

**MISSOURI
DEPARTMENT OF REVENUE**



FY2026 BUDGET REQUEST

**with Governor's Recommendations
Appropriations Book**

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Revenue Summary

FINANCIAL SUMMARY

	FY24 Actual Final	FY25 Budget Final	FY26 Department Request	FY26 Governor Recommended
Administration Division Summary	\$26,595,552	\$26,337,950	\$27,649,600	\$27,979,730
General Counsels Office Summary	5,947,903	6,805,659	6,612,727	6,813,496
Motor Vehicle And Driver License Division Summary	19,204,800	22,357,076	24,913,531	25,020,885
Taxation Division Summary	1,928,529,542	2,328,820,989	2,328,545,989	2,443,450,339
State Tax Commission Summary	13,932,403	14,180,427	14,228,119	14,368,471
Mo Lottery Commission Summary	714,291,660	768,007,638	734,764,946	775,413,794
Revenue	795,322,673	1,104,365,944	1,104,120,790	1,104,121,555
DEPARTMENT TOTAL	\$3,503,824,533	\$4,270,875,683	\$4,240,835,702	\$4,397,168,270
General Revenue Fund Type	1,710,327,452	1,834,006,529	1,834,319,607	1,949,908,745
Federal Fund Type	1,730,678	4,283,115	4,283,115	4,296,930
Other Fund Type	1,791,766,403	2,432,586,039	2,402,232,980	2,442,962,595
Total Full-Time Equivalent Employee	1,205.13	1,309.05	1,324.05	1,324.05
General Revenue Fund Type	782.04	841.02	841.02	841.02
Federal Fund Type	3.41	4.74	4.74	4.74
Other Fund Type	419.68	463.29	478.29	478.29
Counted and Not Counted				

FLEXIBILITY REQUEST FORM

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

DEPARTMENT REQUEST

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

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

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

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

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

NEW DECISION ITEM

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Pay Plan
DI# SWO.GV.002

1. AMOUNT OF REQUEST

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	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.

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	2,000,138	13,815	1,215,555	3,229,508
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	2,000,138	13,815	1,215,555	3,229,508
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: 1132:Department of Revenue Federal

Other Funds: Various Funds

2. THIS REQUEST CAN BE CATEGORIZED AS:

Pay Plan

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 FY 2026 budget includes appropriation authority for a time of service adjustment plan for full-time state employees. This would provide a 1% salary increase for every two years of continuous state service and would cap out at 10% for 20 years of service. This excludes job classes with statutorily-set salaries, the Departments of Transportation and Conservation, and certain job classes within the Missouri State Highway Patrol, who have existing time of service pay structures. State employees working in 24/7 facilities that already have this time of service pay plan will get a one percent cost of living adjustment.

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

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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 appropriated amounts for the Fiscal Year 2026 pay plan are based on current time of state service for all full-time employees.

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	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>
Total EE	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Total PSD	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Total TRF	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Grand Total	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>
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
009700 - STATE DEPARTMENT DIRECTOR	10,163	0.00	0	0.00	1,256	0.00	11,419	0.00	0
009703 - DESIGNATED PRINCIPAL ASST DEPT	26,903	0.00	0	0.00	11,170	0.00	38,073	0.00	0
009705 - DIVISION DIRECTOR	30,801	0.00	0	0.00	41,353	0.00	72,154	0.00	0
009707 - DESIGNATED PRINCIPAL ASST DIV	56,790	0.00	0	0.00	30,216	0.00	87,006	0.00	0
009714 - OUT-STATE AUDIT PERSONNEL	110,875	0.00	0	0.00	0	0.00	110,875	0.00	0

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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
009722 - ASSOCIATE COUNSEL	3,084	0.00	0	0.00	2,849	0.00	5,933	0.00	0
009730 - PARALEGAL	1,200	0.00	0	0.00	0	0.00	1,200	0.00	0
009734 - LEGAL COUNSEL	2,220	0.00	0	0.00	1,228	0.00	3,448	0.00	0
009735 - CHIEF COUNSEL	4,200	0.00	0	0.00	0	0.00	4,200	0.00	0
009736 - HEARINGS OFFICER	720	0.00	0	0.00	0	0.00	720	0.00	0
009739 - COMMISSION MEMBER	5,463	0.00	0	0.00	0	0.00	5,463	0.00	0
009740 - COMMISSION CHAIRMAN	8,195	0.00	0	0.00	0	0.00	8,195	0.00	0
009748 - SENIOR COUNSEL	35,543	0.00	0	0.00	18,587	0.00	54,130	0.00	0
009754 - GENERAL COUNSEL - DIVISION	960	0.00	0	0.00	0	0.00	960	0.00	0
009768 - DEPUTY GENERAL COUNSEL	845	0.00	0	0.00	362	0.00	1,207	0.00	0
009775 - SENIOR HEARINGS OFFICER	721	0.00	0	0.00	0	0.00	721	0.00	0
009776 - MANAGING COUNSEL	26,662	0.00	0	0.00	6,968	0.00	33,630	0.00	0
009777 - APPELLATE COUNSEL	0	0.00	764	0.00	0	0.00	764	0.00	0
009778 - GENERAL COUNSEL	7,512	0.00	0	0.00	3,220	0.00	10,732	0.00	0
009870 - SPECIAL ASST OFFICIAL & ADMSTR	7,872	0.00	0	0.00	2,074	0.00	9,946	0.00	0
009871 - SPECIAL ASST PROFESSIONAL	3,715	0.00	0	0.00	0	0.00	3,715	0.00	0
009874 - SPECIAL ASST PARAPROFESSIONAL	0	0.00	0	0.00	6,414	0.00	6,414	0.00	0
009875 - SPECIAL ASST OFFICE & CLERICAL	21,092	0.00	0	0.00	2,476	0.00	23,568	0.00	0
009878 - PRINCIPAL ASST BOARD/COMMISSON	9,200	0.00	0	0.00	15,403	0.00	24,603	0.00	0

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02AM20 - ADMIN SUPPORT ASSISTANT	54,966	0.00	0	0.00	22,091	0.00	77,057	0.00	0
02AM30 - LEAD ADMIN SUPPORT ASSISTANT	13,945	0.00	0	0.00	18,651	0.00	32,596	0.00	0
02AM40 - ADMIN SUPPORT PROFESSIONAL	7,511	0.00	198	0.00	28,814	0.00	36,523	0.00	0
02AM50 - ADMINISTRATIVE MANAGER	209,751	0.00	0	0.00	25,155	0.00	234,906	0.00	0
02CS10 - ASSOCIATE CUSTOMER SERVICE REP	38,459	0.00	0	0.00	20,343	0.00	58,802	0.00	0
02CS20 - CUSTOMER SERVICE REP	198,474	0.00	0	0.00	142,287	0.00	340,761	0.00	0
02CS30 - LEAD CUSTOMER SERVICE REP	66,034	0.00	2,440	0.00	32,775	0.00	101,249	0.00	0
02CS40 - CUSTOMER SERVICE SUPERVISOR	16,391	0.00	0	0.00	0	0.00	16,391	0.00	0
02CS50 - CUSTOMER SERVICE MANAGER	61,034	0.00	0	0.00	58,191	0.00	119,225	0.00	0
02PS10 - PROGRAM ASSISTANT	464	0.00	0	0.00	0	0.00	464	0.00	0
02PS20 - PROGRAM SPECIALIST	4,691	0.00	0	0.00	571	0.00	5,262	0.00	0
02PS30 - SENIOR PROGRAM SPECIALIST	0	0.00	0	0.00	5,867	0.00	5,867	0.00	0
02PS40 - PROGRAM COORDINATOR	0	0.00	0	0.00	8,078	0.00	8,078	0.00	0
02RD10 - RESEARCH/DATA ASSISTANT	13,597	0.00	0	0.00	0	0.00	13,597	0.00	0
02RD20 - ASSOC RESEARCH/DATA ANALYST	45,952	0.00	3,710	0.00	16,188	0.00	65,850	0.00	0

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02RD30 - RESEARCH/DATA ANALYST	39,994	0.00	0	0.00	22,539	0.00	62,533	0.00	0
02RD40 - SENIOR RESEARCH/DATA ANALYST	8,225	0.00	0	0.00	0	0.00	8,225	0.00	0
02RD50 - RESEARCH DATA ANALYSIS SPV/MGR	9,027	0.00	0	0.00	8,723	0.00	17,750	0.00	0
02SK20 - STORES/WAREHOUSE ASSOCIATE	1,552	0.00	0	0.00	7,951	0.00	9,503	0.00	0
02SK30 - STORES/WAREHOUSE SUPERVISOR	3,540	0.00	0	0.00	1,309	0.00	4,849	0.00	0
03MM20 - SENIOR MULTIMEDIA SPECIALIST	0	0.00	0	0.00	5,778	0.00	5,778	0.00	0
03PR10 - PUBLIC RELATIONS SPECIALIST	10,605	0.00	0	0.00	1,371	0.00	11,976	0.00	0
03PR20 - SR PUBLIC RELATIONS SPECIALIST	568	0.00	0	0.00	0	0.00	568	0.00	0
03PR30 - PUBLIC RELATIONS COORDINATOR	6,654	0.00	0	0.00	7,550	0.00	14,204	0.00	0
08TD20 - STAFF DEVELOPMENT TRAINER	2,586	0.00	0	0.00	11,796	0.00	14,382	0.00	0
08TD40 - SR STAFF DEV TRAINING SPEC	6,319	0.00	0	0.00	143	0.00	6,462	0.00	0
11AC20 - ACCOUNTS ASSISTANT	5,241	0.00	0	0.00	4,411	0.00	9,652	0.00	0
11AC30 - SENIOR ACCOUNTS ASSISTANT	17,672	0.00	0	0.00	15,210	0.00	32,882	0.00	0
11AC60 - INTERMEDIATE ACCOUNTANT	0	0.00	0	0.00	7,515	0.00	7,515	0.00	0
11AC70 - SENIOR ACCOUNTANT	1,876	0.00	0	0.00	730	0.00	2,606	0.00	0

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11AC80 - ACCOUNTANT SUPERVISOR	0	0.00	0	0.00	15,117	0.00	15,117	0.00	0
11AC90 - ACCOUNTANT MANAGER	7,934	0.00	0	0.00	1,645	0.00	9,579	0.00	0
11AD10 - ASSOCIATE AUDITOR	2,448	0.00	0	0.00	1,080	0.00	3,528	0.00	0
11AD20 - AUDITOR	0	0.00	0	0.00	4,458	0.00	4,458	0.00	0
11AD40 - AUDITOR SUPERVISOR	2,849	0.00	0	0.00	1,164	0.00	4,013	0.00	0
11EN30 - ECONOMIST	9,446	0.00	0	0.00	0	0.00	9,446	0.00	0
11PN30 - PROCUREMENT SPECIALIST	4,499	0.00	0	0.00	1,664	0.00	6,163	0.00	0
12HR10 - HUMAN RESOURCES ASSISTANT	3,680	0.00	0	0.00	3,535	0.00	7,215	0.00	0
12HR20 - HUMAN RESOURCES GENERALIST	3,912	0.00	0	0.00	1,401	0.00	5,313	0.00	0
12HR30 - HUMAN RESOURCES SPECIALIST	927	0.00	0	0.00	187	0.00	1,114	0.00	0
12HR40 - HUMAN RESOURCES MANAGER	4,712	0.00	0	0.00	9,634	0.00	14,346	0.00	0
14AS10 - ASSOC APPLICATIONS DEVELOPER	0	0.00	0	0.00	1,190	0.00	1,190	0.00	0
14AS20 - APPLICATIONS DEVELOPER	0	0.00	0	0.00	1,268	0.00	1,268	0.00	0
14AS30 - SENIOR APPLICATIONS DEVELOPER	0	0.00	0	0.00	2,150	0.00	2,150	0.00	0
14AS40 - APPLICATIONS DEVELOPMENT SPEC	0	0.00	0	0.00	7,614	0.00	7,614	0.00	0
14IP20 - SENIOR BUSINESS ANALYST	0	0.00	0	0.00	4,563	0.00	4,563	0.00	0

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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
14NI10 - NETWORK INFRASTRUCTURE TECH	0	0.00	0	0.00	1,649	0.00	1,649	0.00	0
14NI30 - NETWORK INFRASTRUCTURE ARCHTCT	0	0.00	0	0.00	6,414	0.00	6,414	0.00	0
14NI40 - NETWORK INFRASTRUCTURE SPV	0	0.00	0	0.00	8,847	0.00	8,847	0.00	0
14QC20 - QUALITY CONTROL SPECIALIST	0	0.00	0	0.00	7,007	0.00	7,007	0.00	0
14SA30 - SR SYSTEMS ADMINISTRATION SPEC	0	0.00	0	0.00	6,394	0.00	6,394	0.00	0
14SE20 - CYBERSECURITY ANALYST	0	0.00	0	0.00	6,488	0.00	6,488	0.00	0
14TS20 - CLIENT SUPPORT TECH- TIER 2	0	0.00	0	0.00	11,288	0.00	11,288	0.00	0
15LS10 - DOCKET CLERK	874	0.00	0	0.00	715	0.00	1,589	0.00	0
15LS30 - LEGAL ASSISTANT	13,494	0.00	0	0.00	3,503	0.00	16,997	0.00	0
15LS40 - PARALEGAL	5,573	0.00	0	0.00	0	0.00	5,573	0.00	0
16LC10 - LOTTERY SECURITY SPECIALIST	0	0.00	0	0.00	14,246	0.00	14,246	0.00	0
16LC20 - LOTTERY SECURITY MANAGER	0	0.00	0	0.00	8,732	0.00	8,732	0.00	0
16LM10 - LOTTERY MKTNG & PROMOTIONS MGR	0	0.00	0	0.00	27,228	0.00	27,228	0.00	0
16LT10 - LOTTERY CUSTOMER SERVICE SPEC	0	0.00	0	0.00	8,910	0.00	8,910	0.00	0
16LT20 - LOTTERY INSIDE SALES SPEC	0	0.00	0	0.00	16,049	0.00	16,049	0.00	0

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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
16LT30 - LOTTERY INSIDE SALES TEAM MGR	0	0.00	0	0.00	1,455	0.00	1,455	0.00	0
16LT40 - LOTTERY FIELD REPRESENTATIVE	0	0.00	0	0.00	85,441	0.00	85,441	0.00	0
16LT50 - LOTTERY DSTRCT/CORP SALES MGR	0	0.00	0	0.00	24,575	0.00	24,575	0.00	0
16LT60 - LOTTERY SALES MANAGER	0	0.00	0	0.00	42,659	0.00	42,659	0.00	0
18AA20 - SR APPRAISAL & ASSESSMENT REP	37,408	0.00	0	0.00	0	0.00	37,408	0.00	0
18AA30 - APPRAISAL & ASSESSMENT SPV/SPC	13,700	0.00	0	0.00	0	0.00	13,700	0.00	0
18AA40 - APPRAISAL & ASSESSMENT MANAGER	18,550	0.00	0	0.00	0	0.00	18,550	0.00	0
20CI10 - NON-COMMISSIONED INVESTIGATOR	1,164	0.00	0	0.00	776	0.00	1,940	0.00	0
20CI20 - SR NON-COMMISSION INVESTIGATOR	13,957	0.00	0	0.00	2,708	0.00	16,665	0.00	0
20CI40 - SR COMMISSIONED INVESTIGATOR	2,729	0.00	3,312	0.00	14,218	0.00	20,259	0.00	0
20CI50 - NON-COMMSSN INVESTIGATOR SPV	14,510	0.00	0	0.00	0	0.00	14,510	0.00	0
20CI60 - COMMISSIONED INVESTIGATOR SPV	0	0.00	0	0.00	12,411	0.00	12,411	0.00	0
20CI70 - INVESTIGATIONS MANAGER	20,063	0.00	0	0.00	5,996	0.00	26,059	0.00	0
21RB40 - REGULATORY AUDITOR	57,973	0.00	0	0.00	0	0.00	57,973	0.00	0
21RB50 - SENIOR REGULATORY AUDITOR	28,341	0.00	0	0.00	0	0.00	28,341	0.00	0

NEW DECISION ITEM

RANK: OF 1

Budget Unit Various

Bill Section Various

**Pay Plan
DI# SWO.GV.002**

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
21RB60 - REGULATORY AUDITOR SUPERVISOR	103,079	0.00	0	0.00	0	0.00	103,079	0.00	0
22DR10 - DRIVER	308	0.00	0	0.00	42	0.00	350	0.00	0
22FG30 - MAINTENANCE/GROUNDS SUPERVISOR	0	0.00	0	0.00	4,358	0.00	4,358	0.00	0
22ST20 - SPECIALIZED TRADES WORKER	309	0.00	0	0.00	114	0.00	423	0.00	0
O99999 - OTHER	407,835	0.00	3,391	0.00	219,049	0.00	630,275	0.00	0
Total PS	2,000,138	0.00	13,815	0.00	1,215,555	0.00	3,229,508	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	2,000,138	0.00	13,815	0.00	1,215,555	0.00	3,229,508	0.00	0

CORE DECISION ITEM

Revenue

Budget Unit 190001B

CORE - Highway Collections

Bill Section 04.005

1. CORE FINANCIAL SUMMARY

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

FTE	201.60	0.00	248.99	450.59
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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 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	9,246,220	0	11,111,315	20,357,535
EE	2,866,657	0	8,984,507	11,851,164
PSD	0	0	0	0
TRF	0	0	0	0
Total	12,112,877	0	20,095,822	32,208,699

FTE	201.60	0.00	248.99	450.59
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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

2. CORE DESCRIPTION

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

CORE DECISION ITEM

Revenue

Budget Unit 190001B

CORE - Highway Collections

Bill Section 04.005

Division Allocation for FY26 Funding

Motor Vehicle and Driver Licensing: \$6,469,459 (GR) 116.55 FTE; \$13,024,128 (HWY) 170.61 FTE

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

General Counsel's Office: \$1,301,612 (GR) 21.62 FTE; \$1,418,539 (HWY) 25.53 FTE

