154,292
Unexpended (All Funds)	9,601,696	5,667,015	3,909,432	29,372,699
Unexpended by Fund:				
General Revenue	3,431,725	1,377,664	215,998	13,073,445
Federal	4,771,895	1,074,804	1,010,455	5,436,523
Other	1,398,076	3,214,548	2,682,979	10,862,731



*Restricted amount is as of

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

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

CORE DECISION ITEM

Employee Benefits
Deferred Comp Transfer
CORE - Deferred Comp Transfer

Budget Unit 350153B

Bill Section 05.485

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	15,678,528	6,316,575	12,531,888	34,526,991	
	Total	0.00	15,678,528	6,316,575	12,531,888	34,526,991	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	15,678,528	6,316,575	12,531,888	34,526,991	
	Total	0.00	15,678,528	6,316,575	12,531,888	34,526,991	
Department Request Adjustments							

CORE DECISION ITEM

Employee Benefits
Deferred Comp Transfer
CORE - Deferred Comp Transfer

Budget Unit 350153B

Bill Section 05.485

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	15,678,528	6,316,575	12,531,888	34,526,991	
	Total	0.00	15,678,528	6,316,575	12,531,888	34,526,991	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	

CORE DECISION ITEM

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

Budget Unit 350153B

Bill Section 05.485

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 8/31/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	34,526,991	0.00	30,617,559	0.00	34,526,991	0.00	5,154,292	0.00	34,526,991	0.00	0	0.00
Total TRF	34,526,991	0.00	30,617,559	0.00	34,526,991	0.00	5,154,292	0.00	34,526,991	0.00	0	0.00
Grand Total	34,526,991	0.00	30,617,559	0.00	34,526,991	0.00	5,154,292	0.00	34,526,991	0.00	0	0.00

CORE DECISION ITEM

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

Budget Unit 350154B

Bill Section 05.490

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	273,009	273,009
Total	0	0	273,009	273,009

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

Other Funds: 1644:State Highways and Transportation Department Fund

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

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

2. CORE DESCRIPTION

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

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

N/A

CORE DECISION ITEM

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

Budget Unit 350154B

Bill Section 05.490

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 8/31/25
Appropriations (All Funds)	273,009	273,009	273,009	273,009
Less Reverted (All Funds)	(8,190)	(8,190)	(8,190)	(8,190)
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	264,819	264,819	264,819	264,819
Actual Expenditures (all Fund	0	0	0	0
Unexpended (All Funds)	264,819	264,819	264,819	264,819
Unexpended by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	264,819	264,819	264,819	264,819

Actual Expenditures (All Funds)							
FY 2023							
FY 2024							
FY 2025							

*Restricted amount is as of

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

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

CORE DECISION ITEM

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

Budget Unit 350154B

Bill Section 05.490

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	273,009	273,009	
	Total	0.00	0	0	273,009	273,009	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	273,009	273,009	
	Total	0.00	0	0	273,009	273,009	
Department Request Adjustments							

CORE DECISION ITEM

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

Budget Unit 350154B

Bill Section 05.490

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

CORE DECISION ITEM

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

Budget Unit 350154B

Bill Section 05.490

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 8/31/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	273,009	0.00	0	0.00	273,009	0.00	0	0.00	273,009	0.00	0	0.00
Total TRF	273,009	0.00	0	0.00	273,009	0.00	0	0.00	273,009	0.00	0	0.00
Grand Total	273,009	0.00	0	0.00	273,009	0.00	0	0.00	273,009	0.00	0	0.00

CORE DECISION ITEM

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

Budget Unit 350155B
Bill Section 05.495

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	34,800,000	34,800,000
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	34,800,000	34,800,000

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

Other Funds: 1706:MO ST Employees Deferred Comp Incentive Plan Admi

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

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

2. CORE DESCRIPTION

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

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

N/A

CORE DECISION ITEM

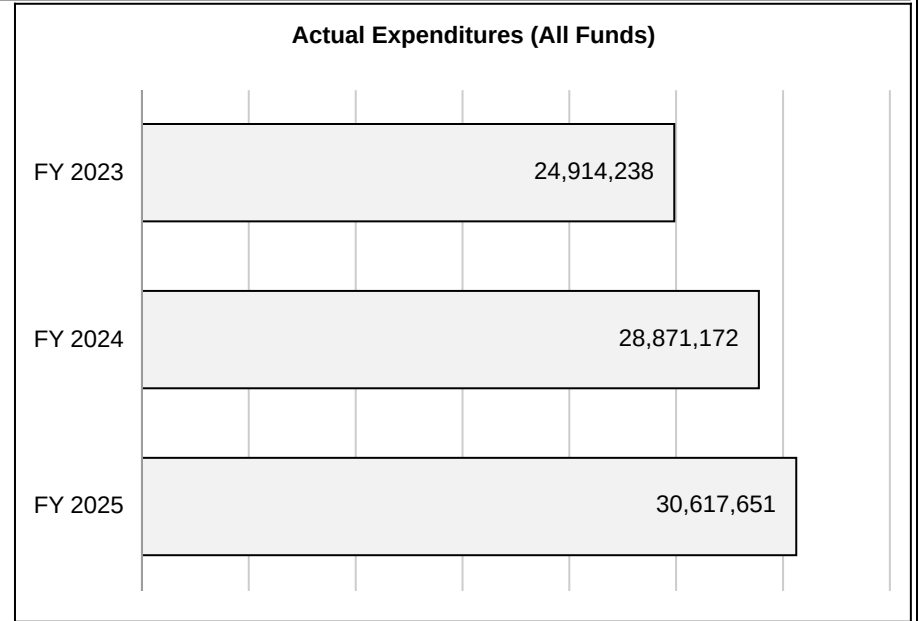
Employee Benefits
Deferred Comp Matching Payments
CORE - Deferred Comp Matching Payments

Budget Unit 350155B

Bill Section 05.495

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 8/31/25
Appropriations (All Funds)	34,800,000	34,800,000	34,800,000	34,800,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	34,800,000	34,800,000	34,800,000	34,800,000
Actual Expenditures (all Fund	24,914,238	28,871,172	30,617,651	5,154,329
Unexpended (All Funds)	9,885,762	5,928,828	4,182,349	29,645,671
Unexpended by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	9,885,762	5,928,828	4,182,349	29,645,671



*Restricted amount is as of

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

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

CORE DECISION ITEM

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

Budget Unit 350155B

Bill Section 05.495

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	34,800,000	34,800,000	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	34,800,000	34,800,000	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	0	0	34,800,000	34,800,000	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	34,800,000	34,800,000	
Department Request Adjustments							

CORE DECISION ITEM

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

Budget Unit 350155B

Bill Section 05.495

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

CORE DECISION ITEM

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

Budget Unit 350155B
Bill Section 05.495

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 8/31/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Benefits Expenses	34,800,000	0.00	30,617,651	0.00	34,800,000	0.00	5,154,329	0.00	34,800,000	0.00	0	0.00
Total PS	34,800,000	0.00	30,617,651	0.00	34,800,000	0.00	5,154,329	0.00	34,800,000	0.00	0	0.00
Grand Total	34,800,000	0.00	30,617,651	0.00	34,800,000	0.00	5,154,329	0.00	34,800,000	0.00	0	0.00

CORE DECISION ITEM

Employee Benefits
Unemployment Benefits
CORE - Unemployment Benefits

Budget Unit 350156B

Bill Section 05.500

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	2,430,053	784,000	1,616,000	4,830,053
TRF	0	0	0	0
Total	2,430,053	784,000	1,616,000	4,830,053

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

Federal Funds: Various Funds

Other Funds: Various Funds

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

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

2. CORE DESCRIPTION

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

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

N/A

CORE DECISION ITEM

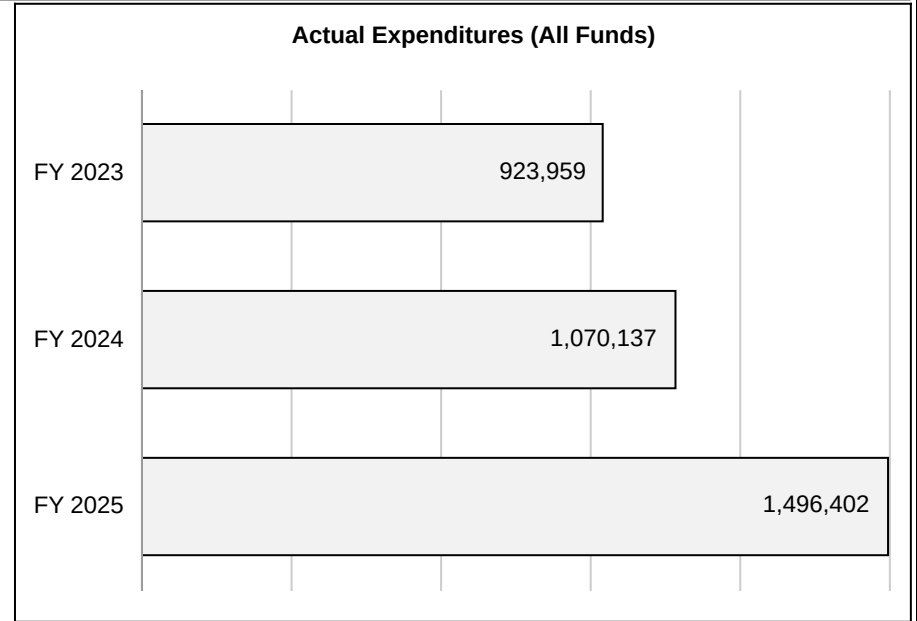
Employee Benefits
Unemployment Benefits
CORE - Unemployment Benefits

Budget Unit 350156B

Bill Section 05.500

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 8/31/25
Appropriations (All Funds)	4,835,534	4,830,053	4,830,053	4,830,053
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	(36,227)	(38,534)	(35,769)	(13,671)
Plus Transfers In	36,227	38,534	35,769	13,671
Budget Authority (All Funds)	4,835,534	4,830,053	4,830,053	4,830,053
Actual Expenditures (all Fund	923,959	1,070,137	1,496,402	456,664
Unexpended (All Funds)	3,911,575	3,759,916	3,333,651	4,373,389
Unexpended by Fund:				
General Revenue	1,900,017	1,843,581	1,592,845	2,160,230
Federal	577,826	538,985	412,862	667,953
Other	1,433,731	1,377,350	1,327,944	1,545,207