Administration/Postage: \$3,674,263 (GR) 43.97 FTE; \$4,411,770 (HWY) 19.19 FTE

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

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

CORE DECISION ITEM

Revenue

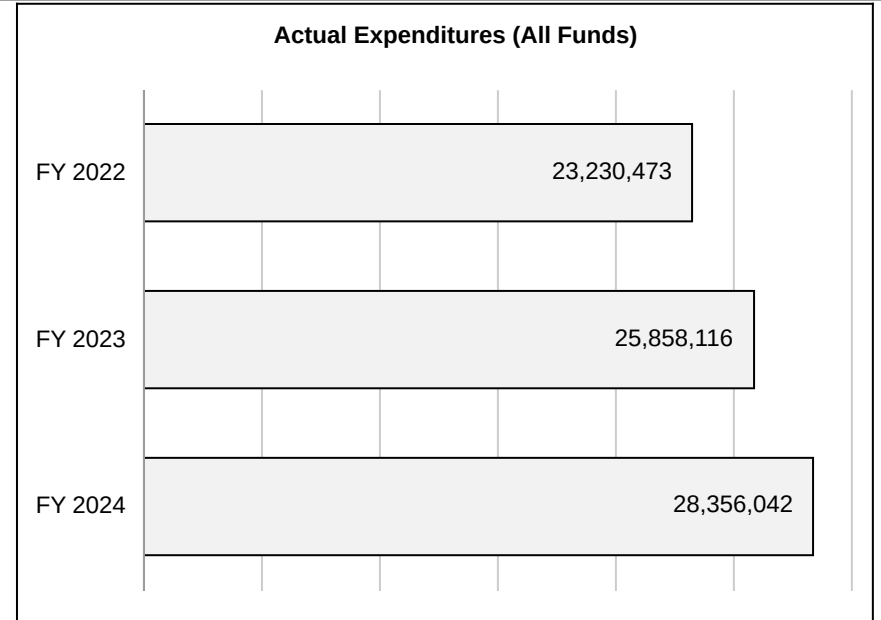
Budget Unit 190001B

CORE - Highway Collections

Bill Section 04.005

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 1/28/25
Appropriations (All Funds)	25,474,463	28,965,464	30,444,752	32,306,799
Less Reverted (All Funds)	(764,236)	(856,514)	(913,342)	(969,205)
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	(786,019)	(150,000)	(15,000)	0
Plus Transfers In	786,019	150,000	15,000	0
Budget Authority (All Funds)	24,710,227	28,108,950	29,531,410	31,337,594
Actual Expenditures (all Fund)	23,230,473	25,858,116	28,356,042	N/A
Unexpended (All Funds)	1,479,754	2,250,834	1,175,368	N/A
Unexpended by Fund:				
General Revenue	690,431	1,257,267	407,432	N/A
Federal	0	0	0	N/A
Other	789,323	993,568	767,936	N/A



*Restricted amount is as of

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

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

CORE DECISION ITEM

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

5. CORE RECONCILIATION DETAIL

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

CORE DECISION ITEM

Revenue

Budget Unit 190001B

CORE - Highway Collections

Bill Section 04.005

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

CORE DECISION ITEM

Revenue **Budget Unit 190001B**

CORE - Highway Collections **Bill Section 04.005**

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 1/28/25		FY26 DTREQ		FY26 GVREC	FY26 GVREC
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Regular Wages	19,621,389	450.59	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Salary Differential	0	0.00	1,875	0.00	0	0.00	75	0.00	0	0.00	0	0.00
Leave Payouts	0	0.00	85,611	0.00	0	0.00	55,136	0.00	0	0.00	0	0.00
Benefit Eligible Wages	0	0.00	17,887,091	384.32	20,357,535	450.59	9,442,254	192.70	20,357,535	450.59	20,357,535	450.59
Planned Hourly Wages	0	0.00	163,506	2.13	0	0.00	73,849	1.01	0	0.00	0	0.00
Seasonal Wages	0	0.00	8,415	0.20	0	0.00	3,481	0.08	0	0.00	0	0.00
Total PS	19,621,389	450.59	18,146,498	386.65	20,357,535	450.59	9,574,794	193.79	20,357,535	450.59	20,357,535	450.59
In State Travel	22,271	0.00	88,399	0.00	23,271	0.00	68,015	0.00	23,271	0.00	23,271	0.00
Out of State Travel	13,475	0.00	31,348	0.00	13,475	0.00	10,491	0.00	13,475	0.00	13,475	0.00
Fuel and Utilities	1	0.00	0	0.00	1	0.00	0	0.00	1	0.00	1	0.00
Supplies	8,039,202	0.00	8,930,122	0.00	8,433,219	0.00	3,028,321	0.00	8,433,219	0.00	8,433,219	0.00
Professional Development	89,669	0.00	212,193	0.00	91,669	0.00	183,052	0.00	91,669	0.00	91,669	0.00
Communications Services and Supplies	359,457	0.00	298,836	0.00	372,657	0.00	119,978	0.00	372,657	0.00	372,657	0.00
Professional Services	1,971,173	0.00	465,183	0.00	2,413,757	0.00	382,371	0.00	2,413,757	0.00	2,413,757	0.00
Maintenance and Repair Services	197,905	0.00	21,523	0.00	197,905	0.00	4,658	0.00	197,905	0.00	197,905	0.00
Computer Equipment	7,000	0.00	0	0.00	202,600	0.00	0	0.00	182,000	0.00	182,000	0.00
Motorized Equipment	1,002	0.00	67,650	0.00	74,502	0.00	52,658	0.00	1,002	0.00	1,002	0.00
Office Equipment Expenses	16,626	0.00	33,811	0.00	20,626	0.00	6,805	0.00	16,626	0.00	16,626	0.00
Other Equipment	16,502	0.00	53,141	0.00	16,502	0.00	60,424	0.00	16,502	0.00	16,502	0.00
Property and Improvements Expenses	2	0.00	0	0.00	2	0.00	0	0.00	2	0.00	2	0.00
Building Lease Payments Operating	1,002	0.00	0	0.00	1,002	0.00	0	0.00	1,002	0.00	1,002	0.00
Equipment Lease Payments	10,601	0.00	0	0.00	10,601	0.00	0	0.00	10,601	0.00	10,601	0.00
Miscellaneous Expenses	77,474	0.00	7,337	0.00	77,474	0.00	3,359	0.00	77,474	0.00	77,474	0.00

CORE DECISION ITEM

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

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 1/28/25		FY26 DTREQ		FY26 GVREC	FY26 GVREC
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Rebillable Expenses	1	0.00	0	0.00	1	0.00	0	0.00	1	0.00	1	0.00
Total EE	10,823,363	0.00	10,209,544	0.00	11,949,264	0.00	3,920,133	0.00	11,851,164	0.00	11,851,164	0.00
Grand Total	30,444,752	450.59	28,356,042	386.65	32,306,799	450.59	13,494,927	193.79	32,208,699	450.59	32,208,699	450.59

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

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

Budget Unit 190001B
Bill Section 4.005

1. AMOUNT OF REQUEST

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

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

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	46,600	0	0	46,600
PSD	0	0	0	0
TRF	0	0	0	0
Total	46,600	0	0	46,600
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.

NEW DECISION ITEM

RANK: 007 OF 15

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

Budget Unit 190001B

Bill Section 4.005

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

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

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

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

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

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

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

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

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

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

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

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

Budget Unit 190001B

Bill Section 4.005

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

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

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

Budget Unit 190001B
Bill Section 4.005

1. AMOUNT OF REQUEST

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	54,126	54,126
EE	0	0	245,000	245,000
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	299,126	299,126
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: 1644:State Highways and Transportation Department Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	54,126	54,126
EE	0	0	245,000	245,000
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	299,126	299,126
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: 1644:State Highways and Transportation Department Fund

2. THIS REQUEST CAN BE CATEGORIZED AS:

New Legislation

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

NEW DECISION ITEM

RANK: 012 OF 15

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

Budget Unit 190001B

Bill Section 4.005

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

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

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

5. BREAK DOWN THE REQUEST BY BUDGET 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
02RD20 - ASSOC RESEARCH/DATA ANALYST	0	0.00	0	0.00	15,482	0.00	15,482	0.00	0
02RD30 - RESEARCH/DATA ANALYST	0	0.00	0	0.00	38,644	0.00	38,644	0.00	0
Total PS	0	0.00	0	0.00	54,126	0.00	54,126	0.00	0
632ZZZZ:Professional Development	0		0		245,000		245,000		0
Total EE	0		0		245,000		245,000		0
Total PSD	0		0		0		0		0

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

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

Budget Unit 190001B

Bill Section 4.005

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

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

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

Budget Unit 190001B
Bill Section 4.005

1. AMOUNT OF REQUEST

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	762,650	762,650
EE	0	0	1,486,249	1,486,249
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	2,248,899	2,248,899
FTE	0.00	0.00	14.00	14.00
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: 1644:State Highways and Transportation Department Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	762,650	762,650
EE	0	0	982,249	982,249
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	1,744,899	1,744,899
FTE	0.00	0.00	14.00	14.00
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: 1696:Motor Vehicle Administration Technology Fund

2. THIS REQUEST CAN BE CATEGORIZED AS:

Program Expansion

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

NEW DECISION ITEM

RANK: 013 OF 15

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

Budget Unit 190001B

Bill Section 4.005

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

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

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

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

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
02AM50 - ADMINISTRATIVE MANAGER	0	0.00	0	0.00	73,000	1.00	73,000	1.00	0

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

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

Budget Unit 190001B

Bill Section 4.005

Budget Account Class/Job Class	DTREQ GR DOLLAR	DTREQ GR FTE	DTREQ FED DOLLAR	DTREQ FED FTE	DTREQ OTHER DOLLAR	DTREQ OTHER FTE	DTREQ TOTAL DOLLAR	DTREQ TOTAL FTE	DTREQ One-Time DOLLARS
08TD20 - STAFF DEVELOPMENT TRAINER	0	0.00	0	0.00	689,650	13.00	689,650	13.00	0
Total PS	0	0.00	0	0.00	762,650	14.00	762,650	14.00	0
614ZZZZ:In State Travel	0		0		34,000		34,000		0
619ZZZZ:Supplies	0		0		24,680		24,680		0
632ZZZZ:Professional Development	0		0		21,260		21,260		0
634ZZZZ:Communications Services and Supplies	0		0		21,675		21,675		0
643ZZZZ:Maintenance and Repair Services	0		0		20,154		20,154		0
648ZZZZ:Computer Equipment	0		0		172,480		172,480		78,400
656ZZZZ:Motorized Equipment	0		0		1,152,000		1,152,000		504,000
658ZZZZ:Office Equipment Expenses	0		0		20,000		20,000		10,000
659ZZZZ:Other Equipment	0		0		20,000		20,000		10,000
Total EE	0		0		1,486,249		1,486,249		602,400
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	0	0.00	0	0.00	2,248,899	14.00	2,248,899	14.00	602,400
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
02AM50 - ADMINISTRATIVE MANAGER	0	0.00	0	0.00	73,000	1.00	73,000	1.00	0
08TD20 - STAFF DEVELOPMENT TRAINER	0	0.00	0	0.00	689,650	13.00	689,650	13.00	0
Total PS	0	0.00	0	0.00	762,650	14.00	762,650	14.00	0

NEW DECISION ITEM

RANK: 013 OF 15

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

Budget Unit 190001B

Bill Section 4.005

Budget Account Class/Job Class	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
614ZZZZ:In State Travel	0		0		34,000		34,000		0
619ZZZZ:Supplies	0		0		24,680		24,680		0
632ZZZZ:Professional Development	0		0		21,260		21,260		0
634ZZZZ:Communications Services and Supplies	0		0		21,675		21,675		0
643ZZZZ:Maintenance and Repair Services	0		0		20,154		20,154		0
648ZZZZ:Computer Equipment	0		0		172,480		172,480		78,400
656ZZZZ:Motorized Equipment	0		0		648,000		648,000		0
658ZZZZ:Office Equipment Expenses	0		0		20,000		20,000		10,000
659ZZZZ:Other Equipment	0		0		20,000		20,000		10,000
Total EE	0		0		982,249		982,249		98,400
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	0	0.00	0	0.00	1,744,899	14.00	1,744,899	14.00	98,400

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

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

Budget Unit 190001B

Bill Section 4.005

1. AMOUNT OF REQUEST

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	56,168	56,168
EE	0	0	78,762	78,762
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	134,930	134,930
FTE	0.00	0.00	1.00	1.00
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: 1644:State Highways and Transportation Department Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	56,168	56,168
EE	0	0	43,762	43,762
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	99,930	99,930
FTE	0.00	0.00	1.00	1.00
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: 1644:State Highways and Transportation Department Fund

2. THIS REQUEST CAN BE CATEGORIZED AS:

Program Expansion

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

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

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

Budget Unit 190001B

Bill Section 4.005

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

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

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

5. BREAK DOWN THE REQUEST BY BUDGET 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
02RD30 - RESEARCH/DATA ANALYST	0	0.00	0	0.00	56,168	1.00	56,168	1.00	0
Total PS	0	0.00	0	0.00	56,168	1.00	56,168	1.00	0
632ZZZZ:Professional Development	0		0		2,500		2,500		0
643ZZZZ:Maintenance and Repair Services	0		0		3,000		3,000		0
656ZZZZ:Motorized Equipment	0		0		70,000		70,000		35,000

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

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

Budget Unit 190001B

Bill Section 4.005

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

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
02RD30 - RESEARCH/DATA ANALYST	0	0.00	0	0.00	56,168	1.00	56,168	1.00	0
Total PS	0	0.00	0	0.00	56,168	1.00	56,168	1.00	0
632ZZZZ:Professional Development	0		0		2,500		2,500		0
643ZZZZ:Maintenance and Repair Services	0		0		3,000		3,000		0
656ZZZZ:Motorized Equipment	0		0		35,000		35,000		0
658ZZZZ:Office Equipment Expenses	0		0		3,262		3,262		0
Total EE	0		0		43,762		43,762		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	0	0.00	0	0.00	99,930	1.00	99,930	1.00	0

CORE DECISION ITEM

Revenue

Budget Unit 190003B

CORE - MVDL System

Bill Section 04.005

1. CORE FINANCIAL SUMMARY

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

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

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

Other Funds: 1696:Motor Vehicle Administration Technology Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	228,987	0	688,505	917,492
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	228,987	0	688,505	917,492

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

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

Other Funds: 1696:Motor Vehicle Administration Technology Fund

2. CORE DESCRIPTION

CORE DECISION ITEM

Revenue

Budget Unit 190003B

CORE - MVDL System

Bill Section 04.005

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

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

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

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

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

CORE DECISION ITEM

Revenue

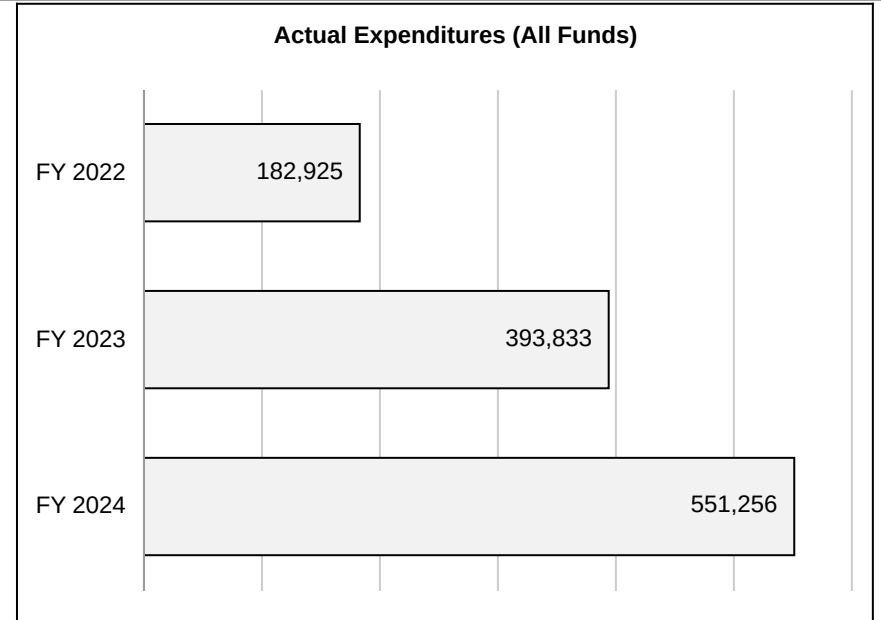
Budget Unit 190003B

CORE - MVDL System

Bill Section 04.005

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 1/28/25
Appropriations (All Funds)	191,589	817,887	889,043	917,492
Less Reverted (All Funds)	(5,748)	(6,124)	(6,657)	(6,870)
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	185,841	811,763	882,386	910,622
Actual Expenditures (all Fund)	182,925	393,833	551,256	N/A
Unexpended (All Funds)	2,916	417,930	331,130	N/A
Unexpended by Fund:				
General Revenue	2,916	1,066	1,866	N/A
Federal	0	0	0	N/A
Other	0	416,864	329,264	N/A



*Restricted amount is as of

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

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

CORE DECISION ITEM

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

5. CORE RECONCILIATION DETAIL

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

CORE DECISION ITEM

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

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

CORE DECISION ITEM

Revenue

Budget Unit 190003B

CORE - MVDL System

Bill Section 04.005

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 1/28/25		FY26 DTREQ		FY26 GVREC	FY26 GVREC
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Regular Wages	889,043	18.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Leave Payouts	0	0.00	5	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Benefit Eligible Wages	0	0.00	551,251	11.11	917,492	18.00	382,121	7.45	917,492	18.00	917,492	18.00
Total PS	889,043	18.00	551,256	11.11	917,492	18.00	382,121	7.45	917,492	18.00	917,492	18.00
Grand Total	889,043	18.00	551,256	11.11	917,492	18.00	382,121	7.45	917,492	18.00	917,492	18.00

CORE DECISION ITEM

Revenue

Budget Unit 190010B

CORE - Taxation

Bill Section 04.010

1. CORE FINANCIAL SUMMARY

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

FTE	488.58	0.00	24.42	513.00
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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: 1275:Health Initiatives Fund
 1585:Petroleum Storage Tank Insurance Fund
 1609:Conservation Commission Fund
 1662:Petroleum Inspection Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	25,048,594	0	961,055	26,009,649
EE	2,167,765	0	16,329	2,184,094
PSD	0	0	0	0
TRF	0	0	0	0
Total	27,216,359	0	977,384	28,193,743

FTE	488.58	0.00	24.42	513.00
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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: 1275:Health Initiatives Fund
 1585:Petroleum Storage Tank Insurance Fund
 1609:Conservation Commission Fund
 1662:Petroleum Inspection Fund

2. CORE DESCRIPTION

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

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

CORE DECISION ITEM

Revenue

Budget Unit 190010B

CORE - Taxation

Bill Section 04.010

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

CORE DECISION ITEM

Revenue

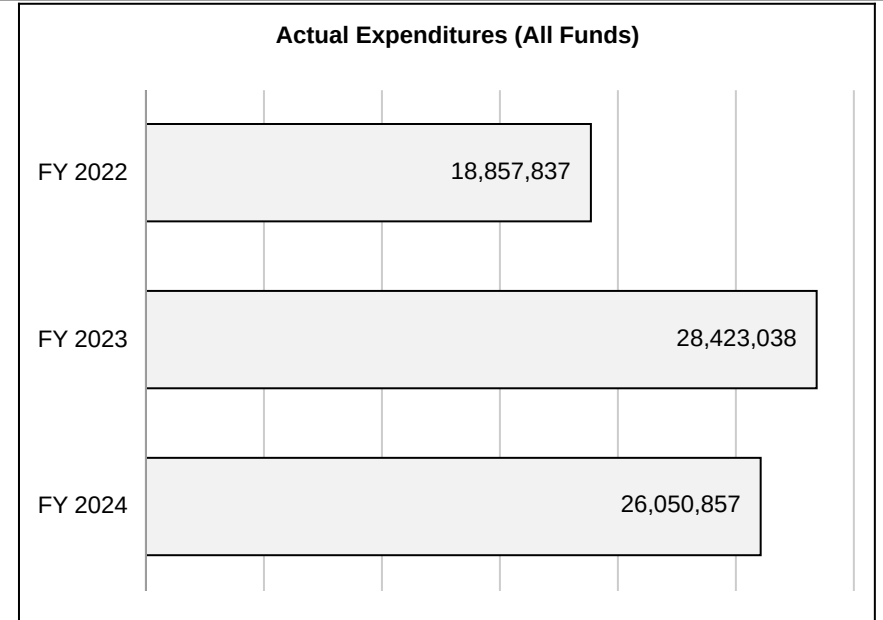
Budget Unit 190010B

CORE - Taxation

Bill Section 04.010

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 1/28/25
Appropriations (All Funds)	22,706,009	32,193,264	27,656,040	28,468,743
Less Reverted (All Funds)	(647,353)	(941,653)	(803,468)	(827,022)
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	(1,774,000)	(250,000)	(1,230,000)	0
Plus Transfers In	0	0	1,200,000	0
Budget Authority (All Funds)	20,284,656	31,001,611	26,822,572	27,641,721
Actual Expenditures (all Fund)	18,857,837	28,423,038	26,050,857	N/A
Unexpended (All Funds)	1,426,819	2,578,573	771,715	N/A
Unexpended by Fund:				
General Revenue	1,374,890	2,494,720	628,093	N/A
Federal	0	0	0	N/A
Other	51,929	83,853	143,622	N/A



*Restricted amount is as of

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

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

CORE DECISION ITEM

Revenue Budget Unit 190010B
 CORE - Taxation Bill Section 04.010

5. CORE RECONCILIATION DETAIL

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

CORE DECISION ITEM

Revenue

Budget Unit 190010B

CORE - Taxation

Bill Section 04.010

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

CORE DECISION ITEM

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

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 1/28/25		FY26 DTREQ		FY26 GVREC	FY26 GVREC
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Regular Wages	25,396,946	514.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Salary Differential	0	0.00	14,100	0.00	0	0.00	4,050	0.00	0	0.00	0	0.00
Leave Payouts	0	0.00	71,675	0.00	0	0.00	30,007	0.00	0	0.00	0	0.00
Benefit Eligible Wages	0	0.00	22,155,827	493.34	26,209,649	513.00	11,510,232	246.84	26,009,649	513.00	26,009,649	513.00
Planned Hourly Wages	0	0.00	109,690	2.94	0	0.00	44,261	1.20	0	0.00	0	0.00
Seasonal Wages	0	0.00	886,663	26.12	0	0.00	240,418	6.89	0	0.00	0	0.00
Total PS	25,396,946	514.00	23,237,955	522.40	26,209,649	513.00	11,828,968	254.94	26,009,649	513.00	26,009,649	513.00
In State Travel	34,298	0.00	14,188	0.00	34,298	0.00	20,562	0.00	34,298	0.00	34,298	0.00
Out of State Travel	48,010	0.00	31,805	0.00	48,010	0.00	20,377	0.00	48,010	0.00	48,010	0.00
Supplies	431,923	0.00	110,262	0.00	431,923	0.00	39,819	0.00	356,923	0.00	356,923	0.00
Professional Development	371,901	0.00	286,298	0.00	371,901	0.00	170,887	0.00	371,901	0.00	371,901	0.00
Communications Services and Supplies	379,337	0.00	287,814	0.00	379,337	0.00	73,190	0.00	379,337	0.00	379,337	0.00
Professional Services	612,486	0.00	344,095	0.00	612,486	0.00	66,514	0.00	612,486	0.00	612,486	0.00
Housekeeping and Janitorial Services	0	0.00	1,050	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Maintenance and Repair Services	255,377	0.00	1,706,860	0.00	255,377	0.00	2,015	0.00	255,377	0.00	255,377	0.00
Computer Equipment	0	0.00	2,088	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Motorized Equipment	503	0.00	0	0.00	503	0.00	0	0.00	503	0.00	503	0.00
Office Equipment Expenses	85,000	0.00	4,783	0.00	85,000	0.00	638	0.00	85,000	0.00	85,000	0.00
Other Equipment	500	0.00	16,307	0.00	500	0.00	937	0.00	500	0.00	500	0.00
Property and Improvements Expenses	2,500	0.00	0	0.00	2,500	0.00	0	0.00	2,500	0.00	2,500	0.00
Building Lease Payments Operating	1	0.00	449	0.00	1	0.00	0	0.00	1	0.00	1	0.00
Equipment Lease Payments	3,001	0.00	0	0.00	3,001	0.00	0	0.00	3,001	0.00	3,001	0.00
Miscellaneous Expenses	33,257	0.00	6,803	0.00	33,257	0.00	1,967	0.00	33,257	0.00	33,257	0.00

CORE DECISION ITEM

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

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 1/28/25		FY26 DTREQ		FY26 GVREC	FY26 GVREC
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Rebillable Expenses	1,000	0.00	99	0.00	1,000	0.00	0	0.00	1,000	0.00	1,000	0.00
Total EE	2,259,094	0.00	2,812,902	0.00	2,259,094	0.00	396,907	0.00	2,184,094	0.00	2,184,094	0.00
Grand Total	27,656,040	514.00	26,050,857	522.40	28,468,743	513.00	12,225,875	254.94	28,193,743	513.00	28,193,743	513.00

CORE DECISION ITEM

Revenue

Budget Unit 190011B

CORE - Integrated Tax System

Bill Section 04.010

1. CORE FINANCIAL SUMMARY

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

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

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

Other Funds: 1606:Missouri Veterans Health and Care Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	7,500,000	0	150,000	7,650,000
PSD	0	0	0	0
TRF	0	0	0	0
Total	7,500,000	0	150,000	7,650,000

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

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

Other Funds: 1606:Missouri Veterans Health and Care Fund

2. CORE DESCRIPTION

CORE DECISION ITEM

Revenue

Budget Unit 190011B

CORE - Integrated Tax System

Bill Section 04.010

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

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

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

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

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

Integrated Tax

CORE DECISION ITEM

Revenue

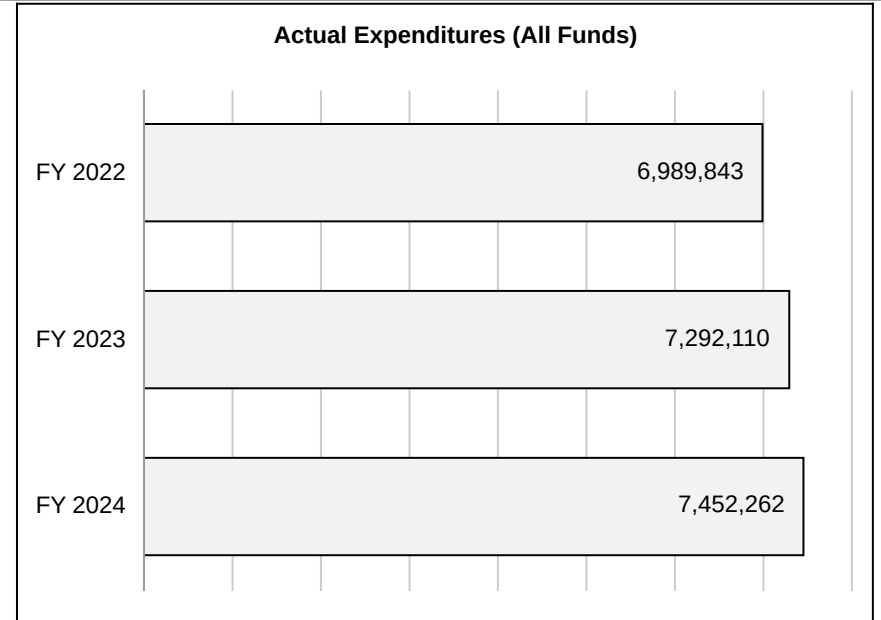
Budget Unit 190011B

CORE - Integrated Tax System

Bill Section 04.010

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 1/28/25
Appropriations (All Funds)	7,500,000	7,650,000	7,650,000	7,650,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	7,500,000	7,650,000	7,650,000	7,650,000
Actual Expenditures (all Fund)	6,989,843	7,292,110	7,452,262	N/A
Unexpended (All Funds)	510,157	357,890	197,738	N/A
Unexpended by Fund:				
General Revenue	510,157	207,890	47,738	N/A
Federal	0	0	0	N/A
Other	0	150,000	150,000	N/A



*Restricted amount is as of

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

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

CORE DECISION ITEM

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

5. CORE RECONCILIATION DETAIL

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

CORE DECISION ITEM

Revenue

Budget Unit 190011B

CORE - Integrated Tax System

Bill Section 04.010

	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	7,500,000	0	150,000	7,650,000	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	7,500,000	0	150,000	7,650,000	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	7,500,000	0	150,000	7,650,000	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	7,500,000	0	150,000	7,650,000	

CORE DECISION ITEM

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

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 1/28/25		FY26 DTREQ		FY26 GVREC	FY26 GVREC
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Supplies	0	0.00	0	0.00	1,000	0.00	0	0.00	1,000	0.00	1,000	0.00
Professional Services	7,425,000	0.00	6,135,677	0.00	7,414,000	0.00	1,485,907	0.00	7,414,000	0.00	7,414,000	0.00
Maintenance and Repair Services	225,000	0.00	1,316,584	0.00	225,000	0.00	196,149	0.00	225,000	0.00	225,000	0.00
Other Equipment	0	0.00	0	0.00	10,000	0.00	0	0.00	10,000	0.00	10,000	0.00
Total EE	7,650,000	0.00	7,452,262	0.00	7,650,000	0.00	1,682,056	0.00	7,650,000	0.00	7,650,000	0.00
Grand Total	7,650,000	0.00	7,452,262	0.00	7,650,000	0.00	1,682,056	0.00	7,650,000	0.00	7,650,000	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190013B

CORE - Motor Vehicle and Driver Licensing

Bill Section 04.015

1. CORE FINANCIAL SUMMARY

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

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

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

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	520,521	3,539	284,036	808,096
EE	355,232	253,776	255,793	864,801
PSD	0	0	0	0
TRF	0	0	0	0
Total	875,753	257,315	539,829	1,672,897

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

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

2. CORE DESCRIPTION

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

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

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

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

CORE DECISION ITEM

Revenue

Budget Unit 190013B

CORE - Motor Vehicle and Driver Licensing

Bill Section 04.015

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

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

CORE DECISION ITEM

Revenue

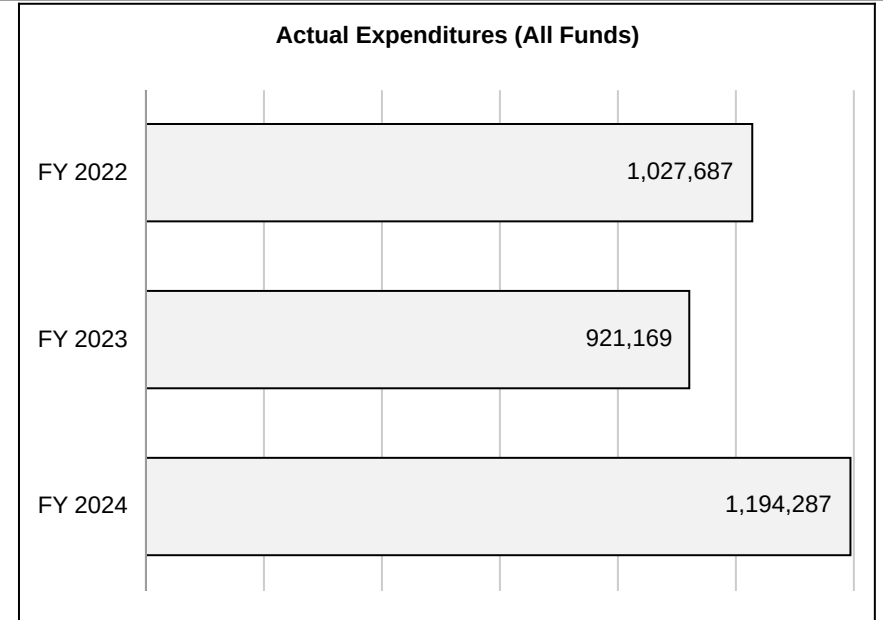
Budget Unit 190013B

CORE - Motor Vehicle and Driver Licensing

Bill Section 04.015

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 1/28/25
Appropriations (All Funds)	1,578,466	1,517,167	1,579,839	1,697,897
Less Reverted (All Funds)	(28,130)	(25,327)	(26,538)	(27,023)
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	(53,023)	0	(10,000)	0
Plus Transfers In	53,023	0	0	0
Budget Authority (All Funds)	1,550,336	1,491,840	1,543,301	1,670,874
Actual Expenditures (all Fund)	1,027,687	921,169	1,194,287	N/A
Unexpended (All Funds)	522,649	570,671	349,014	N/A
Unexpended by Fund:				
General Revenue	256,695	146,840	1,617	N/A
Federal	163,666	163,931	164,205	N/A
Other	102,288	259,900	183,192	N/A



*Restricted amount is as of

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

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

CORE DECISION ITEM

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

5. CORE RECONCILIATION DETAIL

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

CORE DECISION ITEM

Revenue

Budget Unit 190013B

CORE - Motor Vehicle and Driver Licensing

Bill Section 04.015

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

CORE DECISION ITEM

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

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 1/28/25		FY26 DTREQ		FY26 GVREC	FY26 GVREC
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Regular Wages	783,038	32.05	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Leave Payouts	0	0.00	4,670	0.00	0	0.00	4,252	0.00	0	0.00	0	0.00
Benefit Eligible Wages	0	0.00	674,186	16.81	808,096	32.05	351,812	8.61	808,096	32.05	808,096	32.05
Total PS	783,038	32.05	678,857	16.81	808,096	32.05	356,064	8.61	808,096	32.05	808,096	32.05
In State Travel	735	0.00	0	0.00	735	0.00	0	0.00	735	0.00	735	0.00
Out of State Travel	4	0.00	0	0.00	4	0.00	8,365	0.00	4	0.00	4	0.00
Supplies	241,319	0.00	305,779	0.00	241,319	0.00	106,069	0.00	241,319	0.00	241,319	0.00
Professional Development	1,913	0.00	0	0.00	1,913	0.00	0	0.00	(23,087)	0.00	1,913	0.00
Communications Services and Supplies	15,191	0.00	1,951	0.00	15,191	0.00	0	0.00	15,191	0.00	15,191	0.00
Professional Services	502,689	0.00	206,222	0.00	595,689	0.00	42,186	0.00	595,689	0.00	570,689	0.00
Maintenance and Repair Services	27,877	0.00	0	0.00	27,877	0.00	0	0.00	27,877	0.00	27,877	0.00
Motorized Equipment	4	0.00	0	0.00	4	0.00	0	0.00	4	0.00	4	0.00
Office Equipment Expenses	1,009	0.00	0	0.00	1,009	0.00	0	0.00	1,009	0.00	1,009	0.00
Other Equipment	3,026	0.00	1,478	0.00	3,026	0.00	0	0.00	3,026	0.00	3,026	0.00
Property and Improvements Expenses	671	0.00	0	0.00	671	0.00	0	0.00	671	0.00	671	0.00
Building Lease Payments Operating	5	0.00	0	0.00	5	0.00	0	0.00	5	0.00	5	0.00
Equipment Lease Payments	6	0.00	0	0.00	6	0.00	0	0.00	6	0.00	6	0.00
Miscellaneous Expenses	2,349	0.00	0	0.00	2,349	0.00	0	0.00	2,349	0.00	2,349	0.00
Rebillable Expenses	3	0.00	0	0.00	3	0.00	0	0.00	3	0.00	3	0.00
Total EE	796,801	0.00	515,430	0.00	889,801	0.00	156,620	0.00	864,801	0.00	864,801	0.00

CORE DECISION ITEM

Revenue Budget Unit 190013B

CORE - Motor Vehicle and Driver Licensing Bill Section 04.015

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 1/28/25		FY26 DTREQ		FY26 GVREC	FY26 GVREC
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Grand Total	1,579,839	32.05	1,194,287	16.81	1,697,897	32.05	512,684	8.61	1,672,897	32.05	1,672,897	32.05

CORE DECISION ITEM

Revenue

Budget Unit 190014B

CORE - General Counsel's Office

Bill Section 04.020

1. CORE FINANCIAL SUMMARY

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

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

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

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	2,445,601	272,061	628,732	3,346,394
EE	192,154	211,587	31,441	435,182
PSD	0	0	0	0
TRF	0	0	0	0
Total	2,637,755	483,648	660,173	3,781,576

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

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

2. CORE DESCRIPTION

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

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

CORE DECISION ITEM

Revenue

Budget Unit 190014B

CORE - General Counsel's Office

Bill Section 04.020

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

CORE DECISION ITEM

Revenue

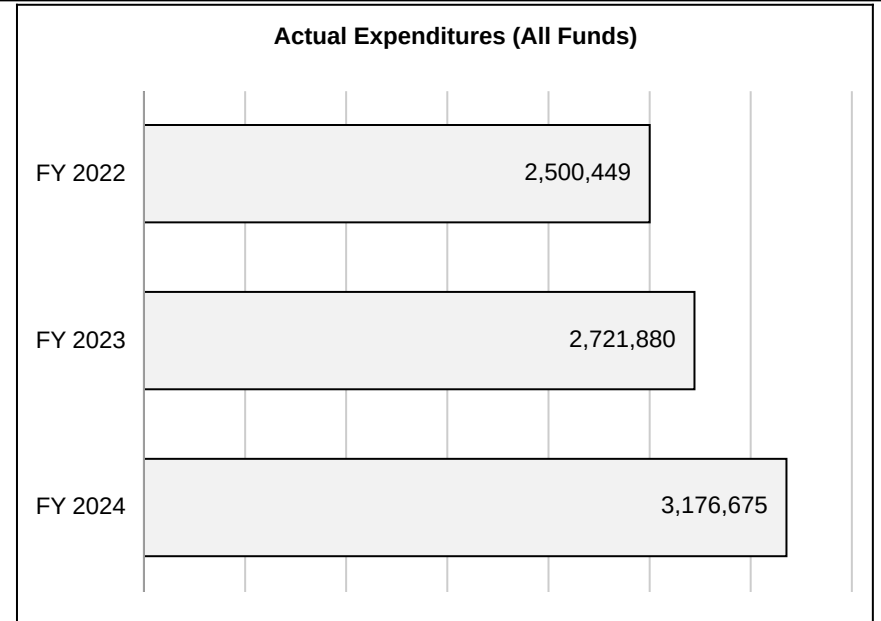
Budget Unit 190014B

CORE - General Counsel's Office

Bill Section 04.020

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 1/28/25
Appropriations (All Funds)	3,018,716	3,504,980	3,764,812	3,872,974
Less Reverted (All Funds)	(61,040)	(74,172)	(79,901)	(81,874)
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	40,000	0
Budget Authority (All Funds)	2,957,676	3,430,808	3,724,911	3,791,100
Actual Expenditures (all Fund)	2,500,449	2,721,880	3,176,675	N/A
Unexpended (All Funds)	457,227	708,928	548,236	N/A
Unexpended by Fund:				
General Revenue	41,709	293,815	180,735	N/A
Federal	306,391	301,533	292,179	N/A
Other	109,127	113,580	75,322	N/A