*Restricted amount is as of

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

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

CORE DECISION ITEM

Employee Benefits
Unemployment Benefits
CORE - Unemployment Benefits

Budget Unit 350156B

Bill Section 05.500

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	2,430,053	784,000	1,616,000	4,830,053	
	TRF	0.00	0	0	0	0	
	Total	0.00	2,430,053	784,000	1,616,000	4,830,053	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	2,430,053	784,000	1,616,000	4,830,053	
	TRF	0.00	0	0	0	0	
	Total	0.00	2,430,053	784,000	1,616,000	4,830,053	
Department Request Adjustments							

CORE DECISION ITEM

Employee Benefits
Unemployment Benefits
CORE - Unemployment Benefits

Budget Unit 350156B

Bill Section 05.500

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

CORE DECISION ITEM

Employee Benefits
Unemployment Benefits
CORE - Unemployment Benefits

Budget Unit 350156B

Bill Section 05.500

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 8/31/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Program Disbursements	4,830,053	0.00	1,496,402	0.00	4,830,053	0.00	456,664	0.00	4,830,053	0.00	0	0.00
Total PSD	4,830,053	0.00	1,496,402	0.00	4,830,053	0.00	456,664	0.00	4,830,053	0.00	0	0.00
Grand Total	4,830,053	0.00	1,496,402	0.00	4,830,053	0.00	456,664	0.00	4,830,053	0.00	0	0.00

CORE DECISION ITEM

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

Budget Unit 350157B
 Bill Section 05.505

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	100,000	100,000
TRF	0	0	0	0
Total	0	0	100,000	100,000

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

Other Funds: 1644:State Highways and Transportation Department Fund

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

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

2. CORE DESCRIPTION

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

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

N/A

CORE DECISION ITEM

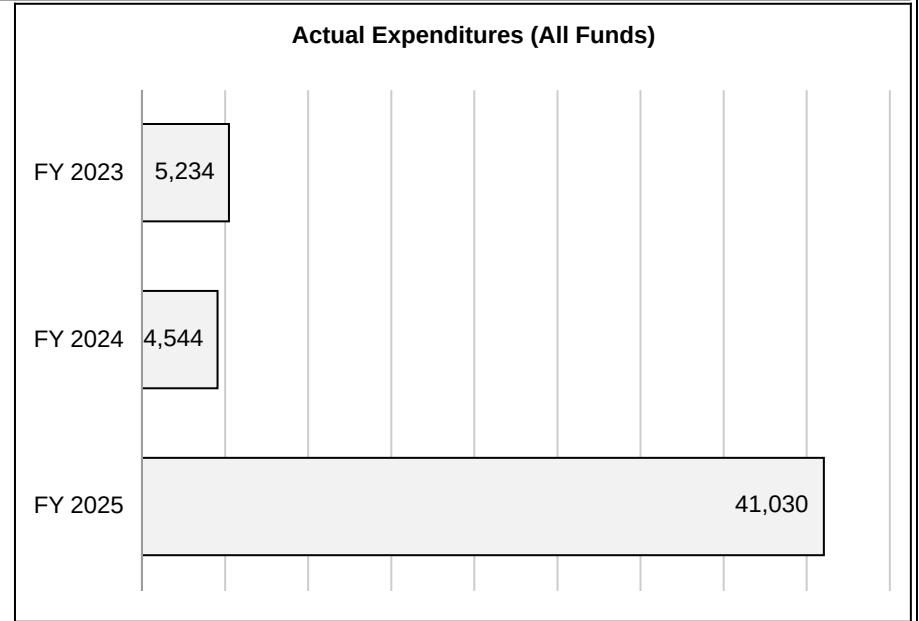
Employee Benefits
 Highway Patrol - Unemployment Benefits
 CORE - Highway Patrol - Unemployment Benefits

Budget Unit 350157B

Bill Section 05.505

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 8/31/25
Appropriations (All Funds)	100,000	100,000	100,000	100,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	100,000	100,000	100,000	100,000
Actual Expenditures (all Fund	5,234	4,544	41,030	7,175
Unexpended (All Funds)	94,766	95,456	58,970	92,825
Unexpended by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	94,766	95,456	58,970	92,825



*Restricted amount is as of

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

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

CORE DECISION ITEM

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

Budget Unit 350157B

Bill Section 05.505

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	100,000	100,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	100,000	100,000	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	100,000	100,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	100,000	100,000	
Department Request Adjustments							

CORE DECISION ITEM

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

Budget Unit 350157B

Bill Section 05.505

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

CORE DECISION ITEM

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

Budget Unit 350157B
 Bill Section 05.505

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 8/31/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Program Disbursements	100,000	0.00	41,030	0.00	100,000	0.00	7,175	0.00	100,000	0.00	0	0.00
Total PSD	100,000	0.00	41,030	0.00	100,000	0.00	7,175	0.00	100,000	0.00	0	0.00
Grand Total	100,000	0.00	41,030	0.00	100,000	0.00	7,175	0.00	100,000	0.00	0	0.00

CORE DECISION ITEM

Employee Benefits

Budget Unit 350158B

Missouri Consolidated Health Care Plan - Transfer

CORE - Missouri Consolidated Health Care Plan - Transfer

Bill Section 05.510

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	338,809,405	133,975,194	81,281,954	554,066,553
Total	338,809,405	133,975,194	81,281,954	554,066,553

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

Federal Funds: Various Funds

Other Funds: Various Funds

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

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

2. CORE DESCRIPTION

The transfer core of \$544,066,553 is established for funding to allow Missouri Consolidated Health Care Plan (MCHCP) to provide self-insured medical plan options for state employees, retirees and their dependents. The transfer core request, based upon the actuarially-projected medical, pharmacy and MCHCP costs for FY 2027, is projected to not be sufficient to provide payment for member health care costs including medical and pharmacy trend. Actual claims results may differ from actuarial projections. CY2026 self-insured medical plan options include the Health Savings Account (HSA) Plan, the PPO 1250 Plan and the PPO 750 Plan. All medical plans include a prescription drug benefit.

Active employees in the HSA Plan will receive an annual HSA contribution of \$500 for individual coverage and \$1,000 for family coverage. MCHCP offers a fully-insured Group Medicare Advantage Plan and a self-insured Employer Group Waiver Medicare Prescription Drug Plan to Medicare-primary retiree members. In addition, MCHCP offers an Employee Assistance Program (EAP) to active state employees and members of their household. The core budget request does not include a funding request for Other Post-Employment Benefits (OPEB).

State Contribution/Premium Assumptions: Significant assumptions in the calculation of the actuarially-projected costs include: 1) Actual premium equivalents for the first half FY2027 costs; and 2) Trend rates (active employee and non-Medicare retiree medical at 7.5%, Medicare retiree medical at 0%, and all pharmacy at 12.0%) for the second half FY2027 costs.

CORE DECISION ITEM

Employee Benefits

Budget Unit 350158B

Missouri Consolidated Health Care Plan - Transfer

CORE - Missouri Consolidated Health Care Plan - Transfer

Bill Section 05.510

Additional assumptions include:

- 1) Enrollment as of 9/1/2025 (total subscribers of 50,647 and total lives of 88,908 members).
- 2) No change in medical plan options in CY2027 from options available in CY2026. MCHCP has assumed no change in enrollment or plan selection from CY2025 to 2026/2027.
- 3) MCHCP subsidies for active employees differ by plan. The subsidies noted below are for the PPO 1250 plan and vary by coverage tier.
Employee only - 94.99 percent Employee and children - 94.30 percent
Employee and spouse - 88.08 percent Employee, spouse and child - 88.4 percent
Employee and child - 93.82 percent Employee, spouse and children - 89.54 percent
- 4) Strive for Wellness incentive participation levels are based on CY 2025 participation.
- 5) For Medicare members, MCHCP's subsidy percentage for retirees is 2.5 percent of the base plan premium for each year of service capped at 65 percent (26 years of service).
- 6) Self-insured program costs are determined through an actuarial analysis of the enrolled population to ascertain required claims needs. Administrative service fees are paid to the third party administrator (TPA) and pharmacy benefit manager (PBM) for administration of medical and pharmacy plans according to contract terms. Payment of claims for self-insured plans is the responsibility of MCHCP. The Medicare Advantage Plan is fully-insured; therefore, all medical claim costs are the responsibility of the contractor while pharmacy claims costs remain self-insured and are the responsibility of MCHCP. MCHCP does not purchase stop loss coverage, but rather self insures against catastrophic claims through the appropriation process. All contracts meeting dollar value thresholds are awarded through a competitive bid process.

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

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

CORE DECISION ITEM

Employee Benefits

Budget Unit 350158B

Missouri Consolidated Health Care Plan - Transfer

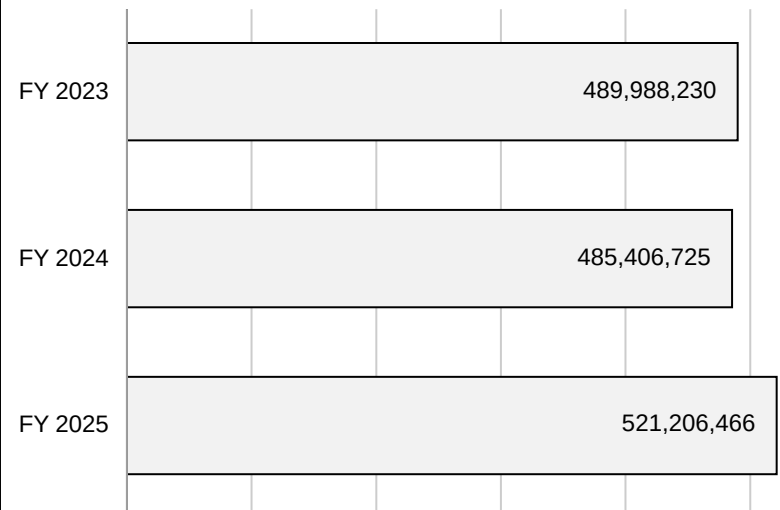
CORE - Missouri Consolidated Health Care Plan - Transfer

Bill Section 05.510

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 8/31/25
Appropriations (All Funds)	538,116,045	499,530,272	538,135,140	554,066,553
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	(60,554,275)	(19,805,010)	(17,399,180)	(1,375,744)
Plus Transfers In	22,710,575	19,805,010	17,399,180	45,500
Budget Authority (All Funds)	500,272,345	499,530,272	538,135,140	552,736,309
Actual Expenditures (all Fund	489,988,230	485,406,725	521,206,466	92,679,397
Unexpended (All Funds)	10,284,115	14,123,547	16,928,674	460,056,912
Unexpended by Fund:				
General Revenue	709,474	3,849,575	64,976	278,481,317
Federal	7,536,207	10,112,570	15,948,827	114,978,889
Other	2,038,434	161,402	914,871	66,596,706