*Restricted amount is as of

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

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

CORE DECISION ITEM

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

5. CORE RECONCILIATION DETAIL

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

CORE DECISION ITEM

Revenue

Budget Unit 190014B

CORE - General Counsel's Office

Bill Section 04.020

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

CORE DECISION ITEM

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

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 1/28/25		FY26 DTREQ		FY26 GVREC	FY26 GVREC
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Regular Wages	3,380,142	62.80	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Leave Payouts	0	0.00	22,285	0.00	0	0.00	9,486	0.00	0	0.00	0	0.00
Benefit Eligible Wages	0	0.00	2,833,923	49.20	3,488,304	62.80	1,505,046	24.40	3,346,394	55.40	3,346,394	55.40
Planned Hourly Wages	0	0.00	32,844	0.56	0	0.00	15,786	0.27	0	0.00	0	0.00
Seasonal Wages	0	0.00	63,463	1.33	0	0.00	29,452	0.59	0	0.00	0	0.00
Total PS	3,380,142	62.80	2,952,515	51.09	3,488,304	62.80	1,559,770	25.26	3,346,394	55.40	3,346,394	55.40
In State Travel	72,462	0.00	38,452	0.00	72,462	0.00	9,877	0.00	71,262	0.00	71,262	0.00
Out of State Travel	49,431	0.00	23,760	0.00	49,431	0.00	8,139	0.00	34,431	0.00	34,431	0.00
Fuel and Utilities	1	0.00	0	0.00	1	0.00	0	0.00	1	0.00	1	0.00
Supplies	162,808	0.00	58,080	0.00	162,808	0.00	24,636	0.00	214,808	0.00	214,808	0.00
Professional Development	40,756	0.00	39,156	0.00	40,756	0.00	6,702	0.00	62,256	0.00	62,256	0.00
Communications Services and Supplies	16,661	0.00	13,704	0.00	16,661	0.00	4,390	0.00	16,661	0.00	16,661	0.00
Professional Services	19,594	0.00	7,990	0.00	19,594	0.00	6,528	0.00	16,094	0.00	16,094	0.00
Maintenance and Repair Services	12,203	0.00	12,878	0.00	12,203	0.00	8,855	0.00	8,915	0.00	8,915	0.00
Motorized Equipment	1,101	0.00	0	0.00	1,101	0.00	0	0.00	1,101	0.00	1,101	0.00
Office Equipment Expenses	250	0.00	14,353	0.00	250	0.00	2,310	0.00	250	0.00	250	0.00
Other Equipment	1,600	0.00	13,957	0.00	1,600	0.00	2,647	0.00	1,600	0.00	1,600	0.00
Building Lease Payments Operating	500	0.00	0	0.00	500	0.00	0	0.00	500	0.00	500	0.00
Equipment Lease Payments	52	0.00	0	0.00	52	0.00	0	0.00	52	0.00	52	0.00
Miscellaneous Expenses	7,251	0.00	1,831	0.00	7,251	0.00	1,134	0.00	7,251	0.00	7,251	0.00
Total EE	384,670	0.00	224,160	0.00	384,670	0.00	75,218	0.00	435,182	0.00	435,182	0.00

CORE DECISION ITEM

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

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 1/28/25		FY26 DTREQ		FY26 GVREC	FY26 GVREC
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Grand Total	3,764,812	62.80	3,176,675	51.09	3,872,974	62.80	1,634,988	25.26	3,781,576	55.40	3,781,576	55.40

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

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

Budget Unit 190014B
Bill Section 4.020

1. AMOUNT OF REQUEST

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

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

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

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

2. THIS REQUEST CAN BE CATEGORIZED AS:

Program Expansion

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

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

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

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

Budget Unit 190014B

Bill Section 4.020

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

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

5. BREAK DOWN THE REQUEST BY BUDGET 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
656ZZZZ:Motorized Equipment	111,000		0		0		111,000		0
Total EE	111,000		0		0		111,000		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	111,000	0.00	0	0.00	0	0.00	111,000	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

Revenue

Budget Unit 190015B

CORE - Division of Administration

Bill Section 04.025

1. CORE FINANCIAL SUMMARY

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

FTE **46.89** **1.74** **0.88** **49.51**

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

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

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

FTE **46.89** **1.74** **0.88** **49.51**

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

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

2. CORE DESCRIPTION

CORE DECISION ITEM

Revenue

Budget Unit 190015B

CORE - Division of Administration

Bill Section 04.025

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

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

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

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

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

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

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

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

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

CORE DECISION ITEM

Revenue

Budget Unit 190015B

CORE - Division of Administration

Bill Section 04.025

Administration Division:

Director's Office

Financial Services Bureau

General Services Bureau

Human Resources and Total Rewards

Internal Audit and Compliance Bureau

CORE DECISION ITEM

Revenue

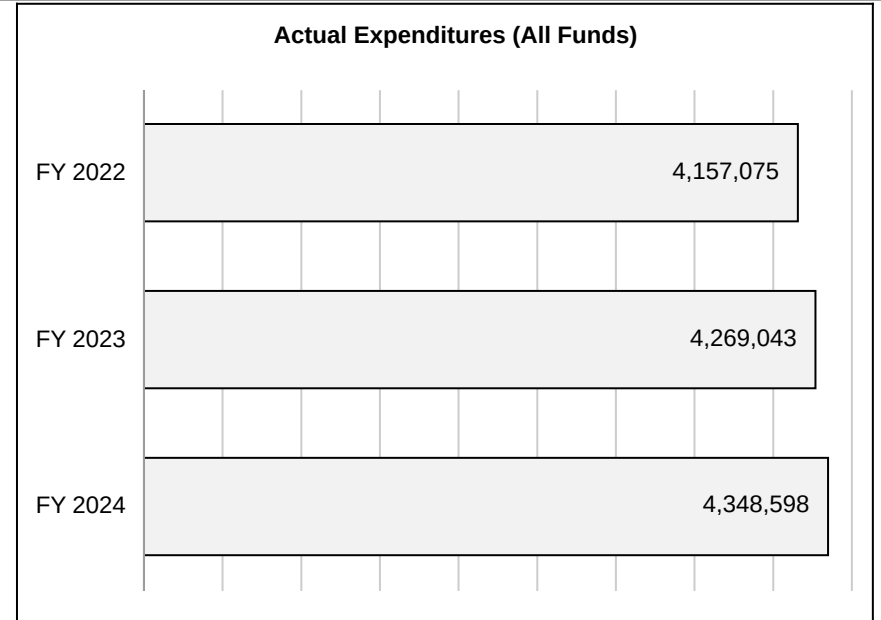
Budget Unit 190015B

CORE - Division of Administration

Bill Section 04.025

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 1/28/25
Appropriations (All Funds)	6,712,488	6,867,384	7,019,460	7,161,074
Less Reverted (All Funds)	(50,825)	(55,189)	(59,503)	(63,653)
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	6,661,663	6,812,195	6,959,957	7,097,421
Actual Expenditures (all Fund)	4,157,075	4,269,043	4,348,598	N/A
Unexpended (All Funds)	2,504,588	2,543,152	2,611,359	N/A
Unexpended by Fund:				
General Revenue	35,595	32,545	50,943	N/A
Federal	1,932,287	1,959,962	1,992,271	N/A
Other	536,706	550,645	568,145	N/A



*Restricted amount is as of

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

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

CORE DECISION ITEM

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

5. CORE RECONCILIATION DETAIL

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

CORE DECISION ITEM

Revenue

Budget Unit 190015B

CORE - Division of Administration

Bill Section 04.025

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

CORE DECISION ITEM

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

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 1/28/25		FY26 DTREQ		FY26 GVREC	FY26 GVREC
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Regular Wages	1,767,339	41.11	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Leave Payouts	0	0.00	7,805	0.00	0	0.00	129	0.00	0	0.00	0	0.00
Benefit Eligible Wages	0	0.00	1,610,916	30.74	1,906,453	42.11	888,895	15.89	2,248,363	49.51	2,248,363	49.51
Planned Hourly Wages	0	0.00	3,988	0.05	0	0.00	2,850	0.03	0	0.00	0	0.00
Total PS	1,767,339	41.11	1,622,709	30.79	1,906,453	42.11	891,874	15.93	2,248,363	49.51	2,248,363	49.51
In State Travel	8,297	0.00	7,754	0.00	8,297	0.00	6,501	0.00	9,497	0.00	9,497	0.00
Out of State Travel	5,114	0.00	13,826	0.00	5,114	0.00	13,612	0.00	20,114	0.00	20,114	0.00
Fuel and Utilities	1	0.00	0	0.00	1	0.00	0	0.00	1	0.00	1	0.00
Supplies	704,959	0.00	399,826	0.00	707,459	0.00	237,304	0.00	730,459	0.00	730,459	0.00
Professional Development	17,700	0.00	67,980	0.00	17,700	0.00	11,493	0.00	21,200	0.00	21,200	0.00
Communications Services and Supplies	6,373	0.00	1,270	0.00	6,373	0.00	3,404	0.00	6,373	0.00	6,373	0.00
Professional Services	4,363,122	0.00	2,176,162	0.00	4,363,122	0.00	1,035,352	0.00	4,366,622	0.00	4,366,622	0.00
Housekeeping and Janitorial Services	1	0.00	0	0.00	1	0.00	0	0.00	1	0.00	1	0.00
Maintenance and Repair Services	135,000	0.00	20,352	0.00	135,000	0.00	8,563	0.00	138,288	0.00	138,288	0.00
Motorized Equipment	1	0.00	0	0.00	1	0.00	0	0.00	1	0.00	1	0.00
Office Equipment Expenses	5,000	0.00	16,834	0.00	5,000	0.00	0	0.00	5,000	0.00	5,000	0.00
Other Equipment	5,001	0.00	9,087	0.00	5,001	0.00	0	0.00	5,001	0.00	5,001	0.00
Property and Improvements Expenses	1	0.00	0	0.00	1	0.00	0	0.00	1	0.00	1	0.00
Building Lease Payments Operating	1	0.00	0	0.00	1	0.00	0	0.00	1	0.00	1	0.00
Equipment Lease Payments	50	0.00	0	0.00	50	0.00	0	0.00	50	0.00	50	0.00
Miscellaneous Expenses	1,500	0.00	12,799	0.00	1,500	0.00	4,180	0.00	1,500	0.00	1,500	0.00
Total EE	5,252,121	0.00	2,725,889	0.00	5,254,621	0.00	1,320,409	0.00	5,304,109	0.00	5,304,109	0.00

CORE DECISION ITEM

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

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 1/28/25		FY26 DTREQ		FY26 GVREC	FY26 GVREC
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Grand Total	7,019,460	41.11	4,348,598	30.79	7,161,074	42.11	2,212,283	15.93	7,552,472	49.51	7,552,472	49.51

CORE DECISION ITEM

Revenue

Budget Unit 190016B

CORE - Postage

Bill Section 04.025

1. CORE FINANCIAL SUMMARY

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

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

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	3,912,632	0	50,745	3,963,377
PSD	0	0	0	0
TRF	0	0	0	0
Total	3,912,632	0	50,745	3,963,377

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

2. CORE DESCRIPTION

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

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

CORE DECISION ITEM

Revenue

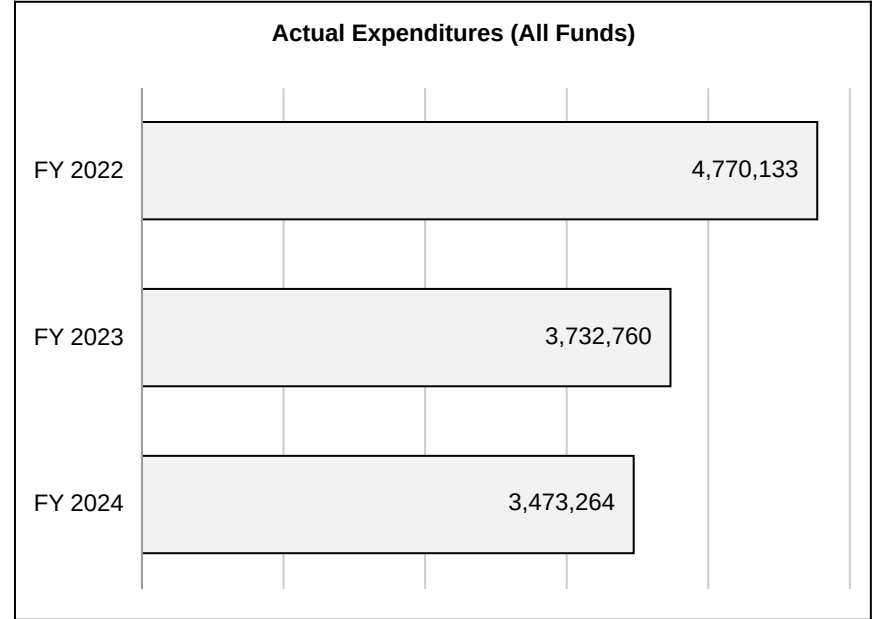
Budget Unit 190016B

CORE - Postage

Bill Section 04.025

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 1/28/25
Appropriations (All Funds)	3,093,756	3,579,928	3,579,928	3,963,377
Less Reverted (All Funds)	(91,451)	(97,168)	(106,036)	(117,540)
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	1,774,000	250,000	0	0
Budget Authority (All Funds)	4,776,305	3,732,760	3,473,892	3,845,837
Actual Expenditures (all Fund)	4,770,133	3,732,760	3,473,264	N/A
Unexpended (All Funds)	6,172	0	628	N/A
Unexpended by Fund:				
General Revenue	6,172	0	628	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



*Restricted amount is as of

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

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

CORE DECISION ITEM

Revenue Budget Unit 190016B
 CORE - Postage Bill Section 04.025

5. CORE RECONCILIATION DETAIL

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

CORE DECISION ITEM

Revenue Budget Unit 190016B
 CORE - Postage Bill Section 04.025

	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	3,912,632	0	50,745	3,963,377	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	3,912,632	0	50,745	3,963,377	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	3,912,632	0	50,745	3,963,377	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	3,912,632	0	50,745	3,963,377	

CORE DECISION ITEM

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

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 1/28/25		FY26 DTREQ		FY26 GVREC	FY26 GVREC
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
In State Travel	675	0.00	0	0.00	675	0.00	210	0.00	675	0.00	675	0.00
Supplies	3,021,114	0.00	3,016,127	0.00	3,404,563	0.00	1,339,188	0.00	3,404,563	0.00	3,404,563	0.00
Professional Development	677	0.00	2,025	0.00	677	0.00	835	0.00	677	0.00	677	0.00
Communications Services and Supplies	25	0.00	0	0.00	25	0.00	0	0.00	25	0.00	25	0.00
Professional Services	348,962	0.00	326,732	0.00	348,962	0.00	168,637	0.00	348,962	0.00	348,962	0.00
Maintenance and Repair Services	102,000	0.00	122,319	0.00	102,000	0.00	88,117	0.00	102,000	0.00	102,000	0.00
Office Equipment Expenses	25	0.00	0	0.00	25	0.00	0	0.00	25	0.00	25	0.00
Other Equipment	100,000	0.00	0	0.00	100,000	0.00	0	0.00	100,000	0.00	100,000	0.00
Equipment Lease Payments	6,425	0.00	6,061	0.00	6,425	0.00	1,629	0.00	6,425	0.00	6,425	0.00
Miscellaneous Expenses	25	0.00	0	0.00	25	0.00	0	0.00	25	0.00	25	0.00
Total EE	3,579,928	0.00	3,473,264	0.00	3,963,377	0.00	1,598,615	0.00	3,963,377	0.00	3,963,377	0.00
Grand Total	3,579,928	0.00	3,473,264	0.00	3,963,377	0.00	1,598,615	0.00	3,963,377	0.00	3,963,377	0.00

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

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

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

1. AMOUNT OF REQUEST

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

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

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	407,786	0	249,932	657,718
PSD	0	0	0	0
TRF	0	0	0	0
Total	407,786	0	249,932	657,718
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: 1644:State Highways and Transportation Department Fund

Other Funds: 1644:State Highways and Transportation Department Fund

2. THIS REQUEST CAN BE CATEGORIZED AS:

Cost to Continue

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

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

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

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

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

Budget Unit 190001B and 190016B

Bill Section 4.005 and 4.025

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

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

Core/Highway Collection Allocation:

Core
1101-0075 = \$407,785

Highway Collections
1644-1796 = \$249,933

5. BREAK DOWN THE REQUEST BY BUDGET 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	407,786		0		249,932		657,718		0
Total EE	407,786		0		249,932		657,718		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	407,786	0.00	0	0.00	249,932	0.00	657,718	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

NEW DECISION ITEM

RANK: 015 OF 15

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

Budget Unit 190001B and 190016B

Bill Section 4.005 and 4.025

Budget 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
619ZZZZ:Supplies	407,786		0		249,932		657,718		0
Total EE	407,786		0		249,932		657,718		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	407,786	0.00	0	0.00	249,932	0.00	657,718	0.00	0

CORE DECISION ITEM

Revenue

Budget Unit 190018B

CORE - Appropriated Tax Credits (Rolling Stock)

Bill Section 04.030

1. CORE FINANCIAL SUMMARY

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

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 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	200,000	0	0	200,000
TRF	0	0	0	0
Total	200,000	0	0	200,000

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.

2. CORE DESCRIPTION

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

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

CORE DECISION ITEM

Revenue

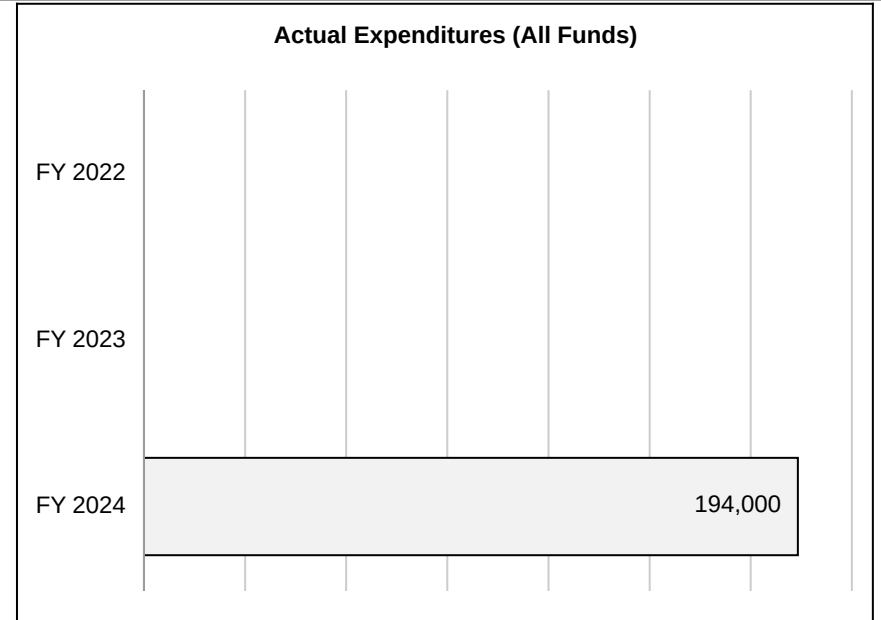
Budget Unit 190018B

CORE - Appropriated Tax Credits (Rolling Stock)

Bill Section 04.030

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 1/28/25
Appropriations (All Funds)	0	200,000	200,000	500,000
Less Reverted (All Funds)	0	(6,000)	(6,000)	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	0	194,000	194,000	500,000
Actual Expenditures (all Fund)	0	0	194,000	N/A
Unexpended (All Funds)	0	194,000	0	N/A
Unexpended by Fund:				
General Revenue	0	194,000	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



*Restricted amount is as of

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

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

CORE DECISION ITEM

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

5. CORE RECONCILIATION DETAIL

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

CORE DECISION ITEM

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

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
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	200,000	0	0	200,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	200,000	0	0	200,000	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	200,000	0	0	200,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	200,000	0	0	200,000	

CORE DECISION ITEM

Revenue

Budget Unit 190018B

CORE - Appropriated Tax Credits (Rolling Stock)

Bill Section 04.030

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 1/28/25		FY26 DTREQ		FY26 GVREC	FY26 GVREC
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Program Disbursements	200,000	0.00	194,000	0.00	500,000	0.00	0	0.00	200,000	0.00	200,000	0.00
Total PSD	200,000	0.00	194,000	0.00	500,000	0.00	0	0.00	200,000	0.00	200,000	0.00
Grand Total	200,000	0.00	194,000	0.00	500,000	0.00	0	0.00	200,000	0.00	200,000	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190019B

CORE - Port Aim Zone

Bill Section 04.035

1. CORE FINANCIAL SUMMARY

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

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: 1583:Port Authority AIM Zone Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	2,091,155	2,091,155
TRF	0	0	0	0
Total	0	0	2,091,155	2,091,155

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: 1583:Port Authority AIM Zone Fund

2. CORE DESCRIPTION

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

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

CORE DECISION ITEM

Revenue

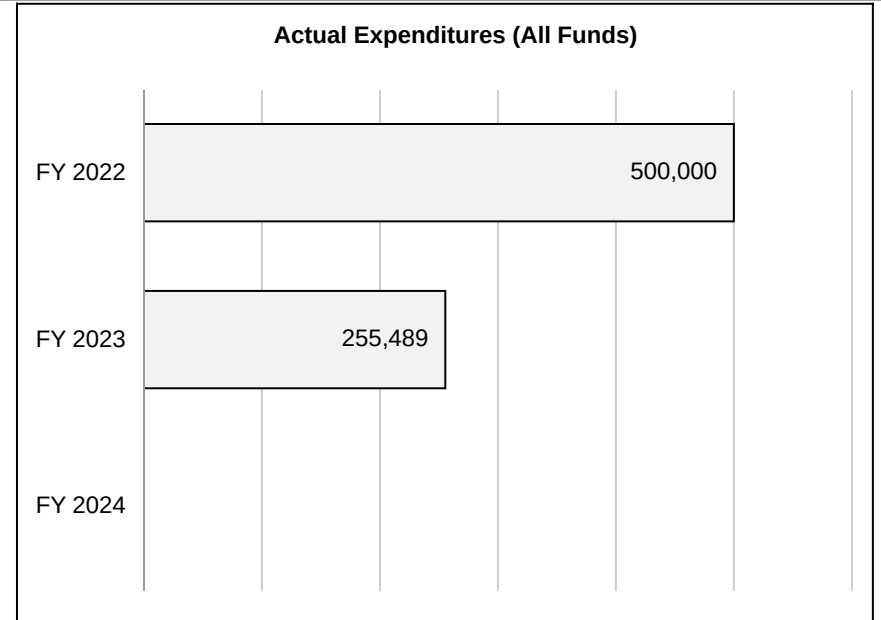
Budget Unit 190019B

CORE - Port Aim Zone

Bill Section 04.035

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 1/28/25
Appropriations (All Funds)	500,000	2,149,065	2,091,155	2,091,155
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	500,000	2,149,065	2,091,155	2,091,155
Actual Expenditures (all Fund)	500,000	255,489	0	N/A
Unexpended (All Funds)	0	1,893,576	2,091,155	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	1,893,576	2,091,155	N/A



*Restricted amount is as of

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

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

CORE DECISION ITEM

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

5. CORE RECONCILIATION DETAIL

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

CORE DECISION ITEM

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

	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	2,091,155	2,091,155	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	2,091,155	2,091,155	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	2,091,155	2,091,155	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	2,091,155	2,091,155	

CORE DECISION ITEM

Revenue

Budget Unit 190019B

CORE - Port Aim Zone

Bill Section 04.035

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 1/28/25		FY26 DTREQ		FY26 GVREC	FY26 GVREC
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Program Disbursements	2,091,155	0.00	0	0.00	2,091,155	0.00	0	0.00	2,091,155	0.00	2,091,155	0.00
Total PSD	2,091,155	0.00	0	0.00	2,091,155	0.00	0	0.00	2,091,155	0.00	2,091,155	0.00
Grand Total	2,091,155	0.00	0	0.00	2,091,155	0.00	0	0.00	2,091,155	0.00	2,091,155	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190020B

CORE - TIME Zone

Bill Section 04.035

1. CORE FINANCIAL SUMMARY

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

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: 1604:TIME Zone Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	1,000,000	1,000,000
TRF	0	0	0	0
Total	0	0	1,000,000	1,000,000

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: 1604:TIME Zone Fund

2. CORE DESCRIPTION

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

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

CORE DECISION ITEM

Revenue

Budget Unit 190020B

CORE - TIME Zone

Bill Section 04.035

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 1/28/25
Appropriations (All Funds)	0	0	1,000,000	1,000,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	0	0	1,000,000	1,000,000
Actual Expenditures (all Fund	0	0	0	N/A
Unexpended (All Funds)	0	0	1,000,000	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	1,000,000	N/A

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

*Restricted amount is as of

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

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

CORE DECISION ITEM

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

5. CORE RECONCILIATION DETAIL

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

Department Request Adjustments

CORE DECISION ITEM

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

	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	1,000,000	1,000,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	1,000,000	1,000,000	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	1,000,000	1,000,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	1,000,000	1,000,000	

CORE DECISION ITEM

Revenue

Budget Unit 190020B

CORE - TIME Zone

Bill Section 04.035

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 1/28/25		FY26 DTREQ		FY26 GVREC	FY26 GVREC
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Program Disbursements	1,000,000	0.00	0	0.00	1,000,000	0.00	0	0.00	1,000,000	0.00	1,000,000	0.00
Total PSD	1,000,000	0.00	0	0.00	1,000,000	0.00	0	0.00	1,000,000	0.00	1,000,000	0.00
Grand Total	1,000,000	0.00	0	0.00	1,000,000	0.00	0	0.00	1,000,000	0.00	1,000,000	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190021B

CORE - Prosecuting Attorney/Collection Agency Fees

Bill Section 04.040

1. CORE FINANCIAL SUMMARY

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

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.

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	900,000	0	0	900,000
PSD	2,000,000	0	0	2,000,000
TRF	0	0	0	0
Total	2,900,000	0	0	2,900,000

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.

2. CORE DESCRIPTION

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

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

CORE DECISION ITEM

Revenue

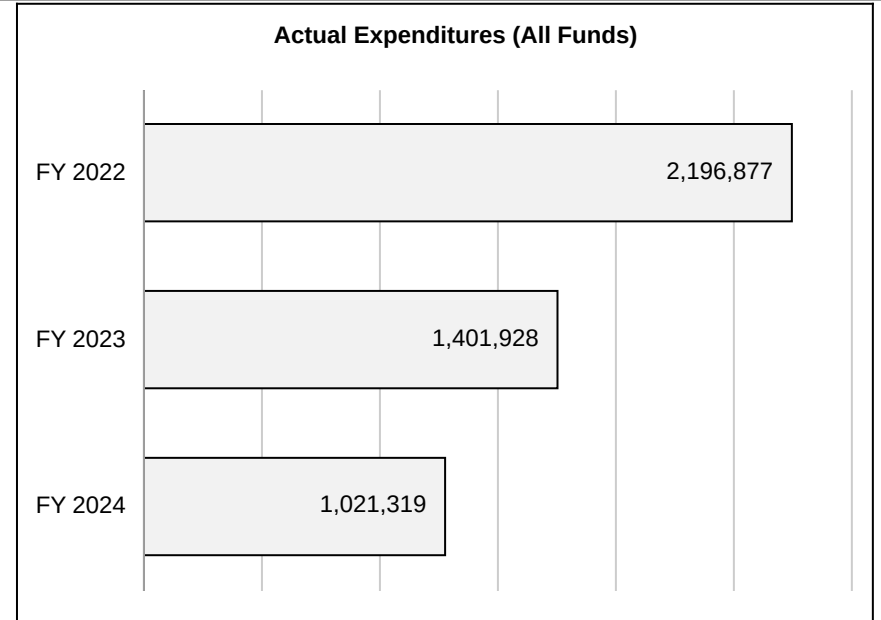
Budget Unit 190021B

CORE - Prosecuting Attorney/Collection Agency Fees

Bill Section 04.040

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 1/28/25
Appropriations (All Funds)	2,900,000	2,900,000	2,900,000	2,900,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	2,900,000	2,900,000	2,900,000	2,900,000
Actual Expenditures (all Fund)	2,196,877	1,401,928	1,021,319	N/A
Unexpended (All Funds)	703,123	1,498,072	1,878,681	N/A
Unexpended by Fund:				
General Revenue	703,123	1,498,072	1,878,681	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



*Restricted amount is as of

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

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

CORE DECISION ITEM

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

5. CORE RECONCILIATION DETAIL

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

Department Request Adjustments

CORE DECISION ITEM

Revenue

Budget Unit 190021B

CORE - Prosecuting Attorney/Collection Agency Fees

Bill Section 04.040

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

CORE DECISION ITEM

Revenue

Budget Unit 190021B

CORE - Prosecuting Attorney/Collection Agency Fees

Bill Section 04.040

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 1/28/25		FY26 DTREQ		FY26 GVREC	FY26 GVREC
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Professional Services	900,000	0.00	303,308	0.00	900,000	0.00	159,158	0.00	900,000	0.00	900,000	0.00
Total EE	900,000	0.00	303,308	0.00	900,000	0.00	159,158	0.00	900,000	0.00	900,000	0.00
Program Disbursements	2,000,000	0.00	718,011	0.00	2,000,000	0.00	301,959	0.00	2,000,000	0.00	2,000,000	0.00
Total PSD	2,000,000	0.00	718,011	0.00	2,000,000	0.00	301,959	0.00	2,000,000	0.00	2,000,000	0.00
Grand Total	2,900,000	0.00	1,021,319	0.00	2,900,000	0.00	461,117	0.00	2,900,000	0.00	2,900,000	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190022B

CORE - County Filing Fees

Bill Section 04.045

1. CORE FINANCIAL SUMMARY

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

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 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	200,000	0	0	200,000
TRF	0	0	0	0
Total	200,000	0	0	200,000

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.

2. CORE DESCRIPTION

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

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

CORE DECISION ITEM

Revenue

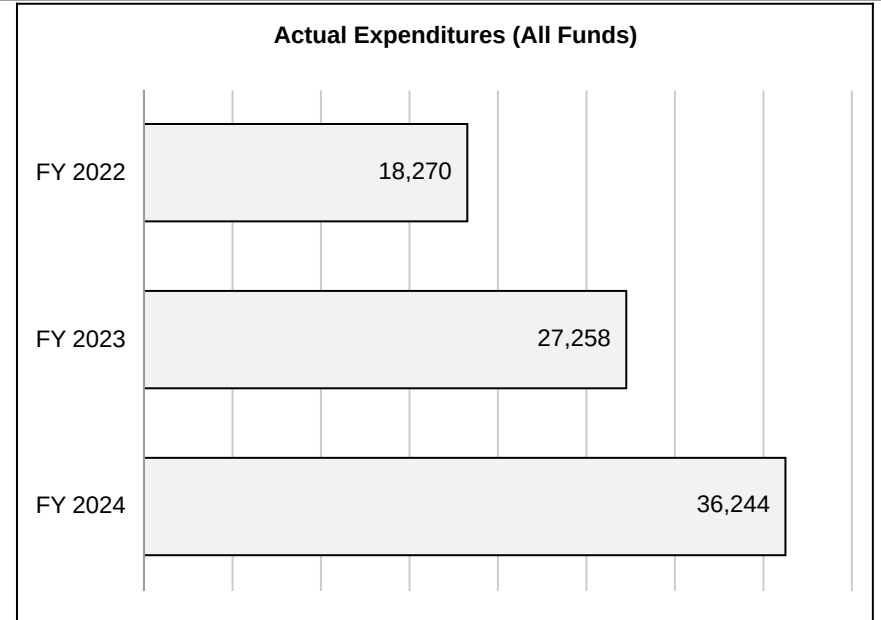
Budget Unit 190022B

CORE - County Filing Fees

Bill Section 04.045

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 1/28/25
Appropriations (All Funds)	200,000	200,000	200,000	200,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	200,000	200,000	200,000	200,000
Actual Expenditures (all Fund)	18,270	27,258	36,244	N/A
Unexpended (All Funds)	181,730	172,743	163,756	N/A
Unexpended by Fund:				
General Revenue	181,730	172,743	163,756	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



*Restricted amount is as of

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

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

CORE DECISION ITEM

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

5. CORE RECONCILIATION DETAIL

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

CORE DECISION ITEM

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

	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	200,000	0	0	200,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	200,000	0	0	200,000	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	200,000	0	0	200,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	200,000	0	0	200,000	

CORE DECISION ITEM

Revenue

Budget Unit 190022B

CORE - County Filing Fees

Bill Section 04.045

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 1/28/25		FY26 DTREQ		FY26 GVREC	FY26 GVREC
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Program Disbursements	200,000	0.00	36,244	0.00	200,000	0.00	1,802	0.00	200,000	0.00	200,000	0.00
Total PSD	200,000	0.00	36,244	0.00	200,000	0.00	1,802	0.00	200,000	0.00	200,000	0.00
Grand Total	200,000	0.00	36,244	0.00	200,000	0.00	1,802	0.00	200,000	0.00	200,000	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190023B

CORE - Motor Fuel Tax Distribution

Bill Section 04.050

1. CORE FINANCIAL SUMMARY

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

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: 1673:Motor Fuel Tax Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	536,000,000	536,000,000
TRF	0	0	0	0
Total	0	0	536,000,000	536,000,000

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: 1673:Motor Fuel Tax Fund

2. CORE DESCRIPTION

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

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

CORE DECISION ITEM

Revenue

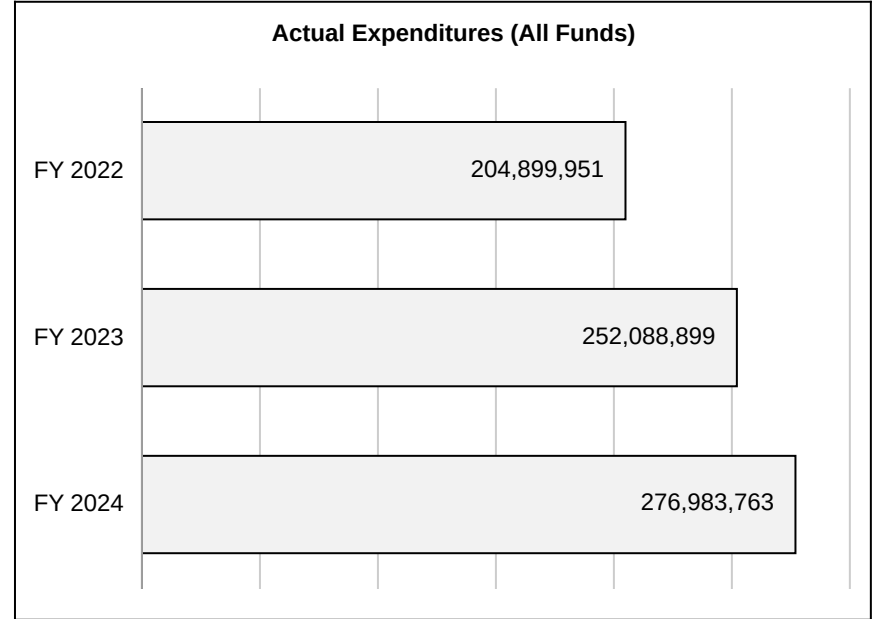
Budget Unit 190023B

CORE - Motor Fuel Tax Distribution

Bill Section 04.050

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 1/28/25
Appropriations (All Funds)	215,829,687	262,208,290	356,000,000	536,000,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	215,829,687	262,208,290	356,000,000	536,000,000
Actual Expenditures (all Fund)	204,899,951	252,088,899	276,983,763	N/A
Unexpended (All Funds)	10,929,736	10,119,391	79,016,237	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	10,929,736	10,119,391	79,016,237	N/A



*Restricted amount is as of

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

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

CORE DECISION ITEM

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

5. CORE RECONCILIATION DETAIL

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

CORE DECISION ITEM

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

	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	536,000,000	536,000,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	536,000,000	536,000,000	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	536,000,000	536,000,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	536,000,000	536,000,000	

CORE DECISION ITEM

Revenue

Budget Unit 190023B

CORE - Motor Fuel Tax Distribution

Bill Section 04.050

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 1/28/25		FY26 DTREQ		FY26 GVREC	FY26 GVREC
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Program Disbursements	356,000,000	0.00	276,983,763	0.00	536,000,000	0.00	156,153,424	0.00	536,000,000	0.00	536,000,000	0.00
Total PSD	356,000,000	0.00	276,983,763	0.00	536,000,000	0.00	156,153,424	0.00	536,000,000	0.00	536,000,000	0.00
Grand Total	356,000,000	0.00	276,983,763	0.00	536,000,000	0.00	156,153,424	0.00	536,000,000	0.00	536,000,000	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190024B

CORE - Emblem Use Fee Distribution

Bill Section 04.055

1. CORE FINANCIAL SUMMARY

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

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 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	34,100	0	0	34,100
TRF	0	0	0	0
Total	34,100	0	0	34,100

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

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

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

CORE DECISION ITEM

Revenue

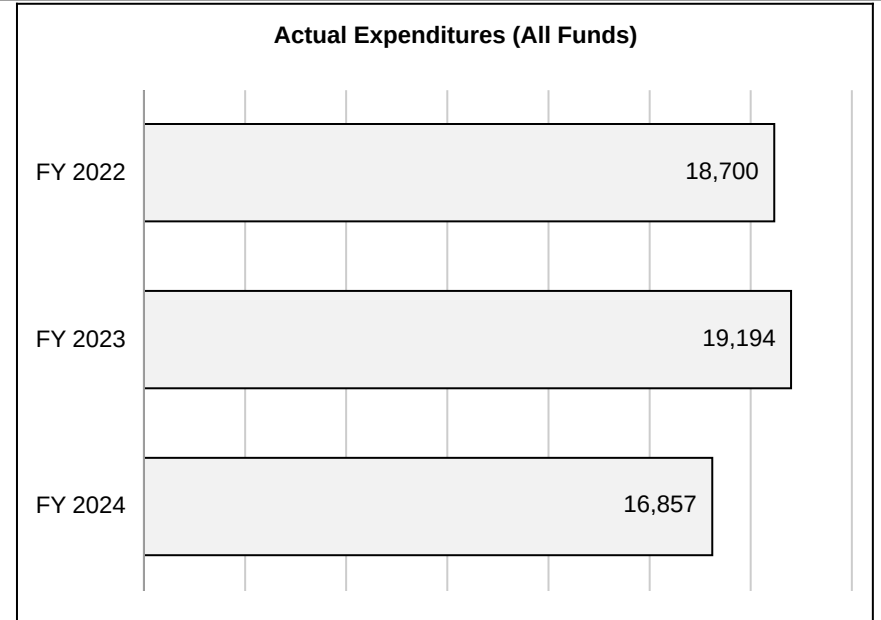
Budget Unit 190024B

CORE - Emblem Use Fee Distribution

Bill Section 04.055

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 1/28/25
Appropriations (All Funds)	34,100	34,100	34,100	34,100
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	34,100	34,100	34,100	34,100
Actual Expenditures (all Fund)	18,700	19,194	16,857	N/A
Unexpended (All Funds)	15,400	14,906	17,244	N/A
Unexpended by Fund:				
General Revenue	15,400	14,906	17,244	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



*Restricted amount is as of

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

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

CORE DECISION ITEM

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

5. CORE RECONCILIATION DETAIL

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

CORE DECISION ITEM

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

	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	34,100	0	0	34,100	
	TRF	0.00	0	0	0	0	
	Total	0.00	34,100	0	0	34,100	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	34,100	0	0	34,100	
	TRF	0.00	0	0	0	0	
	Total	0.00	34,100	0	0	34,100	

CORE DECISION ITEM

Revenue

Budget Unit 190024B

CORE - Emblem Use Fee Distribution

Bill Section 04.055

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 1/28/25		FY26 DTREQ		FY26 GVREC	FY26 GVREC
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Program Disbursements	34,100	0.00	16,857	0.00	34,100	0.00	12,830	0.00	34,100	0.00	34,100	0.00
Total PSD	34,100	0.00	16,857	0.00	34,100	0.00	12,830	0.00	34,100	0.00	34,100	0.00
Grand Total	34,100	0.00	16,857	0.00	34,100	0.00	12,830	0.00	34,100	0.00	34,100	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190025B

CORE - General Revenue Refunds

Bill Section 04.060

1. CORE FINANCIAL SUMMARY

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

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 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	1,717,000,000	0	0	1,717,000,000
TRF	0	0	0	0
Total	1,717,000,000	0	0	1,717,000,000

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.