Actual Expenditures (All Funds)



*Restricted amount is as of

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

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

CORE DECISION ITEM

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

Budget Unit 350158B

Bill Section 05.510

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	338,809,405	133,975,194	81,281,954	554,066,553	
	Total	0.00	338,809,405	133,975,194	81,281,954	554,066,553	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	338,809,405	133,975,194	81,281,954	554,066,553	
	Total	0.00	338,809,405	133,975,194	81,281,954	554,066,553	
Department Request Adjustments							

CORE DECISION ITEM

Employee Benefits

Budget Unit 350158B

Missouri Consolidated Health Care Plan - Transfer

CORE - Missouri Consolidated Health Care Plan - Transfer

Bill Section 05.510

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	338,809,405	133,975,194	81,281,954	554,066,553	
	Total	0.00	338,809,405	133,975,194	81,281,954	554,066,553	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	

CORE DECISION ITEM

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

Budget Unit 350158B

Bill Section 05.510

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 8/31/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	538,135,140	0.00	521,206,466	0.00	554,066,553	0.00	92,679,397	0.00	554,066,553	0.00	0	0.00
Total TRF	538,135,140	0.00	521,206,466	0.00	554,066,553	0.00	92,679,397	0.00	554,066,553	0.00	0	0.00
Grand Total	538,135,140	0.00	521,206,466	0.00	554,066,553	0.00	92,679,397	0.00	554,066,553	0.00	0	0.00

NEW DECISION ITEM**RANK: OF****Budget Unit 350158B****Office of Administration
Employee Benefits
MCHCP Cost to Cont Trf
DI# NOP.35B.029****Bill Section 5.510****1. AMOUNT OF REQUEST**

	FY 2027 Department Working			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	43,287,337	14,448,635	10,067,665	67,803,637
Total	43,287,337	14,448,635	10,067,665	67,803,637
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

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

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

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

Federal Funds: 1135:Office of Administration Federal and Other

Other Funds: 1505:Office of Administration Revolving Administrative Trust Fund

2. THIS REQUEST CAN BE CATEGORIZED AS:

Cost to Continue

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

The MCHCP (created under Chapter 103 of the Missouri Revised Statutes) cost to continue new decision item request consists of annual health care trend and actuarially projected increases in self-insured programs over the core request. The cost to continue transfer request of \$67,803,637 represents a best projection of the cost to continue and is subject to revision predicated upon the results of the 2026 Plan Year Open Enrollment, actuarial evaluation of more current and mature claims data and final approval by the MCHCP Board of Trustees.

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

NEW DECISION ITEM

RANK: OF

Budget Unit 350158B

**Office of Administration
Employee Benefits
MCHCP Cost to Cont Trf
DI# NOP.35B.029**

Bill Section 5.510

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

State Contribution/Premium Assumptions: Significant assumptions in the calculation of the actuarially-projected costs include: 1) Actual premium equivalents for the first half FY2027 costs; and 2) Trend rates (active employee and non-Medicare retiree medical at 7.5%, Medicare retiree medical at 0%, and all pharmacy at 12.0%) for the second half FY2027 costs. Additional assumptions include:

1) Enrollment as of 9/1/2025 (total subscribers of 50,647 and total lives of 88,908 members).

2) No change in medical plan options in CY2027 from options available in CY2026. MCHCP has assumed no change in enrollment or plan selection from CY2025 to 2026/2027.

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

Employee only - 94.99 percent Employee and children - 94.30 percent

Employee and spouse - 88.08 percent Employee, spouse and child - 88.4 percent

Employee and child - 93.82 percent Employee, spouse and children - 89.54 percent

4) Strive for Wellness incentive participation levels are based on CY 2025 participation.

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

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

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

Budget Account Class/Job Class	DTWORKING	DTWORKING	DTWORKING	DTWORKING	DTWORKING	DTWORKING	DTWORKING	DTWORKING	DTWORKING
	GR	GR	FED	FED	OTHER	OTHER	TOTAL	TOTAL	One-Time
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLARS
Total PS	<u>0</u>	0.00	<u>0</u>	0.00	<u>0</u>	0.00	<u>0</u>	0.00	<u>0</u>
Total EE	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Total PSD	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
782ZZZZ:Appropriated Transfers Out St	43,287,337		14,448,635		10,067,665		67,803,637		0

NEW DECISION ITEM

RANK: OF

Budget Unit 350158B

**Office of Administration
Employee Benefits
MCHCP Cost to Cont Trf
DI# NOP.35B.029**

Bill Section 5.510

	DTWORKING	DTWORKING	DTWORKING	DTWORKING	DTWORKING	DTWORKING	DTWORKING	DTWORKING	DTWORKING
	GR	GR	FED	FED	OTHER	OTHER	TOTAL	TOTAL	One-Time
Budget Account Class/Job Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLARS
Total TRF	43,287,337		14,448,635		10,067,665		67,803,637		0
Grand Total	43,287,337	0.00	14,448,635	0.00	10,067,665	0.00	67,803,637	0.00	0
	GVREC	GVREC	GVREC	GVREC	GVREC	GVREC	GVREC	GVREC	GVREC
	GR	GR	FED	FED	OTHER	OTHER	TOTAL	TOTAL	One-Time
Budget Account Class/Job Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	0	0.00	0	0.00	0	0.00	0	0.00	0

NEW DECISION ITEM
RANK: _____ OF _____

Department: Office of Administration	Budget Unit	350158B
Division: Employee Benefits		
DI Name: MCHCP Cost to Continue Contrib.	DI# NOP.35B.029	HB Section 5.510

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

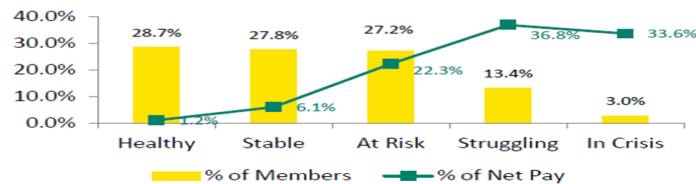
6a. Provide an activity measure(s) for the program.

Member Count by Relationship

	CY2023	CY2024	% Change
Members	85,901	88,249	2.7%
Subscriber	49,423	50,797	2.8%
Spouse	12,410	12,675	2.1%
Child	24,068	24,776	2.9%
Family Size Average	1.74	1.74	0.0%
Average Age of Member	43.3	43.0	-0.6%
Subscribers	54.0	53.7	-0.6%
Spouses	57.4	57.2	-0.5%
Child	14.0	13.9	-0.6%

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

Risk Band Profiles



The healthiest 28.7% of the population accounts for 1.2% of the total cost.
The least healthy 3% of the population accounts for 33.6% of the total cost.

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

MCHCP surveys members regarding their experiences with the Open Enrollment process and their overall satisfaction with services provided by the Plan's Member Services call center. For the most recent year available, 2024, members reported a 96% satisfaction rate for the Open Enrollment process and an overall satisfaction rate of 87% for the assistance provided by Member Services. Please note MCHCP implemented a new Member Services call center in April, 2024 and the total overall satisfaction rate is from April, 2024 through December, 2024.

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

Net Pay PMPY Med & Rx by Plan

	CY2023	CY2024	% Change
Anthem PPO 750	\$11,341	\$12,486	10.1%
Anthem PPO 1250	\$6,797	\$7,782	14.5%
Anthem HSA	\$4,171	\$4,586	9.9%
Total	\$7,769	\$8,648	11.3%

CORE DECISION ITEM

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

Budget Unit 350159B
Bill Section 05.515

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	554,066,553	554,066,553
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	554,066,553	554,066,553

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

Other Funds: 1765:Missouri Consolidated Health Care Plan Benefit Fund

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

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

2. CORE DESCRIPTION

The core of \$544,066,553 is established for funding to allow Missouri Consolidated Health Care Plan (MCHCP) to provide self-insured medical plan options for state employees, retirees and their dependents. The core request, based upon the actuarially-projected medical, pharmacy and MCHCP costs for FY 2027, is projected to not be sufficient to provide payment for member health care costs including medical and pharmacy trend. Actual claims results may differ from actuarial projections. CY2026 self-insured medical plan options include the Health Savings Account (HSA) Plan, the PPO 1250 Plan and the PPO 750 Plan. All medical plans include a prescription drug benefit. Active employees in the HSA Plan will receive an annual HSA contribution of \$500 for individual coverage and \$1,000 for family coverage. MCHCP offers a fully-insured Group Medicare Advantage Plan and a self-insured Employer Group Waiver Medicare Prescription Drug Plan to Medicare-primary retiree members. In addition, MCHCP offers an Employee Assistance Program (EAP) to active state employees and members of their household. The core budget request does not include a funding request for Other Post-Employment Benefits (OPEB).

State Contribution/Premium Assumptions: Significant assumptions in the calculation of the actuarially-projected costs include: 1) Actual premium equivalents for the first half FY2027 costs; and 2) Trend rates (active employee and non-Medicare retiree medical at 7.5%, Medicare retiree medical at 0%, and all pharmacy at 12.0%) for the second half FY2027 costs.

CORE DECISION ITEM

Employee Benefits

Budget Unit 350159B

Missouri Consolidated Health Care Plan

CORE - Missouri Consolidated Health Care Plan

Bill Section 05.515

Additional assumptions include:

- 1) Enrollment as of 9/1/2025 (total subscribers of 50,647 and total lives of 88,908 members).
- 2) No change in medical plan options in CY2027 from options available in CY2026. MCHCP has assumed no change in enrollment or plan selection from CY2025 to 2026/2027.
- 3) MCHCP subsidies for active employees differ by plan. The subsidies noted below are for the PPO 1250 plan and vary by coverage tier.
Employee only - 94.99 percent Employee and children - 94.30 percent
Employee and spouse - 88.08 percent Employee, spouse and child - 88.4 percent
Employee and child - 93.82 percent Employee, spouse and children - 89.54 percent
- 4) Strive for Wellness incentive participation levels are based on CY 2025 participation.
- 5) For Medicare members, MCHCP's subsidy percentage for retirees is 2.5 percent of the base plan premium for each year of service capped at 65 percent (26 years of service).
- 6) Self-insured program costs are determined through an actuarial analysis of the enrolled population to ascertain required claims needs. Administrative service fees are paid to the third party administrator (TPA) and pharmacy benefit manager (PBM) for administration of medical and pharmacy plans according to contract terms. Payment of claims for self-insured plans is the responsibility of MCHCP. The Medicare Advantage Plan is fully-insured; therefore, all medical claim costs are the responsibility of the contractor while pharmacy claims costs remain self-insured and are the responsibility of MCHCP. MCHCP does not purchase stop loss coverage, but rather self insures against catastrophic claims through the appropriation process. All contracts meeting dollar value thresholds are awarded through a competitive bid process.

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

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

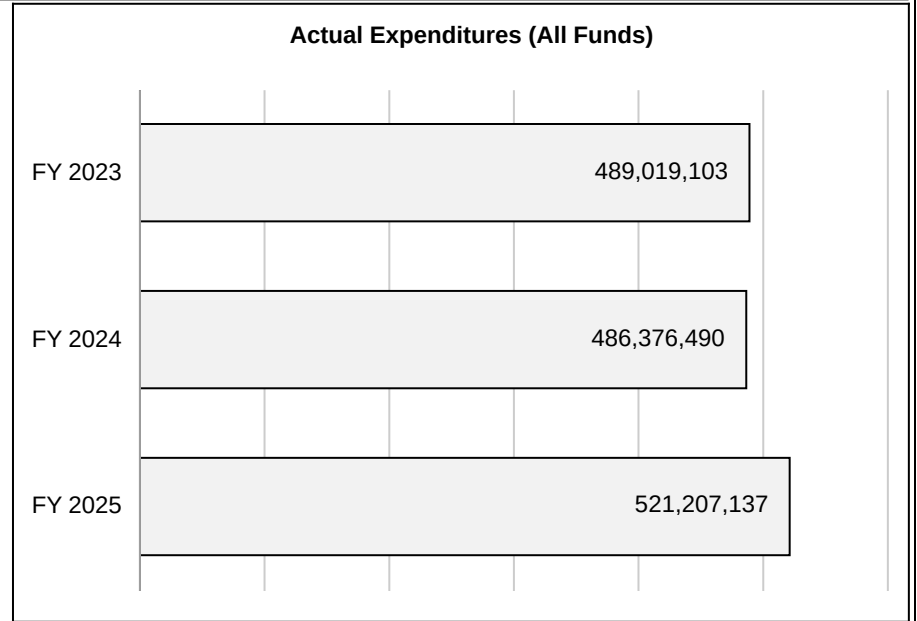
CORE DECISION ITEM

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

Budget Unit 350159B
Bill Section 05.515

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 8/31/25
Appropriations (All Funds)	489,028,940	490,234,580	527,203,040	554,066,553
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	489,028,940	490,234,580	527,203,040	554,066,553
Actual Expenditures (all Fund	489,019,103	486,376,490	521,207,137	92,679,397
Unexpended (All Funds)	9,837	3,858,090	5,995,903	461,387,156
Unexpended by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	9,837	3,858,090	5,995,903	461,387,156



*Restricted amount is as of

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

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

CORE DECISION ITEM

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

Budget Unit 350159B

Bill Section 05.515

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	554,066,553	554,066,553	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	554,066,553	554,066,553	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	0	0	554,066,553	554,066,553	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	554,066,553	554,066,553	
Department Request Adjustments							

CORE DECISION ITEM

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

Budget Unit 350159B

Bill Section 05.515

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	554,066,553	554,066,553	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	554,066,553	554,066,553	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	

CORE DECISION ITEM

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

Budget Unit 350159B
Bill Section 05.515

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 8/31/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Benefits Expenses	527,203,040	0.00	521,207,137	0.00	554,066,553	0.00	92,679,397	0.00	554,066,553	0.00	0	0.00
Total PS	527,203,040	0.00	521,207,137	0.00	554,066,553	0.00	92,679,397	0.00	554,066,553	0.00	0	0.00
Grand Total	527,203,040	0.00	521,207,137	0.00	554,066,553	0.00	92,679,397	0.00	554,066,553	0.00	0	0.00

NEW DECISION ITEM

RANK: OF

Budget Unit 350159B

**Office of Administration
Employee Benefits
MCHCP Cost to Continue Cont
DI# NOP.35B.028**

Bill Section 5.515

1. AMOUNT OF REQUEST

	FY 2027 Department Working			
	GR	Federal	Other	Total
PS	0	0	67,803,637	67,803,637
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	67,803,637	67,803,637
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

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

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

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

Other Funds: 1765:Missouri Consolidated Health Care Plan Benefit Fund

Non-Counts: 1765:Missouri Consolidated Health Care Plan Bene \$67,803,637

2. THIS REQUEST CAN BE CATEGORIZED AS:

Cost to Continue

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

The MCHCP (created under Chapter 103 of the Missouri Revised Statutes) cost to continue new decision item request consists of annual health care trend and actuarially projected increases in self-insured programs over the core request. The cost to continue transfer request of \$67,803,637 represents a best projection of the cost to continue and is subject to revision predicated upon the results of the 2026 Plan Year Open Enrollment, actuarial evaluation of more current and mature claims data and final approval by the MCHCP Board of Trustees.

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

NEW DECISION ITEM

RANK: OF

Budget Unit 350159B

Office of Administration

Employee Benefits

MCHCP Cost to Continue Cont

DI# NOP.35B.028

Bill Section 5.515

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

State Contribution/Premium Assumptions: Significant assumptions in the calculation of the actuarially-projected costs include: 1) Actual premium equivalents for the first half FY2027 costs; and 2) Trend rates (active employee and non-Medicare retiree medical at 7.5%, Medicare retiree medical at 0%, and all pharmacy at 12.0%) for the second half FY2027 costs. Additional assumptions include:

1) Enrollment as of 9/1/2025 (total subscribers of 50,647 and total lives of 88,908 members).

2) No change in medical plan options in CY2027 from options available in CY2026. MCHCP has assumed no change in enrollment or plan selection from CY2025 to 2026/2027.

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

Budget Account Class/Job Class	DTWORKING	DTWORKING	DTWORKING	DTWORKING	DTWORKING	DTWORKING	DTWORKING	DTWORKING	DTWORKING
	GR	GR	FED	FED	OTHER	OTHER	TOTAL	TOTAL	One-Time
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLARS
Fringe Benefits	0	0.00	0	0.00	67,803,637	0.00	67,803,637	0.00	0
Total PS	0	0.00	0	0.00	67,803,637	0.00	67,803,637	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0

NEW DECISION ITEM

RANK: OF

Budget Unit 350159B

**Office of Administration
Employee Benefits
MCHCP Cost to Continue Cont
DI# NOP.35B.028**

Bill Section 5.515

	DTWORKING GR DOLLAR	DTWORKING GR FTE	DTWORKING FED DOLLAR	DTWORKING FED FTE	DTWORKING OTHER DOLLAR	DTWORKING OTHER FTE	DTWORKING TOTAL DOLLAR	DTWORKING TOTAL FTE	DTWORKING One-Time DOLLARS
Budget Account Class/Job Class									
Grand Total	0	0.00	0	0.00	67,803,637	0.00	67,803,637	0.00	0
	GVREC GR DOLLAR	GVREC GR FTE	GVREC FED DOLLAR	GVREC FED FTE	GVREC OTHER DOLLAR	GVREC OTHER FTE	GVREC TOTAL DOLLAR	GVREC TOTAL FTE	GVREC One-Time DOLLARS
Budget Account Class/Job Class									
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	0	0.00	0	0.00	0	0.00	0	0.00	0

NEW DECISION ITEM
RANK: _____ OF _____

Department: Office of Administration	Budget Unit	350159B
Division: Employee Benefits		
DI Name: MCHCP Cost to Continue Contrib.	DI# NOP.35B.028	HB Section 5.515

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

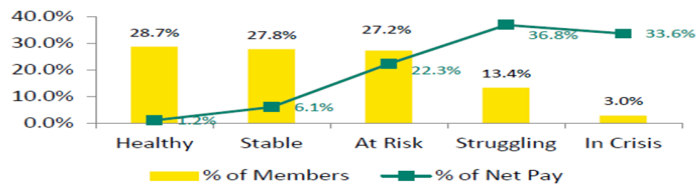
6a. Provide an activity measure(s) for the program.

Member Count by Relationship

	CY2023	CY2024	% Change
Members	85,901	88,249	2.7%
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Subscribers	54.0	53.7	-0.6%
Spouses	57.4	57.2	-0.5%
Child	14.0	13.9	-0.6%

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

Risk Band Profiles



The healthiest 28.7% of the population accounts for 1.2% of the total cost.
The least healthy 3% of the population accounts for 33.6% of the total cost.

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

MCHCP surveys members regarding their experiences with the Open Enrollment process and their overall satisfaction with services provided by the Plan's Member Services call center. For the most recent year available, 2024, members reported a 96% satisfaction rate for the Open Enrollment process and an overall satisfaction rate of 87% for the assistance provided by Member Services. Please note MCHCP implemented a new Member Services call center in April, 2024 and the total overall satisfaction rate is from April, 2024 through December, 2024.

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

Net Pay PMPY Med & Rx by Plan

	CY2023	CY2024	% Change
Anthem PPO 750	\$11,341	\$12,486	10.1%
Anthem PPO 1250	\$6,797	\$7,782	14.5%
Anthem HSA	\$4,171	\$4,586	9.9%
Total	\$7,769	\$8,648	11.3%

CORE DECISION ITEM

Employee Benefits

Budget Unit 350162B

Refund -Deductions Withheld in Error

Bill Section 05.520

CORE - Refund -Deductions Withheld in Error

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	60,000	0	0	60,000
TRF	0	0	0	0
Total	60,000	0	0	60,000

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

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

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

2. CORE DESCRIPTION

Core funding to refund employee deductions withheld in error.