2. CORE DESCRIPTION

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

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

CORE DECISION ITEM

Revenue

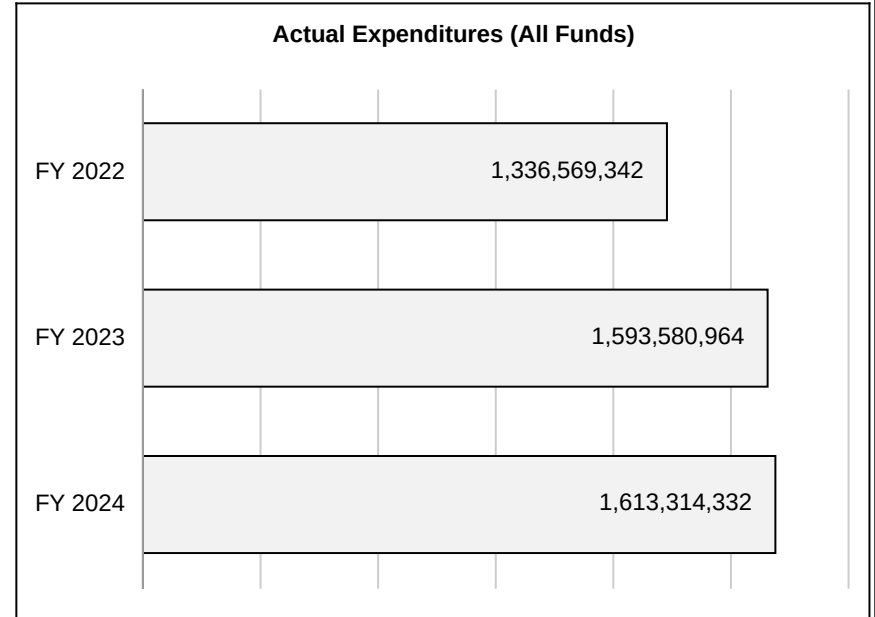
Budget Unit 190025B

CORE - General Revenue Refunds

Bill Section 04.060

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 1/28/25
Appropriations (All Funds)	1,684,000,000	1,684,000,000	1,694,000,000	1,717,000,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	(690)	0
Plus Transfers In	0	0	690	0
Budget Authority (All Funds)	1,684,000,000	1,684,000,000	1,694,000,000	1,717,000,000
Actual Expenditures (all Fund)	1,336,569,342	1,593,580,964	1,613,314,332	N/A
Unexpended (All Funds)	347,430,658	90,419,036	80,685,668	N/A
Unexpended by Fund:				
General Revenue	347,430,658	90,419,036	80,685,668	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



*Restricted amount is as of

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

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

CORE DECISION ITEM

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

5. CORE RECONCILIATION DETAIL

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

CORE DECISION ITEM

Revenue

Budget Unit 190025B

CORE - General Revenue Refunds

Bill Section 04.060

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

CORE DECISION ITEM

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

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 1/28/25		FY26 DTREQ		FY26 GVREC	FY26 GVREC
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Refunds Expense	1,694,000,000	0.00	1,613,314,332	0.00	1,717,000,000	0.00	486,618,575	0.00	1,717,000,000	0.00	1,717,000,000	0.00
Total PSD	1,694,000,000	0.00	1,613,314,332	0.00	1,717,000,000	0.00	486,618,575	0.00	1,717,000,000	0.00	1,717,000,000	0.00
Grand Total	1,694,000,000	0.00	1,613,314,332	0.00	1,717,000,000	0.00	486,618,575	0.00	1,717,000,000	0.00	1,717,000,000	0.00

**NEW DECISION ITEM
RANK: 016 OF 16**

GR Refunds Increase (CRE)
Taxation
GR Refunds
DI# NOP.GV.028

Budget Unit 190025B
Bill Section 4.060

1. AMOUNT OF REQUEST

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	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.

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	113,700,000	0	0	113,700,000
TRF	0	0	0	0
Total	113,700,000	0	0	113,700,000
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.

Non-Counts: 1101:General Revenue Fund \$113,700,000

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.

The Department of Revenue requests an increase in the General Revenue refund appropriation to allow the Department to continue refunding individual and corporate income, property tax credit, withholding, sales and use taxes and other General Revenue refunds as required by Section 136.035, RSMo. As part of the consensus revenue process, the refund projections are determined and increased in the General Revenue refunds are estimated.

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: 016 OF 16

GR Refunds Increase (CRE)

Budget Unit 190025B

Taxation

GR Refunds

Bill Section 4.060

DI# NOP.GV.028

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.)

Estimates of additional refunds were part of the consensus revenue process determined by the Office of Administration and the House of Representatives and Senate staff.

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
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
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
678ZZZZ:Refunds Expense	113,700,000		0		0		113,700,000		0
Total PSD	113,700,000		0		0		113,700,000		0
Total TRF	0		0		0		0		0
Grand Total	113,700,000	0.00	0	0.00	0	0.00	113,700,000	0.00	0

CORE DECISION ITEM

Revenue

Budget Unit 190028B

CORE - Federal and Other Funds

Bill Section 04.065

1. CORE FINANCIAL SUMMARY

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

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: Various Funds

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	50,000	50,000
TRF	0	0	0	0
Total	0	0	50,000	50,000

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: Various Funds

2. CORE DESCRIPTION

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

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

CORE DECISION ITEM

Revenue

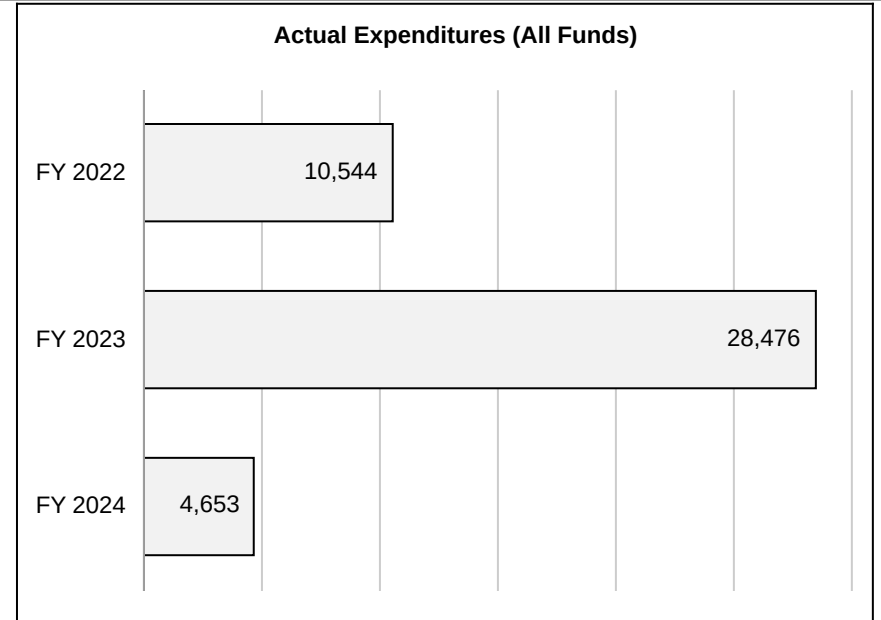
Budget Unit 190028B

CORE - Federal and Other Funds

Bill Section 04.065

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 1/28/25
Appropriations (All Funds)	50,000	50,000	50,000	50,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	(8,645)	(24,776)	(3,231)	0
Plus Transfers In	8,645	24,776	3,231	0
Budget Authority (All Funds)	50,000	50,000	50,000	50,000
Actual Expenditures (all Fund)	10,544	28,476	4,653	N/A
Unexpended (All Funds)	39,456	21,524	45,347	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	39,456	21,524	45,347	N/A



*Restricted amount is as of

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

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

CORE DECISION ITEM

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

5. CORE RECONCILIATION DETAIL

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

CORE DECISION ITEM

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

	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	50,000	50,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	50,000	50,000	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	50,000	50,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	50,000	50,000	

CORE DECISION ITEM

Revenue

Budget Unit 190028B

CORE - Federal and Other Funds

Bill Section 04.065

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 1/28/25		FY26 DTREQ		FY26 GVREC	FY26 GVREC
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Refunds Expense	50,000	0.00	4,653	0.00	50,000	0.00	1,360	0.00	50,000	0.00	50,000	0.00
Total PSD	50,000	0.00	4,653	0.00	50,000	0.00	1,360	0.00	50,000	0.00	50,000	0.00
Grand Total	50,000	0.00	4,653	0.00	50,000	0.00	1,360	0.00	50,000	0.00	50,000	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190029B

CORE - Highway Fund Refunds

Bill Section 04.070

1. CORE FINANCIAL SUMMARY

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

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 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	1,200,000	1,200,000
TRF	0	0	0	0
Total	0	0	1,200,000	1,200,000

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

2. CORE DESCRIPTION

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

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

CORE DECISION ITEM

Revenue

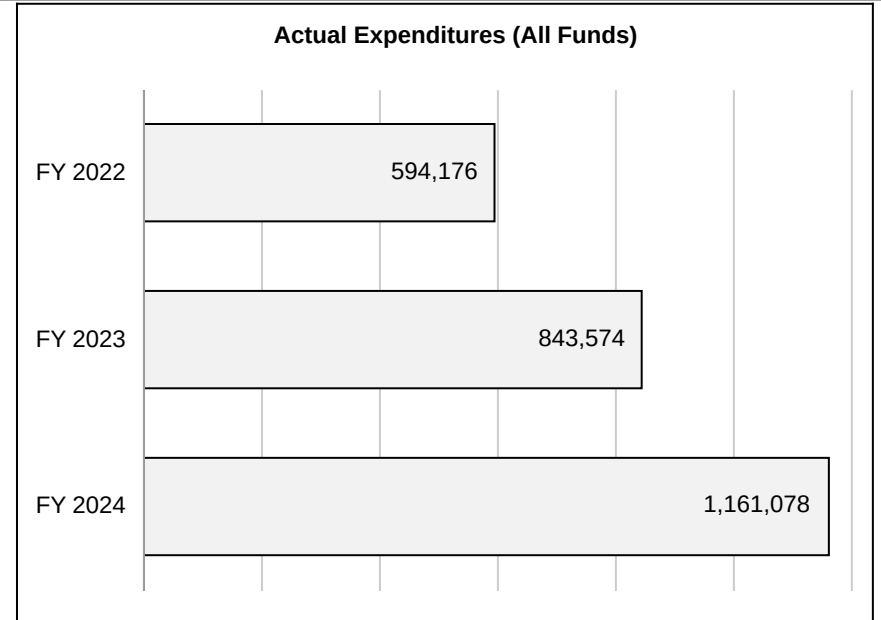
Budget Unit 190029B

CORE - Highway Fund Refunds

Bill Section 04.070

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 1/28/25
Appropriations (All Funds)	1,200,000	1,200,000	1,200,000	1,200,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	1,200,000	1,200,000	1,200,000	1,200,000
Actual Expenditures (all Fund	594,176	843,574	1,161,078	N/A
Unexpended (All Funds)	605,824	356,426	38,922	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	605,824	356,426	38,922	N/A



*Restricted amount is as of

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

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

CORE DECISION ITEM

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

5. CORE RECONCILIATION DETAIL

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

Department Request Adjustments

CORE DECISION ITEM

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

	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	1,200,000	1,200,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	1,200,000	1,200,000	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	1,200,000	1,200,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	1,200,000	1,200,000	

CORE DECISION ITEM

Revenue

Budget Unit 190029B

CORE - Highway Fund Refunds

Bill Section 04.070

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 1/28/25		FY26 DTREQ		FY26 GVREC	FY26 GVREC
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Refunds Expense	1,200,000	0.00	1,161,078	0.00	1,200,000	0.00	551,793	0.00	1,200,000	0.00	1,200,000	0.00
Total PSD	1,200,000	0.00	1,161,078	0.00	1,200,000	0.00	551,793	0.00	1,200,000	0.00	1,200,000	0.00
Grand Total	1,200,000	0.00	1,161,078	0.00	1,200,000	0.00	551,793	0.00	1,200,000	0.00	1,200,000	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190030B

CORE - Aviation Trust Fund Refunds

Bill Section 04.075

1. CORE FINANCIAL SUMMARY

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

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: 1952:Aviation Trust Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	50,000	50,000
TRF	0	0	0	0
Total	0	0	50,000	50,000

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: 1952:Aviation Trust Fund

2. CORE DESCRIPTION

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

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

CORE DECISION ITEM

Revenue

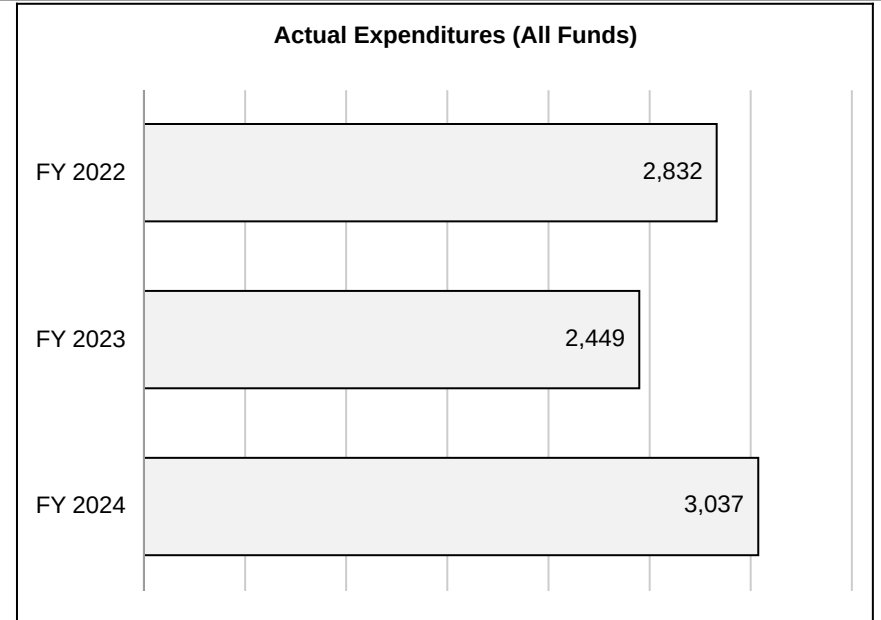
Budget Unit 190030B

CORE - Aviation Trust Fund Refunds

Bill Section 04.075

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 1/28/25
Appropriations (All Funds)	50,000	50,000	50,000	50,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	50,000	50,000	50,000	50,000
Actual Expenditures (all Fund)	2,832	2,449	3,037	N/A
Unexpended (All Funds)	47,168	47,551	46,963	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	47,168	47,551	46,963	N/A



*Restricted amount is as of

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

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

CORE DECISION ITEM

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

5. CORE RECONCILIATION DETAIL

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

CORE DECISION ITEM

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

	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	50,000	50,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	50,000	50,000	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	50,000	50,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	50,000	50,000	

CORE DECISION ITEM

Revenue

Budget Unit 190030B

CORE - Aviation Trust Fund Refunds

Bill Section 04.075

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 1/28/25		FY26 DTREQ		FY26 GVREC	FY26 GVREC
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Refunds Expense	50,000	0.00	3,037	0.00	50,000	0.00	0	0.00	50,000	0.00	50,000	0.00
Total PSD	50,000	0.00	3,037	0.00	50,000	0.00	0	0.00	50,000	0.00	50,000	0.00
Grand Total	50,000	0.00	3,037	0.00	50,000	0.00	0	0.00	50,000	0.00	50,000	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190031B

CORE - Motor Fuel Tax Refunds

Bill Section 04.080

1. CORE FINANCIAL SUMMARY

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

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 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	38,231,618	38,231,618
TRF	0	0	0	0
Total	0	0	38,231,618	38,231,618

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

2. CORE DESCRIPTION

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

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

CORE DECISION ITEM

Revenue

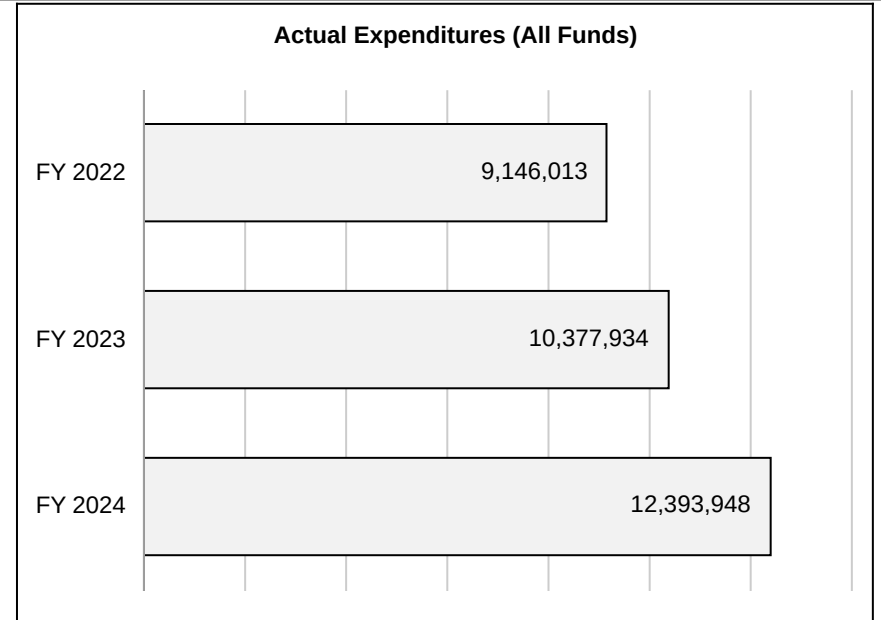
Budget Unit 190031B

CORE - Motor Fuel Tax Refunds

Bill Section 04.080

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 1/28/25
Appropriations (All Funds)	15,041,000	38,231,618	38,231,618	38,231,618
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	15,041,000	38,231,618	38,231,618	38,231,618
Actual Expenditures (all Fund)	9,146,013	10,377,934	12,393,948	N/A
Unexpended (All Funds)	5,894,987	27,853,684	25,837,670	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	5,894,987	27,853,684	25,837,670	N/A