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

N/A

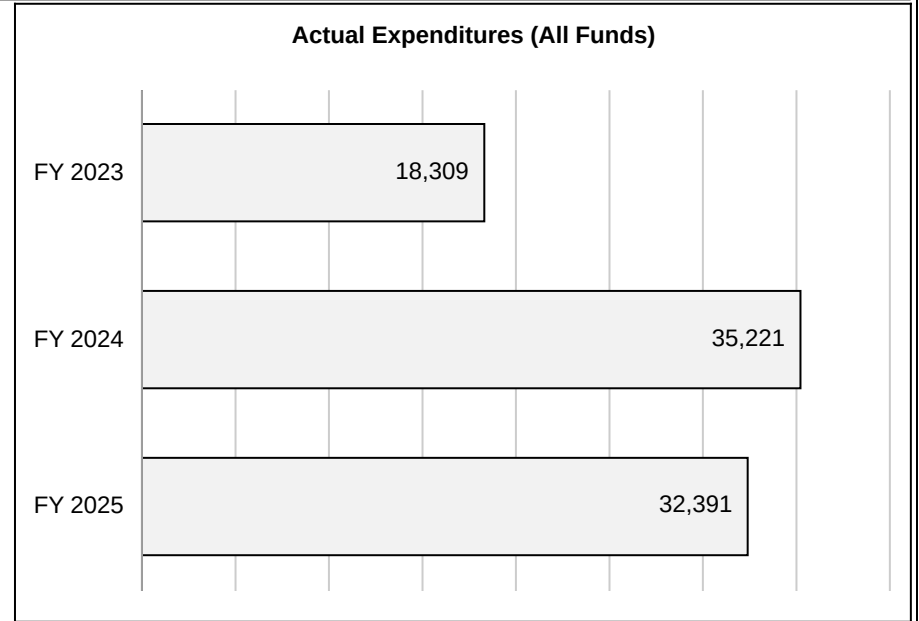
CORE DECISION ITEM

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

Budget Unit 350162B
Bill Section 05.520

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 8/31/25
Appropriations (All Funds)	36,000	60,000	60,000	60,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	36,000	60,000	60,000	60,000
Actual Expenditures (all Fund	18,309	35,221	32,391	158
Unexpended (All Funds)	17,691	24,779	27,610	59,842
Unexpended by Fund:				
General Revenue	17,691	24,779	27,610	59,842
Federal	0	0	0	0
Other	0	0	0	0



*Restricted amount is as of

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

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

CORE DECISION ITEM

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

Budget Unit 350162B

Bill Section 05.520

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	60,000	0	0	60,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	60,000	0	0	60,000	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	60,000	0	0	60,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	60,000	0	0	60,000	
Department Request Adjustments							

CORE DECISION ITEM

Employee Benefits

Budget Unit 350162B

Refund -Deductions Withheld in Error

CORE - Refund -Deductions Withheld in Error

Bill Section 05.520

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

CORE DECISION ITEM

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

Budget Unit 350162B
 Bill Section 05.520

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 8/31/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Refunds Expense	60,000	0.00	32,391	0.00	60,000	0.00	158	0.00	60,000	0.00	0	0.00
Total PSD	60,000	0.00	32,391	0.00	60,000	0.00	158	0.00	60,000	0.00	0	0.00
Grand Total	60,000	0.00	32,391	0.00	60,000	0.00	158	0.00	60,000	0.00	0	0.00

CORE DECISION ITEM

Employee Benefits
Voluntary Life Insurance
CORE - Voluntary Life Insurance

Budget Unit 350163B

Bill Section 05.525

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	3,900,000	3,900,000
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	3,900,000	3,900,000

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

Other Funds: 1910:Missouri State Employees Voluntary Life Insurance Fu

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

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

2. CORE DESCRIPTION

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

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

N/A

CORE DECISION ITEM

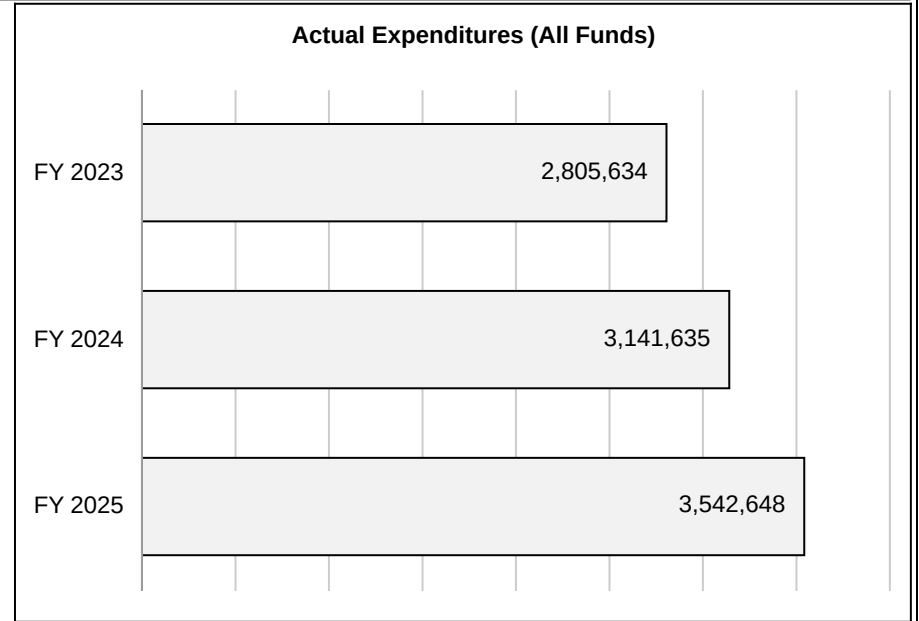
Employee Benefits
Voluntary Life Insurance
CORE - Voluntary Life Insurance

Budget Unit 350163B

Bill Section 05.525

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 8/31/25
Appropriations (All Funds)	3,900,000	3,900,000	3,900,000	3,900,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	3,900,000	3,900,000	3,900,000	3,900,000
Actual Expenditures (all Fund	2,805,634	3,141,635	3,542,648	776,706
Unexpended (All Funds)	1,094,366	758,365	357,352	3,123,294
Unexpended by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	1,094,366	758,365	357,352	3,123,294



*Restricted amount is as of

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

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

CORE DECISION ITEM

Employee Benefits
Voluntary Life Insurance
CORE - Voluntary Life Insurance

Budget Unit 350163B

Bill Section 05.525

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	3,900,000	3,900,000	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	3,900,000	3,900,000	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	0	0	3,900,000	3,900,000	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	3,900,000	3,900,000	
Department Request Adjustments							

CORE DECISION ITEM

Employee Benefits
Voluntary Life Insurance
CORE - Voluntary Life Insurance

Budget Unit 350163B
Bill Section 05.525

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

CORE DECISION ITEM

Employee Benefits
Voluntary Life Insurance
CORE - Voluntary Life Insurance

Budget Unit 350163B
Bill Section 05.525

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 8/31/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Benefits Expenses	3,900,000	0.00	3,542,648	0.00	3,900,000	0.00	776,706	0.00	3,900,000	0.00	0	0.00
Total PS	3,900,000	0.00	3,542,648	0.00	3,900,000	0.00	776,706	0.00	3,900,000	0.00	0	0.00
Grand Total	3,900,000	0.00	3,542,648	0.00	3,900,000	0.00	776,706	0.00	3,900,000	0.00	0	0.00

CORE DECISION ITEM

Employee Benefits
Cafeteria Plan Contingency
CORE - Cafeteria Plan Contingency

Budget Unit 350164B

Bill Section 05.530

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	1	0	0	1
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	1	0	0	1

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

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

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

2. CORE DESCRIPTION

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

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

N/A

CORE DECISION ITEM

Employee Benefits
Cafeteria Plan Contingency
CORE - Cafeteria Plan Contingency

Budget Unit 350164B

Bill Section 05.530

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026	Actual Expenditures (All Funds)						
	Actual	Actual	Actual	Current Yr. as of 8/31/25							
Appropriations (All Funds)	1	1	1	1	FY 2023						
Less Reverted (All Funds)	0	0	0	0							
Less Restricted (All Funds)*	0	0	0	0							
Less Transfers Out	0	0	0	0							
Plus Transfers In	0	0	0	0							
Budget Authority (All Funds)	1	1	1	1	FY 2024						
Actual Expenditures (all Fund	0	0	0	0							
Unexpended (All Funds)	1	1	1	1							
Unexpended by Fund:											
General Revenue	1	1	1	1							
Federal	0	0	0	0	FY 2025						
Other	0	0	0	0							

*Restricted amount is as of

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

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

CORE DECISION ITEM

Employee Benefits
Cafeteria Plan Contingency
CORE - Cafeteria Plan Contingency

Budget Unit 350164B

Bill Section 05.530

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	1	0	0	1	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	1	0	0	1	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	1	0	0	1	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	1	0	0	1	
Department Request Adjustments							

CORE DECISION ITEM

Employee Benefits
Cafeteria Plan Contingency
CORE - Cafeteria Plan Contingency

Budget Unit 350164B

Bill Section 05.530

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

CORE DECISION ITEM

Employee Benefits
Cafeteria Plan Contingency
CORE - Cafeteria Plan Contingency

Budget Unit 350164B
Bill Section 05.530

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 8/31/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Benefits Expenses	1	0.00	0	0.00	1	0.00	0	0.00	1	0.00	0	0.00
Total PS	1	0.00	0	0.00	1	0.00	0	0.00	1	0.00	0	0.00
Grand Total	1	0.00	0	0.00	1	0.00	0	0.00	1	0.00	0	0.00

CORE DECISION ITEM

Employee Benefits
HR Contingency
CORE - HR Contingency

Budget Unit 350165B

Bill Section 05.535

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	36,000	0	0	36,000
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	36,000	0	0	36,000
FTE	0.00	0.00	0.00	0.00
Est. Fringe	14,479	0	0	14,479
<i>Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

2. CORE DESCRIPTION

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

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

N/A

CORE DECISION ITEM

Employee Benefits
HR Contingency
CORE - HR Contingency

Budget Unit 350165B

Bill Section 05.535

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026	Actual Expenditures (All Funds)						
	Actual	Actual	Actual	Current Yr. as of 8/31/25							
Appropriations (All Funds)	36,000	36,000	36,000	36,000	FY 2023						
Less Reverted (All Funds)	0	0	0	0							
Less Restricted (All Funds)*	0	0	0	0							
Less Transfers Out	0	0	0	0							
Plus Transfers In	0	0	0	0							
Budget Authority (All Funds)	36,000	36,000	36,000	36,000	FY 2024						
Actual Expenditures (all Fund	0	0	0	0							
Unexpended (All Funds)	36,000	36,000	36,000	36,000							
Unexpended by Fund:											
General Revenue	36,000	36,000	36,000	36,000	FY 2025						
Federal	0	0	0	0							
Other	0	0	0	0							

*Restricted amount is as of

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

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

CORE DECISION ITEM

Employee Benefits
HR Contingency
CORE - HR Contingency

Budget Unit 350165B

Bill Section 05.535

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	36,000	0	0	36,000	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	36,000	0	0	36,000	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	36,000	0	0	36,000	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	36,000	0	0	36,000	
Department Request Adjustments							

CORE DECISION ITEM

Employee Benefits
HR Contingency
CORE - HR Contingency

Budget Unit 350165B

Bill Section 05.535

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

CORE DECISION ITEM

Employee Benefits
HR Contingency
CORE - HR Contingency

Budget Unit 350165B
Bill Section 05.535

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 8/31/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Benefit Eligible Wages	36,000	0.00	0	0.00	36,000	0.00	0	0.00	36,000	0.00	0	0.00
Total PS	36,000	0.00	0	0.00	36,000	0.00	0	0.00	36,000	0.00	0	0.00
Grand Total	36,000	0.00	0	0.00	36,000	0.00	0	0.00	36,000	0.00	0	0.00

CORE DECISION ITEM

Employee Benefits
Workers' Compensation
CORE - Workers' Compensation

Budget Unit 350166B

Bill Section 05.540

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	37,402,834	0	900,000	38,302,834
PSD	5,104,939	0	300,000	5,404,939
TRF	0	0	0	0
Total	42,507,773	0	1,200,000	43,707,773

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

Other Funds: 1609:Conservation Commission Fund

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

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

2. CORE DESCRIPTION

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

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

Risk Management

CORE DECISION ITEM

Employee Benefits
Workers' Compensation
CORE - Workers' Compensation

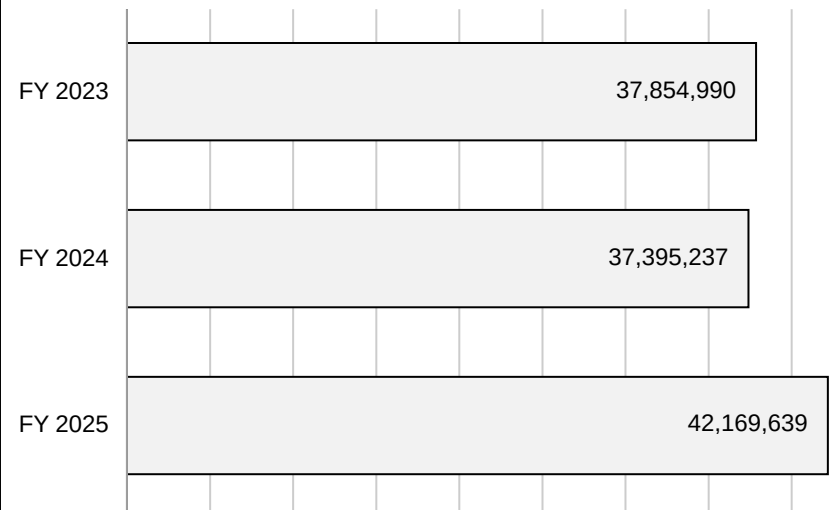
Budget Unit 350166B

Bill Section 05.540

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 8/31/25
Appropriations (All Funds)	39,134,152	38,947,773	42,347,773	43,707,773
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	39,134,152	38,947,773	42,347,773	43,707,773
Actual Expenditures (all Fund	37,854,990	37,395,237	42,169,639	8,653,525
Unexpended (All Funds)	1,279,162	1,552,536	178,134	35,054,248
Unexpended by Fund:				
General Revenue	978,010	1,396,928	18,651	34,025,885
Federal	0	0	0	0
Other	301,151	155,608	159,483	1,028,363

Actual Expenditures (All Funds)



*Restricted amount is as of

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

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

CORE DECISION ITEM

Employee Benefits
Workers' Compensation
CORE - Workers' Compensation

Budget Unit 350166B

Bill Section 05.540

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	37,402,834	0	900,000	38,302,834	
	PD	0.00	5,104,939	0	300,000	5,404,939	
	TRF	0.00	0	0	0	0	
	Total	0.00	42,507,773	0	1,200,000	43,707,773	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	37,402,834	0	900,000	38,302,834	
	PD	0.00	5,104,939	0	300,000	5,404,939	
	TRF	0.00	0	0	0	0	
	Total	0.00	42,507,773	0	1,200,000	43,707,773	
Department Request Adjustments							

CORE DECISION ITEM

Employee Benefits
 Workers' Compensation
 CORE - Workers' Compensation

Budget Unit 350166B

Bill Section 05.540

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	37,402,834	0	900,000	38,302,834	
	PD	0.00	5,104,939	0	300,000	5,404,939	
	TRF	0.00	0	0	0	0	
	Total	0.00	42,507,773	0	1,200,000	43,707,773	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	

CORE DECISION ITEM

Employee Benefits
Workers' Compensation
CORE - Workers' Compensation

Budget Unit 350166B

Bill Section 05.540

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 8/31/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Supplies	15,000	0.00	14,491	0.00	15,000	0.00	10	0.00	15,000	0.00	0	0.00
Communications Services and Supplies	15,000	0.00	4,999	0.00	15,000	0.00	876	0.00	15,000	0.00	0	0.00
Professional Services	36,912,334	0.00	36,702,747	0.00	38,272,334	0.00	7,692,850	0.00	38,272,334	0.00	0	0.00
Maintenance and Repair Services	100	0.00	264,835	0.00	100	0.00	0	0.00	100	0.00	0	0.00
Computer Equipment	100	0.00	0	0.00	100	0.00	0	0.00	100	0.00	0	0.00
Office Equipment Expenses	100	0.00	0	0.00	100	0.00	0	0.00	100	0.00	0	0.00
Other Equipment	100	0.00	16,489	0.00	100	0.00	16,285	0.00	100	0.00	0	0.00
Miscellaneous Expenses	100	0.00	5,000	0.00	100	0.00	0	0.00	100	0.00	0	0.00
Total EE	36,942,834	0.00	37,008,561	0.00	38,302,834	0.00	7,710,020	0.00	38,302,834	0.00	0	0.00
Program Disbursements	5,404,939	0.00	5,161,078	0.00	5,404,939	0.00	943,505	0.00	5,404,939	0.00	0	0.00
Total PSD	5,404,939	0.00	5,161,078	0.00	5,404,939	0.00	943,505	0.00	5,404,939	0.00	0	0.00
Grand Total	42,347,773	0.00	42,169,639	0.00	43,707,773	0.00	8,653,525	0.00	43,707,773	0.00	0	0.00

NEW DECISION ITEM

RANK: OF

Budget Unit 350166B

Bill Section 5.540

**Office of Administration
Employee Benefits
Workers Comp CTC
DI# NOP.35B.034**

1. AMOUNT OF REQUEST

FY 2027 Department Request				
	GR	Federal	Other	Total
PS	0	0	0	0
EE	5,700,000	0	0	5,700,000
PSD	0	0	0	0
TRF	0	0	0	0
Total	5,700,000	0	0	5,700,000
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

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

FY 2027 Governor's Recommended				
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

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

2. THIS REQUEST CAN BE CATEGORIZED AS:

Cost to Continue

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

The State of Missouri is responsible for payment of workers' compensation benefits to injured state employees in accordance with Chapter 287, RSMo. This core funding is to fulfill the statutory requirements for payment of employee indemnity, medical, and settlement expenses incurred because of a work-related injury or illness. Certain administrative, legal, loss control, and claims mitigation costs included are authorized, in part, by Section 105.810, RSMo. Over the past three fiscal years, the appropriation had substantial and systemic decrease in available lapse. Beginning of the fiscal year 2026, cost increases are projected to exceed the available appropriation and will require a supplemental request. This request is for workers' compensation E&E increases to allow sufficient appropriation authority for payment of employee indemnity, medical, and settlement expenses incurred because of a work-related injury or illness.

NEW DECISION ITEM

RANK: OF

Budget Unit 350166B

**Office of Administration
Employee Benefits
Workers Comp CTC
DI# NOP.35B.034**

Bill Section 5.540

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

Workers Compensation expenditures increased from FY24 to FY25 which has reduced the available lapse. The workers' compensation requested amount is based on a 5% anticipated increase in medical costs which is projected to exceed the available appropriation in FY26 and FY27. There is a corresponding supplemental request.

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

Budget Account Class/Job Class	DTREQ GR DOLLAR	DTREQ GR FTE	DTREQ FED DOLLAR	DTREQ FED FTE	DTREQ OTHER DOLLAR	DTREQ OTHER FTE	DTREQ TOTAL DOLLAR	DTREQ TOTAL FTE	DTREQ One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
619ZZZZ:Supplies	5,700,000		0		0		5,700,000		0
Total EE	5,700,000		0		0		5,700,000		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	5,700,000	0.00	0	0.00	0	0.00	5,700,000	0.00	0
Budget Account Class/Job Class	GVREC GR DOLLAR	GVREC GR FTE	GVREC FED DOLLAR	GVREC FED FTE	GVREC OTHER DOLLAR	GVREC OTHER FTE	GVREC TOTAL DOLLAR	GVREC TOTAL FTE	GVREC One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	0	0.00	0	0.00	0	0.00	0	0.00	0