*Restricted amount is as of

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

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

CORE DECISION ITEM

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

5. CORE RECONCILIATION DETAIL

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

CORE DECISION ITEM

Revenue

Budget Unit 190031B

CORE - Motor Fuel Tax Refunds

Bill Section 04.080

	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	38,231,618	38,231,618	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	38,231,618	38,231,618	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	38,231,618	38,231,618	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	38,231,618	38,231,618	

CORE DECISION ITEM

Revenue

Budget Unit 190031B

CORE - Motor Fuel Tax Refunds

Bill Section 04.080

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 1/28/25		FY26 DTREQ		FY26 GVREC	FY26 GVREC
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Refunds Expense	38,231,618	0.00	12,393,948	0.00	38,231,618	0.00	8,342,813	0.00	38,231,618	0.00	38,231,618	0.00
Total PSD	38,231,618	0.00	12,393,948	0.00	38,231,618	0.00	8,342,813	0.00	38,231,618	0.00	38,231,618	0.00
Grand Total	38,231,618	0.00	12,393,948	0.00	38,231,618	0.00	8,342,813	0.00	38,231,618	0.00	38,231,618	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190032B

CORE - Workers' Compensation Refunds

Bill Section 04.085

1. CORE FINANCIAL SUMMARY

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

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: 1652:Workers Compensation Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	2,000,000	2,000,000
TRF	0	0	0	0
Total	0	0	2,000,000	2,000,000

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: 1652:Workers Compensation Fund

2. CORE DESCRIPTION

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

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

CORE DECISION ITEM

Revenue

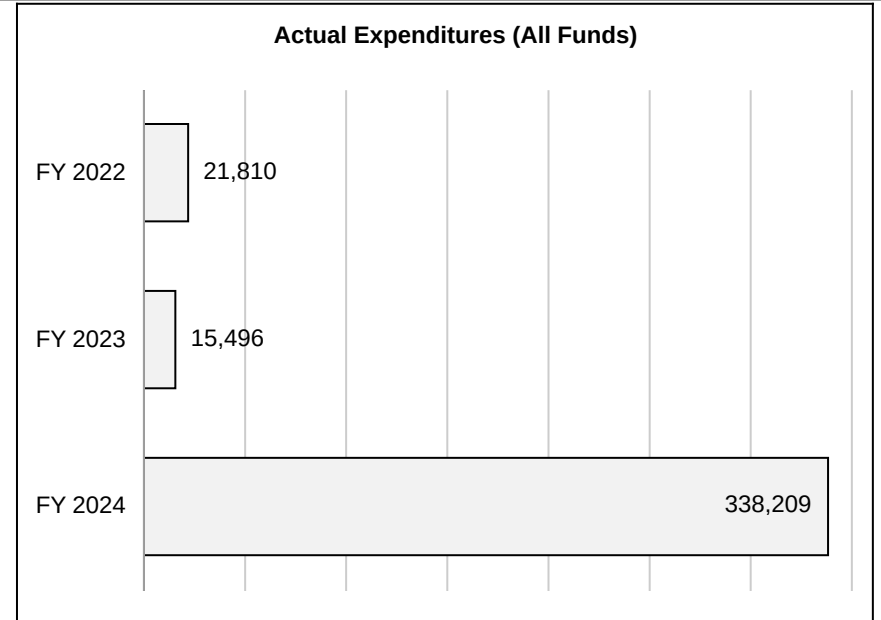
Budget Unit 190032B

CORE - Workers' Compensation Refunds

Bill Section 04.085

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 1/28/25
Appropriations (All Funds)	2,000,000	2,000,000	2,000,000	2,000,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	2,000,000	2,000,000	2,000,000	2,000,000
Actual Expenditures (all Fund)	21,810	15,496	338,209	N/A
Unexpended (All Funds)	1,978,190	1,984,504	1,661,791	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	1,978,190	1,984,504	1,661,791	N/A



*Restricted amount is as of

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

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

CORE DECISION ITEM

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

5. CORE RECONCILIATION DETAIL

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

Department Request Adjustments

CORE DECISION ITEM

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

	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	2,000,000	2,000,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	2,000,000	2,000,000	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	2,000,000	2,000,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	2,000,000	2,000,000	

CORE DECISION ITEM

Revenue

Budget Unit 190032B

CORE - Workers' Compensation Refunds

Bill Section 04.085

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 1/28/25		FY26 DTREQ		FY26 GVREC	FY26 GVREC
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Refunds Expense	2,000,000	0.00	338,209	0.00	2,000,000	0.00	58,722	0.00	2,000,000	0.00	2,000,000	0.00
Total PSD	2,000,000	0.00	338,209	0.00	2,000,000	0.00	58,722	0.00	2,000,000	0.00	2,000,000	0.00
Grand Total	2,000,000	0.00	338,209	0.00	2,000,000	0.00	58,722	0.00	2,000,000	0.00	2,000,000	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190033B

CORE - Cigarette Tax Refunds

Bill Section 04.090

1. CORE FINANCIAL SUMMARY

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

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

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

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

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	161,000	161,000
TRF	0	0	0	0
Total	0	0	161,000	161,000

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

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

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

2. CORE DESCRIPTION

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

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

CORE DECISION ITEM

Revenue

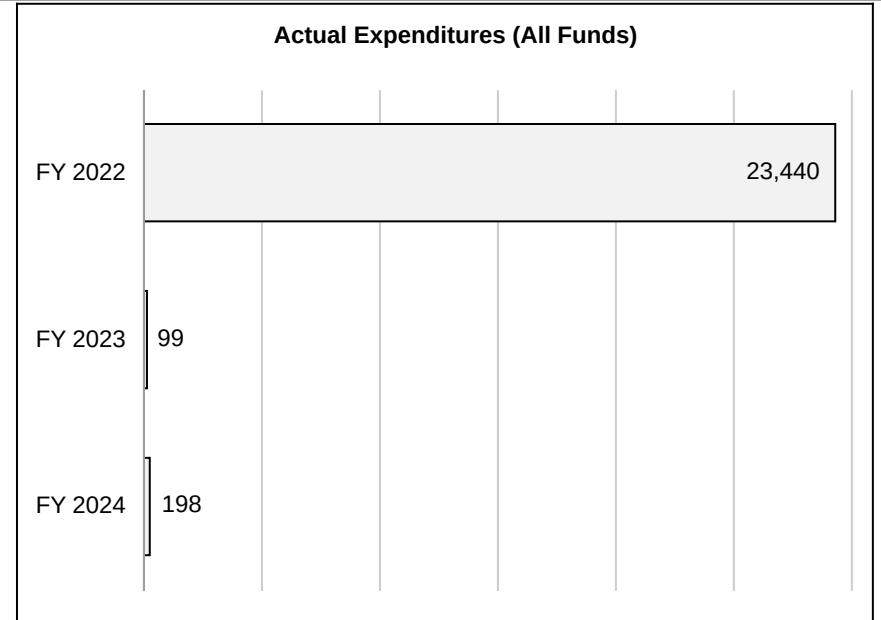
Budget Unit 190033B

CORE - Cigarette Tax Refunds

Bill Section 04.090

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 1/28/25
Appropriations (All Funds)	161,000	161,000	161,000	161,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	161,000	161,000	161,000	161,000
Actual Expenditures (all Fund)	23,440	99	198	N/A
Unexpended (All Funds)	137,560	160,901	160,802	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	137,560	160,901	160,802	N/A



*Restricted amount is as of

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

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

CORE DECISION ITEM

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

5. CORE RECONCILIATION DETAIL

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

CORE DECISION ITEM

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

	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	161,000	161,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	161,000	161,000	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	161,000	161,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	161,000	161,000	

CORE DECISION ITEM

Revenue

Budget Unit 190033B

CORE - Cigarette Tax Refunds

Bill Section 04.090

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 1/28/25		FY26 DTREQ		FY26 GVREC	FY26 GVREC
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Refunds Expense	161,000	0.00	198	0.00	161,000	0.00	0	0.00	161,000	0.00	161,000	0.00
Total PSD	161,000	0.00	198	0.00	161,000	0.00	0	0.00	161,000	0.00	161,000	0.00
Grand Total	161,000	0.00	198	0.00	161,000	0.00	0	0.00	161,000	0.00	161,000	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190034B

CORE - County Stock Insurance Distribution

Bill Section 04.095

1. CORE FINANCIAL SUMMARY

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

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 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	135,700	0	0	135,700
TRF	0	0	0	0
Total	135,700	0	0	135,700

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

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

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

CORE DECISION ITEM

Revenue

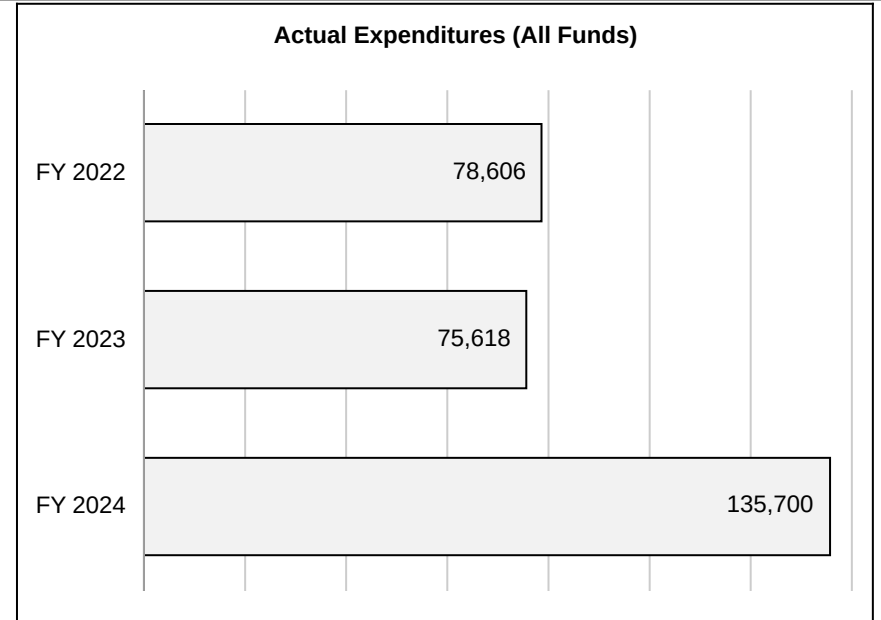
Budget Unit 190034B

CORE - County Stock Insurance Distribution

Bill Section 04.095

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 1/28/25
Appropriations (All Funds)	135,700	135,700	436,433	135,700
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	135,700	135,700	436,433	135,700
Actual Expenditures (all Fund)	78,606	75,618	135,700	N/A
Unexpended (All Funds)	57,094	60,082	300,733	N/A
Unexpended by Fund:				
General Revenue	57,094	60,082	300,733	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



*Restricted amount is as of

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

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

CORE DECISION ITEM

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

5. CORE RECONCILIATION DETAIL

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

CORE DECISION ITEM

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

	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	135,700	0	0	135,700	
	TRF	0.00	0	0	0	0	
	Total	0.00	135,700	0	0	135,700	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	135,700	0	0	135,700	
	TRF	0.00	0	0	0	0	
	Total	0.00	135,700	0	0	135,700	

CORE DECISION ITEM

Revenue Budget Unit 190034B

CORE - County Stock Insurance Distribution Bill Section 04.095

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 1/28/25		FY26 DTREQ		FY26 GVREC	FY26 GVREC
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Program Disbursements	135,700	0.00	135,700	0.00	135,700	0.00	135,700	0.00	135,700	0.00	135,700	0.00
Total PSD	135,700	0.00	135,700	0.00	135,700	0.00	135,700	0.00	135,700	0.00	135,700	0.00
Appropriated Transfers Out St	300,733	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Total TRF	300,733	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Grand Total	436,433	0.00	135,700	0.00	135,700	0.00	135,700	0.00	135,700	0.00	135,700	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190035B

CORE - Offset Debts with Tax Credits

Bill Section 04.100

1. CORE FINANCIAL SUMMARY

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

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 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	300,000	0	0	300,000
TRF	0	0	0	0
Total	300,000	0	0	300,000

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.

2. CORE DESCRIPTION

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

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

CORE DECISION ITEM

Revenue

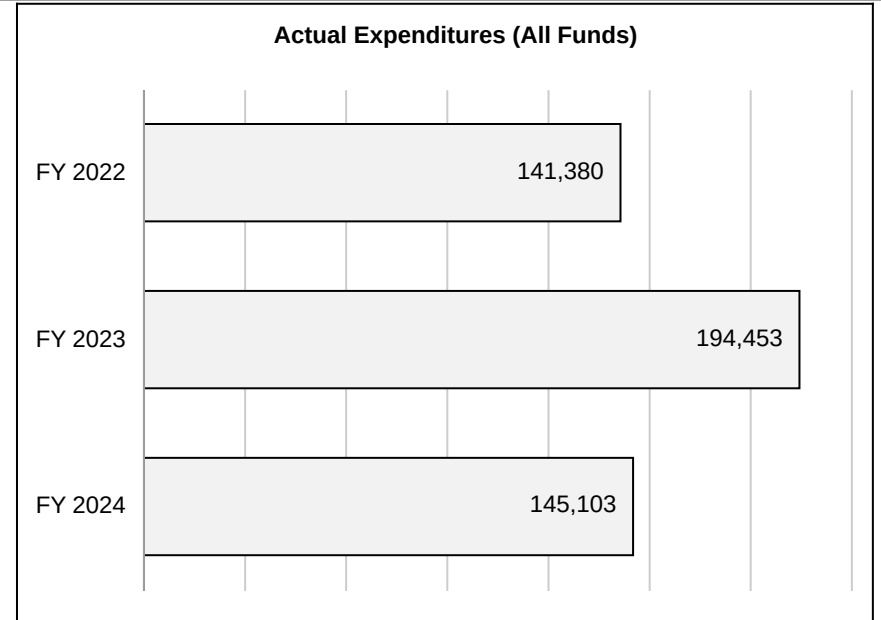
Budget Unit 190035B

CORE - Offset Debts with Tax Credits

Bill Section 04.100

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 1/28/25
Appropriations (All Funds)	150,000	300,000	300,000	300,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	150,000	300,000	300,000	300,000
Actual Expenditures (all Fund)	141,380	194,453	145,103	N/A
Unexpended (All Funds)	8,620	105,547	154,897	N/A
Unexpended by Fund:				
General Revenue	8,620	105,547	154,897	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



*Restricted amount is as of

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

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

CORE DECISION ITEM

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

5. CORE RECONCILIATION DETAIL

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

Department Request Adjustments

CORE DECISION ITEM

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

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
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	300,000	0	0	300,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	300,000	0	0	300,000	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	300,000	0	0	300,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	300,000	0	0	300,000	

CORE DECISION ITEM

Revenue

Budget Unit 190035B

CORE - Offset Debts with Tax Credits

Bill Section 04.100

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 1/28/25		FY26 DTREQ		FY26 GVREC	FY26 GVREC
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Refunds Expense	300,000	0.00	145,103	0.00	300,000	0.00	146,020	0.00	300,000	0.00	300,000	0.00
Total PSD	300,000	0.00	145,103	0.00	300,000	0.00	146,020	0.00	300,000	0.00	300,000	0.00
Grand Total	300,000	0.00	145,103	0.00	300,000	0.00	146,020	0.00	300,000	0.00	300,000	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190036B

CORE - Debt Offset Transfer

Bill Section 04.105

1. CORE FINANCIAL SUMMARY

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

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 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	37,213,307	0	0	37,213,307
Total	37,213,307	0	0	37,213,307

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

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

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

CORE DECISION ITEM

Revenue

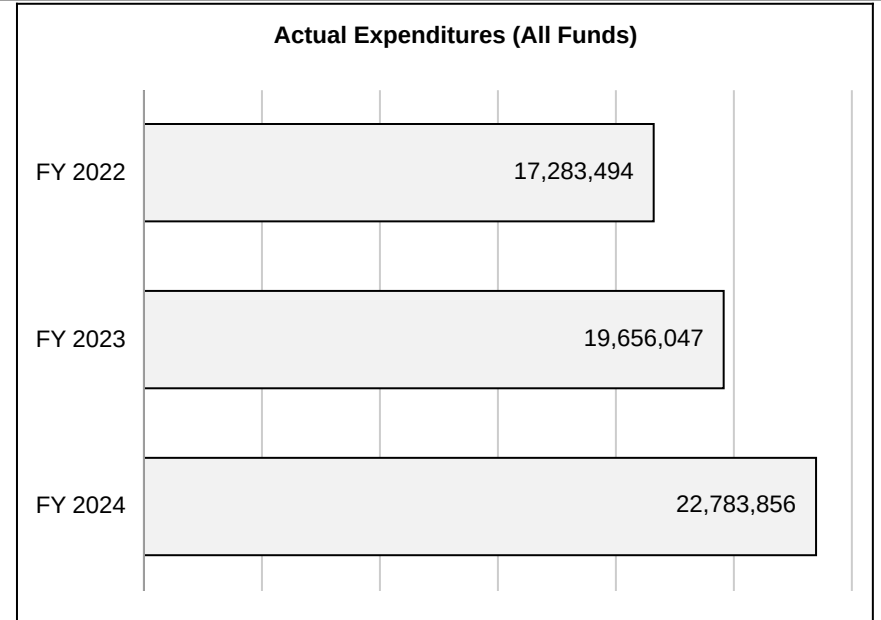
Budget Unit 190036B

CORE - Debt Offset Transfer

Bill Section 04.105

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 1/28/25
Appropriations (All Funds)	19,657,384	19,657,384	36,974,627	37,213,307
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	19,657,384	19,657,384	36,974,627	37,213,307
Actual Expenditures (all Fund)	17,283,494	19,656,047	22,783,856	N/A
Unexpended (All Funds)	2,373,890	1,337	14,190,771	N/A
Unexpended by Fund:				
General Revenue	2,373,890	1,337	14,190,771	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



*Restricted amount is as of

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

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

CORE DECISION ITEM

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

5. CORE RECONCILIATION DETAIL

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

CORE DECISION ITEM

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

	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	37,213,307	0	0	37,213,307	
	Total	0.00	37,213,307	0	0	37,213,307	
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	37,213,307	0	0	37,213,307	
	Total	0.00	37,213,307	0	0	37,213,307	

CORE DECISION ITEM

Revenue Budget Unit 190036B

CORE - Debt Offset Transfer Bill Section 04.105

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 1/28/25		FY26 DTREQ		FY26 GVREC	FY26 GVREC
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	36,974,627	0.00	22,783,856	0.00	37,213,307	0.00	1,868,895	0.00	37,213,307	0.00	37,213,307	0.00
Total TRF	36,974,627	0.00	22,783,856	0.00	37,213,307	0.00	1,868,895	0.00	37,213,307	0.00	37,213,307	0.00
Grand Total	36,974,627	0.00	22,783,856	0.00	37,213,307	0.00	1,868,895	0.00	37,213,307	0.00	37,213,307	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190037B

CORE - Circuit Court Escrow Transfer

Bill Section 04.110

1. CORE FINANCIAL SUMMARY

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

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 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	4,074,458	0	0	4,074,458
Total	4,074,458	0	0	4,074,458