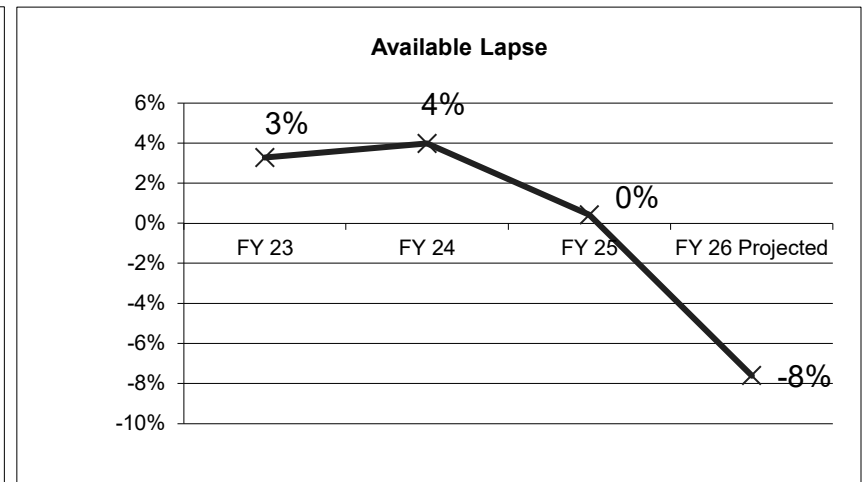
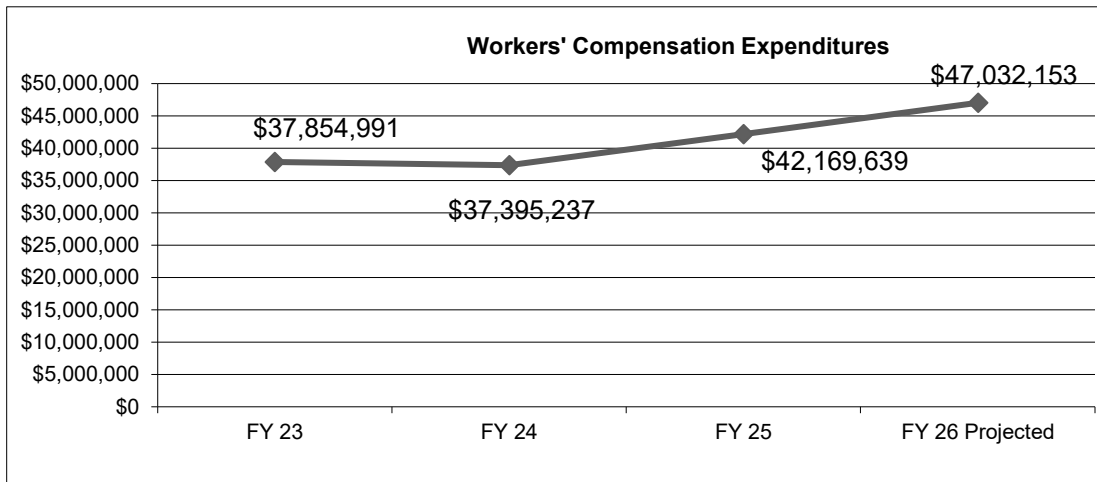
NEW DECISION ITEM

RANK: _____ OF _____

Department Office of Administration		Budget Unit 350166B
Employee Benefits		
DI Name Workers' Compensation	DI# NOP.35B.034	HB Section 05.540

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

Over the past three fiscal years, the appropriation available lapse decreased from 3% in fiscal year 2023 to 0% in fiscal year 2025. The requested workers' compensation professional services expense amount is based on 5% anticipated increase in medical costs and the projected decrease in available lapse to 0% and may exceed the available appropriation and may require a supplemental request.



NEW DECISION ITEM									
RANK: _____ OF _____									
Department Office of Administration					Budget Unit 350166B				
Employee Benefits									
DI Name Workers' Compensation			DI# NOP.35B.034		HB Section			05.540	
5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.									
Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0		
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
					0		0		
Professional Services	5,700,000				0		5,700,000		
Total EE	5,700,000		0		0		5,700,000		0
							0		
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	5,700,000	0.0	0	0.0	0	0.0	5,700,000	0.0	0

NEW DECISION ITEM									
RANK: _____ OF _____									
Department Office of Administration					Budget Unit 350166B				
Employee Benefits									
DI Name Workers' Compensation			DI# NOP.35B.034		HB Section 05.540				
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0		
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0

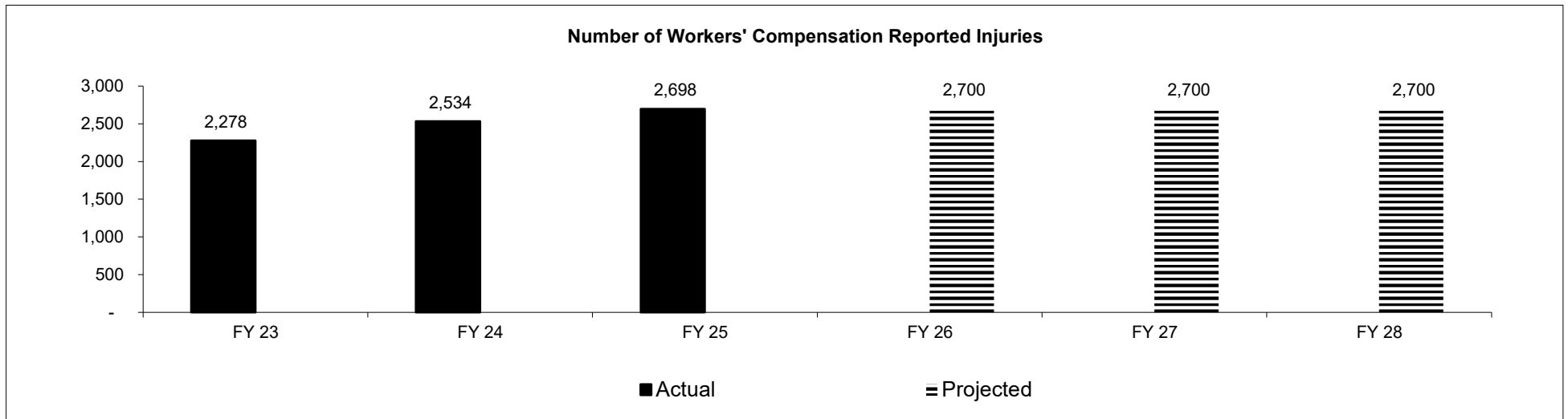
NEW DECISION ITEM

RANK: _____ **OF** _____

Department Office of Administration	Budget Unit 350166B
Employee Benefits	
DI Name Workers' Compensation	DI# NOP.35B.034
	HB Section 05.540

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

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



NEW DECISION ITEM

RANK: _____ **OF** _____

Department Office of Administration

Budget Unit 350166B

Employee Benefits

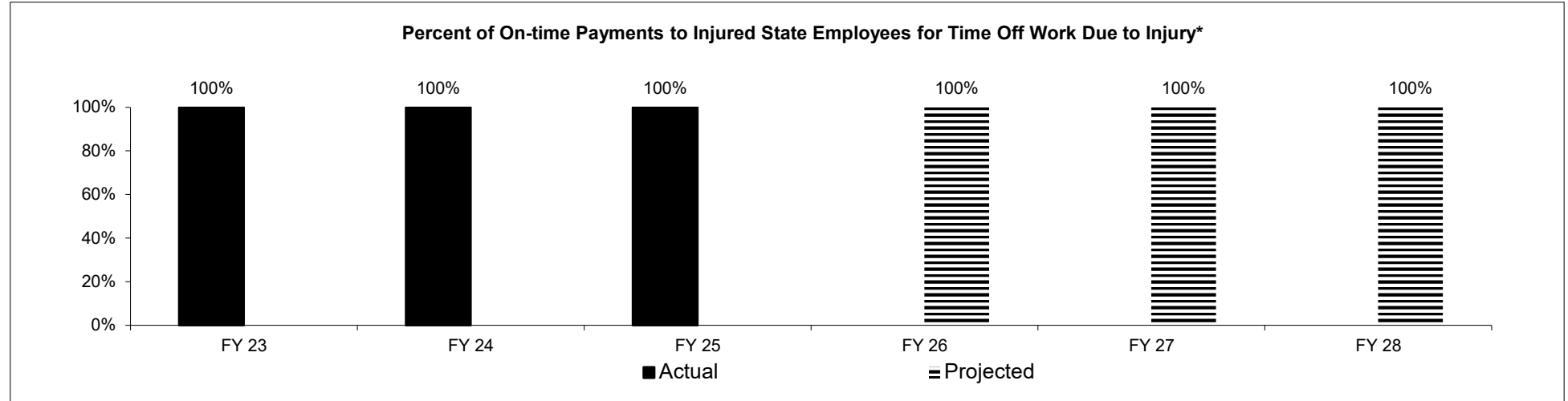
DI Name Workers' Compensation

DI# NOP.35B.034

HB Section

05.540

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



*Initial payment for lost wages

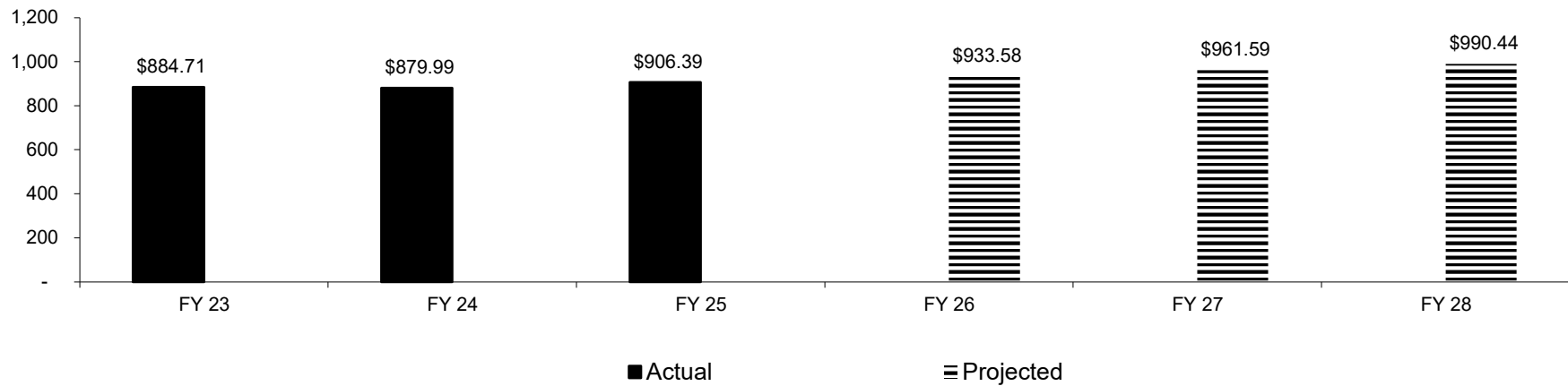
NEW DECISION ITEM

RANK: _____ **OF** _____

Department Office of Administration	Budget Unit 350166B
Employee Benefits	
DI Name Workers' Compensation	DI# NOP.35B.034
	HB Section 05.540

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

Workers' Compensation Benefit Cost per Employee *



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

NEW DECISION ITEM

RANK: _____ **OF** _____

Department Office of Administration

Budget Unit 350166B

Employee Benefits

DI Name Workers' Compensation

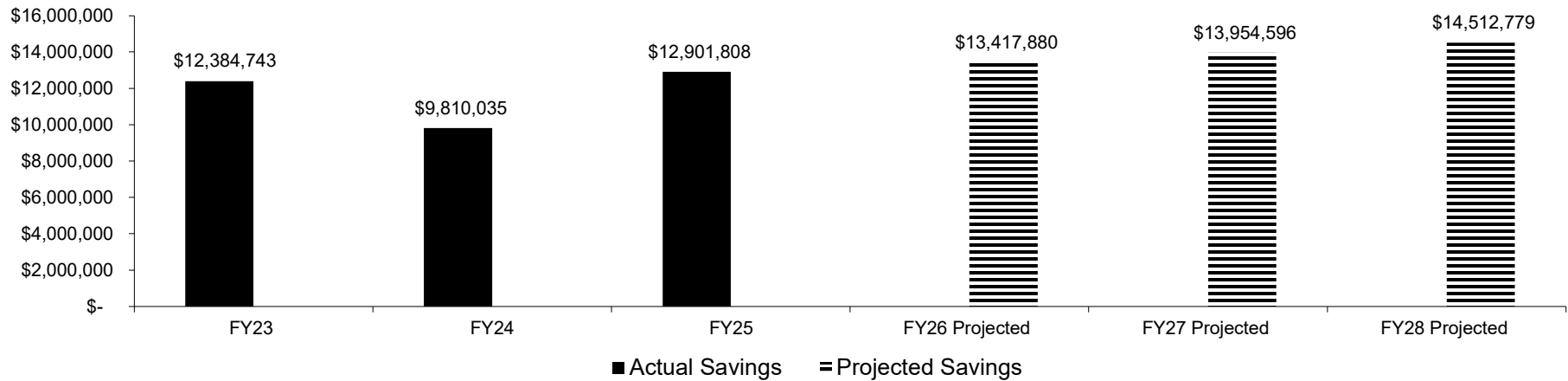
DI# NOP.35B.034

HB Section

05.540

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

Workers' Compensation - Medical Cost Savings *



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

NEW DECISION ITEM			
RANK: _____		OF _____	
Department Office of Administration		Budget Unit 350166B	
Employee Benefits			
DI Name Workers' Compensation	DI# NOP.35B.034	HB Section	05.540
7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:			
The department will request funding to continue to ensure that workers' compensation expenses appropriation is sufficient for payment of employee indemnity, medical, and settlement expenses incurred because of a work-related injury or illness.			

CORE DECISION ITEM

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

Budget Unit 350167B

Bill Section 05.545

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	5,016,792	3,949,150	8,965,942
Total	0	5,016,792	3,949,150	8,965,942

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

Federal Funds: Various Funds

Other Funds: Various Funds

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

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

2. CORE DESCRIPTION

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

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

Risk Management

CORE DECISION ITEM

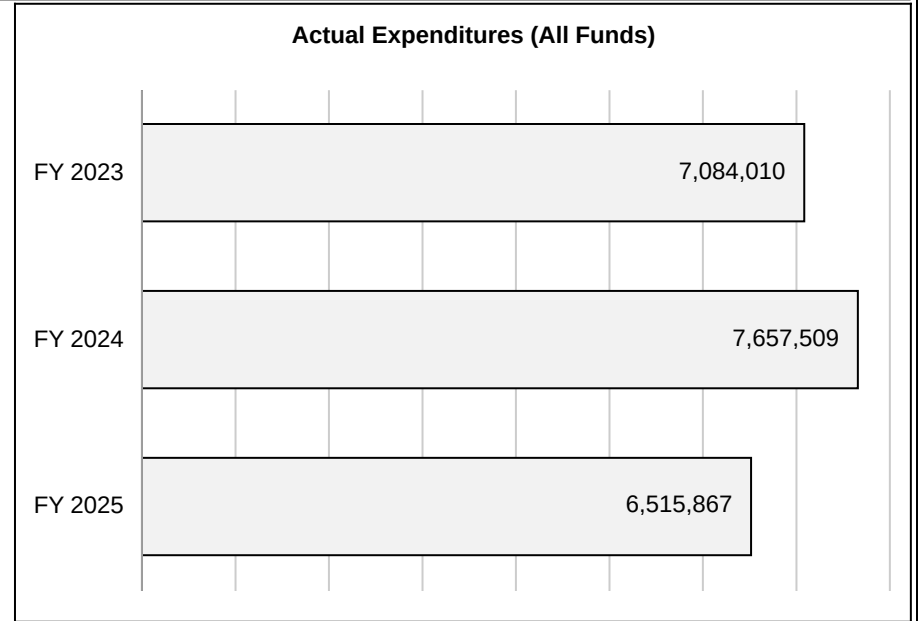
Employee Benefits
Workers' Compensation Transfer
CORE - Workers' Compensation Transfer

Budget Unit 350167B

Bill Section 05.545

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 8/31/25
Appropriations (All Funds)	8,965,942	8,965,942	8,965,942	8,965,942
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	(1,245,762)	(1,811,468)	(788,087)	0
Plus Transfers In	1,245,762	1,811,468	788,087	0
Budget Authority (All Funds)	8,965,942	8,965,942	8,965,942	8,965,942
Actual Expenditures (all Fund	7,084,010	7,657,509	6,515,867	0
Unexpended (All Funds)	1,881,932	1,308,433	2,450,075	8,965,942
Unexpended by Fund:				
General Revenue	0	0	0	0
Federal	860,518	989,208	1,571,855	5,016,792
Other	1,021,414	319,225	878,220	3,949,150



*Restricted amount is as of

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

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

CORE DECISION ITEM

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

Budget Unit 350167B

Bill Section 05.545

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	5,016,792	3,949,150	8,965,942	
	Total	0.00	0	5,016,792	3,949,150	8,965,942	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	5,016,792	3,949,150	8,965,942	
	Total	0.00	0	5,016,792	3,949,150	8,965,942	
Department Request Adjustments							

CORE DECISION ITEM

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

Budget Unit 350167B

Bill Section 05.545

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

CORE DECISION ITEM

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

Budget Unit 350167B

Bill Section 05.545

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 8/31/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	8,965,942	0.00	6,515,867	0.00	8,965,942	0.00	0	0.00	8,965,942	0.00	0	0.00
Total TRF	8,965,942	0.00	6,515,867	0.00	8,965,942	0.00	0	0.00	8,965,942	0.00	0	0.00
Grand Total	8,965,942	0.00	6,515,867	0.00	8,965,942	0.00	0	0.00	8,965,942	0.00	0	0.00

CORE DECISION ITEM

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

Budget Unit 350168B
Bill Section 05.550

1. CORE FINANCIAL SUMMARY

	FY 2027 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	2,375,000	0	125,000	2,500,000
TRF	0	0	0	0
Total	2,375,000	0	125,000	2,500,000

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

Other Funds: 1609:Conservation Commission Fund

	FY 2027 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

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

2. CORE DESCRIPTION

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

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

Risk Management

CORE DECISION ITEM

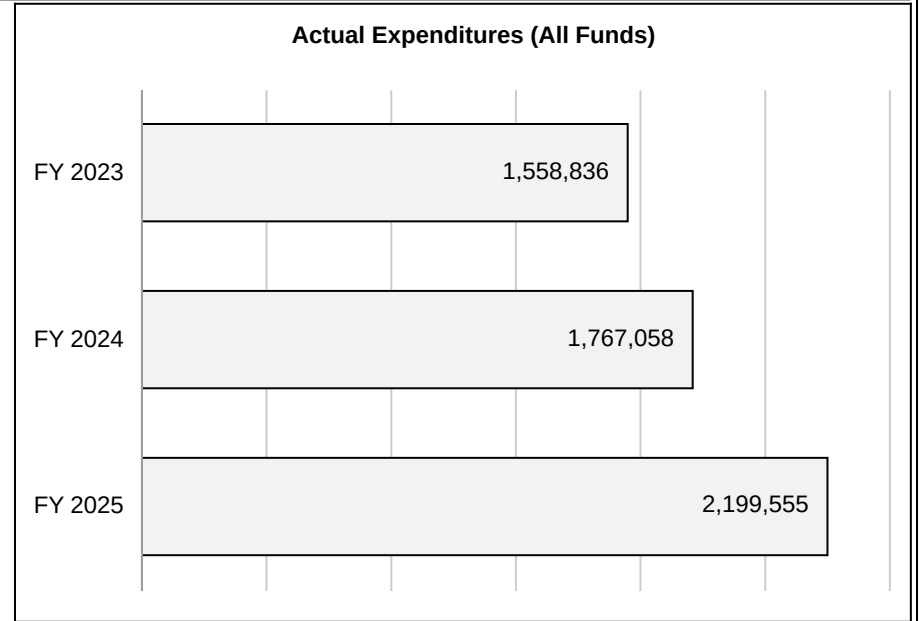
Employee Benefits
Workers' Compensation Tax
CORE - Workers' Compensation Tax

Budget Unit 350168B

Bill Section 05.550

4. FINANCIAL HISTORY

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Current Yr. as of 8/31/25
Appropriations (All Funds)	2,500,000	2,500,000	2,500,000	2,500,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	2,500,000	2,500,000	2,500,000	2,500,000
Actual Expenditures (all Fund	1,558,836	1,767,058	2,199,555	943,152
Unexpended (All Funds)	941,164	732,942	300,445	1,556,848
Unexpended by Fund:				
General Revenue	849,160	672,321	249,135	1,431,848
Federal	0	0	0	0
Other	92,004	60,621	51,310	125,000



*Restricted amount is as of

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

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

CORE DECISION ITEM

Employee Benefits

Budget Unit 350168B

Workers' Compensation Tax

CORE - Workers' Compensation Tax

Bill Section 05.550

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	2,375,000	0	125,000	2,500,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	2,375,000	0	125,000	2,500,000	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 27 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	2,375,000	0	125,000	2,500,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	2,375,000	0	125,000	2,500,000	
Department Request Adjustments							

CORE DECISION ITEM

Employee Benefits

Budget Unit 350168B

Workers' Compensation Tax

CORE - Workers' Compensation Tax

Bill Section 05.550

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

CORE DECISION ITEM

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

Budget Unit 350168B
 Bill Section 05.550

Summary of the Core by Expenditure Types

Account	FY25 Budget		FY25 Actual		FY26 Budget		FY26 Actual as of 8/31/25		FY27 DTREQ		FY27 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Program Disbursements	2,500,000	0.00	2,199,555	0.00	2,500,000	0.00	943,152	0.00	2,500,000	0.00	0	0.00
Total PSD	2,500,000	0.00	2,199,555	0.00	2,500,000	0.00	943,152	0.00	2,500,000	0.00	0	0.00
Grand Total	2,500,000	0.00	2,199,555	0.00	2,500,000	0.00	943,152	0.00	2,500,000	0.00	0	0.00