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

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

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

CORE DECISION ITEM

Revenue

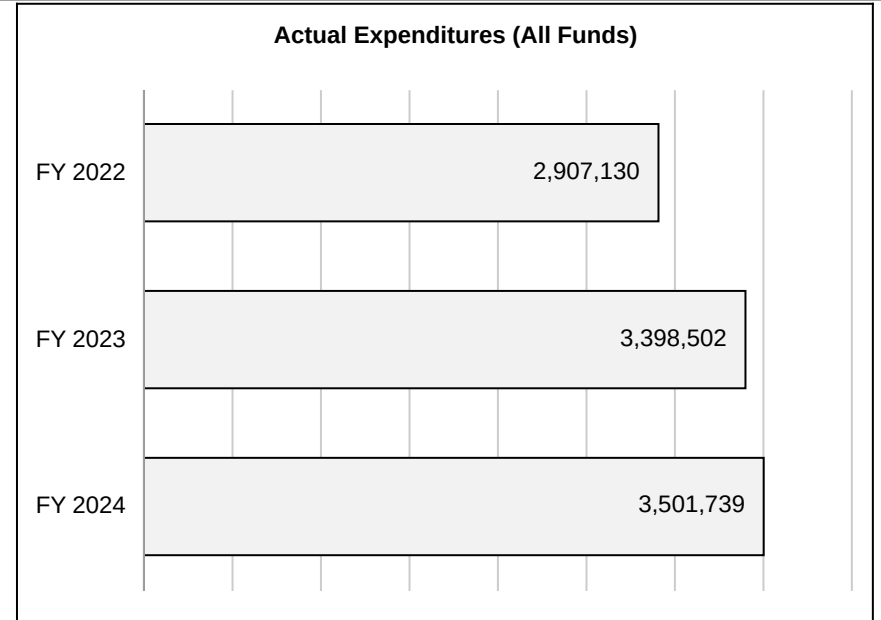
Budget Unit 190037B

CORE - Circuit Court Escrow Transfer

Bill Section 04.110

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 1/28/25
Appropriations (All Funds)	4,074,458	4,074,458	4,074,458	4,074,458
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	4,074,458	4,074,458	4,074,458	4,074,458
Actual Expenditures (all Fund)	2,907,130	3,398,502	3,501,739	N/A
Unexpended (All Funds)	1,167,328	675,956	572,719	N/A
Unexpended by Fund:				
General Revenue	1,167,328	675,956	572,719	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



*Restricted amount is as of

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

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

CORE DECISION ITEM

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

5. CORE RECONCILIATION DETAIL

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

CORE DECISION ITEM

Revenue

Budget Unit 190037B

CORE - Circuit Court Escrow Transfer

Bill Section 04.110

	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	4,074,458	0	0	4,074,458	
	Total	0.00	4,074,458	0	0	4,074,458	
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	4,074,458	0	0	4,074,458	
	Total	0.00	4,074,458	0	0	4,074,458	

CORE DECISION ITEM

Revenue Budget Unit 190037B

CORE - Circuit Court Escrow Transfer Bill Section 04.110

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 1/28/25		FY26 DTREQ		FY26 GVREC	FY26 GVREC
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	4,074,458	0.00	3,501,739	0.00	4,074,458	0.00	151,395	0.00	4,074,458	0.00	4,074,458	0.00
Total TRF	4,074,458	0.00	3,501,739	0.00	4,074,458	0.00	151,395	0.00	4,074,458	0.00	4,074,458	0.00
Grand Total	4,074,458	0.00	3,501,739	0.00	4,074,458	0.00	151,395	0.00	4,074,458	0.00	4,074,458	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190038B

CORE - Debt Offset Distribution

Bill Section 04.115

1. CORE FINANCIAL SUMMARY

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

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: 1753:Debt Offset Escrow Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	1,339,119	1,339,119
TRF	0	0	0	0
Total	0	0	1,339,119	1,339,119

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: 1753:Debt Offset Escrow Fund

2. CORE DESCRIPTION

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

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

CORE DECISION ITEM

Revenue

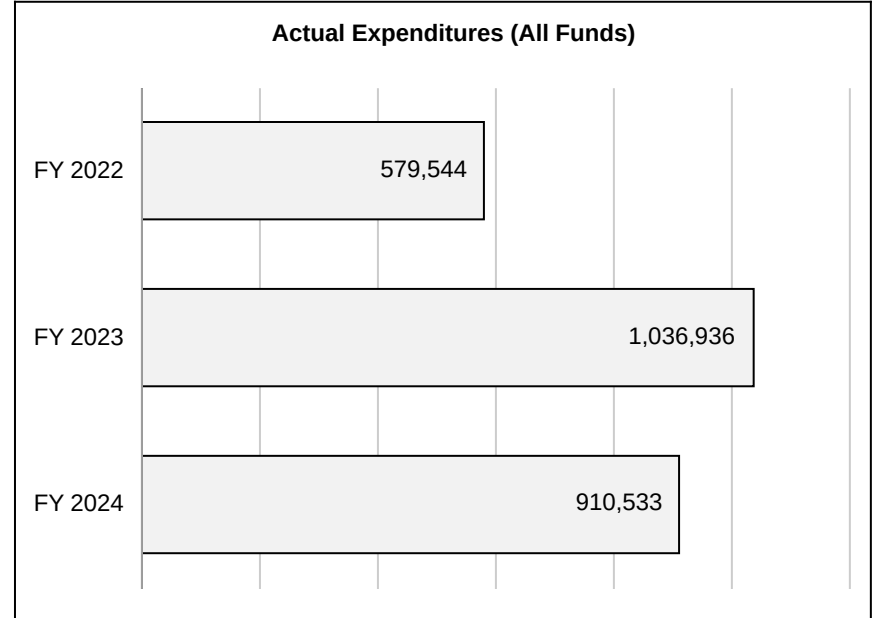
Budget Unit 190038B

CORE - Debt Offset Distribution

Bill Section 04.115

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 1/28/25
Appropriations (All Funds)	1,339,119	1,339,119	1,339,119	1,339,119
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	1,339,119	1,339,119	1,339,119	1,339,119
Actual Expenditures (all Fund)	579,544	1,036,936	910,533	N/A
Unexpended (All Funds)	759,575	302,183	428,586	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	759,575	302,183	428,586	N/A



*Restricted amount is as of

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

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

CORE DECISION ITEM

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

5. CORE RECONCILIATION DETAIL

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

Department Request Adjustments

CORE DECISION ITEM

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

	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	1,339,119	1,339,119	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	1,339,119	1,339,119	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	1,339,119	1,339,119	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	1,339,119	1,339,119	

CORE DECISION ITEM

Revenue

Budget Unit 190038B

CORE - Debt Offset Distribution

Bill Section 04.115

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 1/28/25		FY26 DTREQ		FY26 GVREC	FY26 GVREC
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Refunds Expense	1,339,119	0.00	910,533	0.00	1,339,119	0.00	143,757	0.00	1,339,119	0.00	1,339,119	0.00
Total PSD	1,339,119	0.00	910,533	0.00	1,339,119	0.00	143,757	0.00	1,339,119	0.00	1,339,119	0.00
Grand Total	1,339,119	0.00	910,533	0.00	1,339,119	0.00	143,757	0.00	1,339,119	0.00	1,339,119	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190039B

CORE - School District Trust Fund Transfer

Bill Section 04.120

1. CORE FINANCIAL SUMMARY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	2,500,000	2,500,000
Total	0	0	2,500,000	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: 1688:School District Trust Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	2,500,000	2,500,000
Total	0	0	2,500,000	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: 1688:School District Trust Fund

2. CORE DESCRIPTION

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

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

CORE DECISION ITEM

Revenue

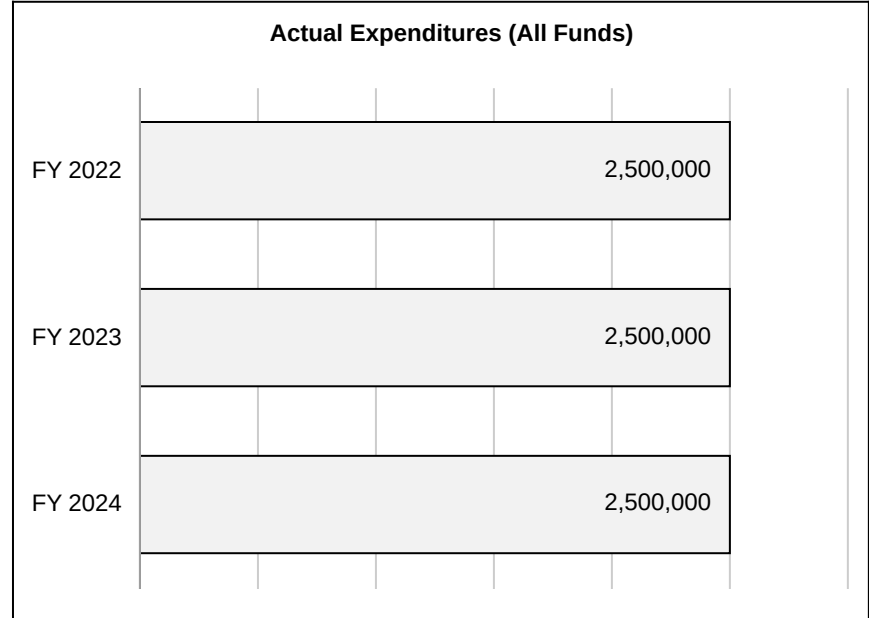
Budget Unit 190039B

CORE - School District Trust Fund Transfer

Bill Section 04.120

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 1/28/25
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)	2,500,000	2,500,000	2,500,000	N/A
Unexpended (All Funds)	0	0	0	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



*Restricted amount is as of

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

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

CORE DECISION ITEM

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

5. CORE RECONCILIATION DETAIL

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

CORE DECISION ITEM

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

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
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	2,500,000	2,500,000	
	Total	0.00	0	0	2,500,000	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	2,500,000	2,500,000	
	Total	0.00	0	0	2,500,000	2,500,000	

CORE DECISION ITEM

Revenue Budget Unit 190039B

CORE - School District Trust Fund Transfer Bill Section 04.120

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 1/28/25		FY26 DTREQ		FY26 GVREC	FY26 GVREC
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	1,250,000	0.00	2,500,000	0.00	2,500,000	0.00
Total TRF	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	1,250,000	0.00	2,500,000	0.00	2,500,000	0.00
Grand Total	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	1,250,000	0.00	2,500,000	0.00	2,500,000	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190040B

CORE - Park Sales Tax Transfer

Bill Section 04.125

1. CORE FINANCIAL SUMMARY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	425,000	425,000
Total	0	0	425,000	425,000
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.

Other Funds: 1613:Parks Sales Tax Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	425,000	425,000
Total	0	0	425,000	425,000
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.

Other Funds: 1613:Parks Sales Tax Fund

2. CORE DESCRIPTION

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

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

CORE DECISION ITEM

Revenue

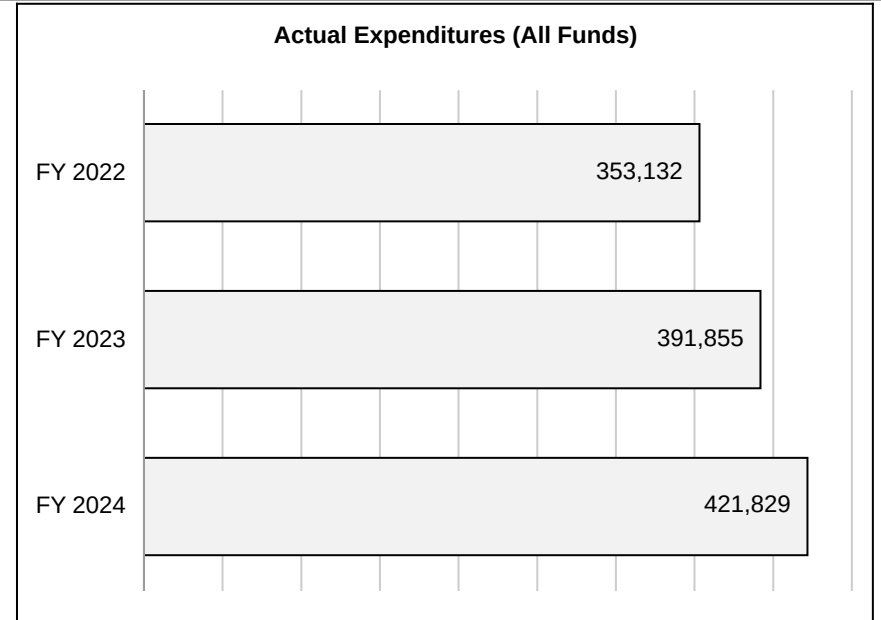
Budget Unit 190040B

CORE - Park Sales Tax Transfer

Bill Section 04.125

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 1/28/25
Appropriations (All Funds)	353,132	391,855	425,000	425,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	353,132	391,855	425,000	425,000
Actual Expenditures (all Fund)	353,132	391,855	421,829	N/A
Unexpended (All Funds)	0	0	3,171	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	3,171	N/A



*Restricted amount is as of

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

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

CORE DECISION ITEM

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

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
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	425,000	425,000	
	Total	0.00	0	0	425,000	425,000	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	425,000	425,000	
	Total	0.00	0	0	425,000	425,000	

Department Request Adjustments

CORE DECISION ITEM

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

	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	425,000	425,000	
	Total	0.00	0	0	425,000	425,000	
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	425,000	425,000	
	Total	0.00	0	0	425,000	425,000	

CORE DECISION ITEM

Revenue **Budget Unit 190040B**

CORE - Park Sales Tax Transfer **Bill Section 04.125**

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 1/28/25		FY26 DTREQ		FY26 GVREC	FY26 GVREC
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	425,000	0.00	421,829	0.00	425,000	0.00	425,000	0.00	425,000	0.00	425,000	0.00
Total TRF	425,000	0.00	421,829	0.00	425,000	0.00	425,000	0.00	425,000	0.00	425,000	0.00
Grand Total	425,000	0.00	421,829	0.00	425,000	0.00	425,000	0.00	425,000	0.00	425,000	0.00

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

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

Budget Unit 190040B
Bill Section 4.125

1. AMOUNT OF REQUEST

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	27,423	27,423
Total	0	0	27,423	27,423
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: 1613:Parks Sales Tax Fund
Non-Counts: 1613:Parks Sales Tax Fund \$27,423

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	27,423	27,423
Total	0	0	27,423	27,423
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: 1613:Parks Sales Tax Fund
Non-Counts: 1613:Parks Sales Tax Fund \$27,423

2. THIS REQUEST CAN BE CATEGORIZED AS:

Cost to Continue

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

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

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

Budget Unit 190040B

Bill Section 4.125

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

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

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

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

Transfers to General Revenue:

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

5. BREAK DOWN THE REQUEST BY BUDGET 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
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
782ZZZZ:Appropriated Transfers Out St	0		0		27,423		27,423		0
Total TRF	0		0		27,423		27,423		0
Grand Total	0	0.00	0	0.00	27,423	0.00	27,423	0.00	0

NEW DECISION ITEM

RANK: 005 OF 15

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

Budget Unit 190040B

Bill Section 4.125

Budget 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
782ZZZZ:Appropriated Transfers Out St	0		0		27,423		27,423		0
Total TRF	0		0		27,423		27,423		0
Grand Total	0	0.00	0	0.00	27,423	0.00	27,423	0.00	0

CORE DECISION ITEM

Revenue

Budget Unit 190041B

CORE - Soil and Water Sales Tax Transfer

Bill Section 04.130

1. CORE FINANCIAL SUMMARY

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

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

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

Other Funds: 1614:Soil and Water Sales Tax Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	425,000	425,000
Total	0	0	425,000	425,000

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

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

Other Funds: 1614:Soil and Water Sales Tax Fund

2. CORE DESCRIPTION

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

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

CORE DECISION ITEM

Revenue

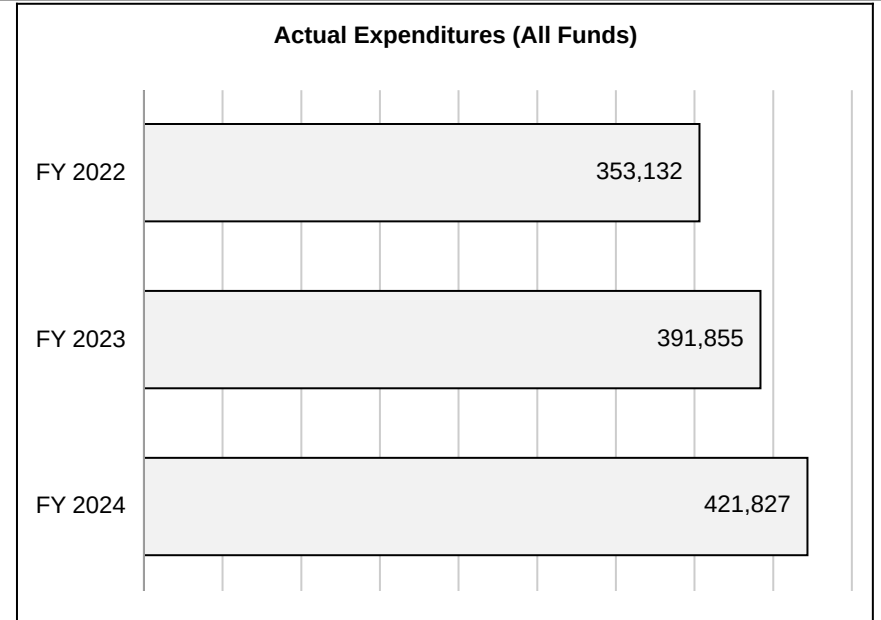
Budget Unit 190041B

CORE - Soil and Water Sales Tax Transfer

Bill Section 04.130

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 1/28/25
Appropriations (All Funds)	353,132	391,855	425,000	425,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	353,132	391,855	425,000	425,000
Actual Expenditures (all Fund)	353,132	391,855	421,827	N/A
Unexpended (All Funds)	0	0	3,173	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	3,173	N/A



*Restricted amount is as of

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

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

CORE DECISION ITEM

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

5. CORE RECONCILIATION DETAIL

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

CORE DECISION ITEM

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

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
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	425,000	425,000	
	Total	0.00	0	0	425,000	425,000	
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	425,000	425,000	
	Total	0.00	0	0	425,000	425,000	

CORE DECISION ITEM

Revenue

Budget Unit 190041B

CORE - Soil and Water Sales Tax Transfer

Bill Section 04.130

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 1/28/25		FY26 DTREQ		FY26 GVREC	FY26 GVREC
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	425,000	0.00	421,827	0.00	425,000	0.00	425,000	0.00	425,000	0.00	425,000	0.00
Total TRF	425,000	0.00	421,827	0.00	425,000	0.00	425,000	0.00	425,000	0.00	425,000	0.00
Grand Total	425,000	0.00	421,827	0.00	425,000	0.00	425,000	0.00	425,000	0.00	425,000	0.00

NEW DECISION ITEM

RANK: 006 OF 15

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

Budget Unit 190041B

Bill Section 4.130

1. AMOUNT OF REQUEST

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	27,423	27,423
Total	0	0	27,423	27,423

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

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

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

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	27,423	27,423
Total	0	0	27,423	27,423

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

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

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

2. THIS REQUEST CAN BE CATEGORIZED AS:

Cost to Continue

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

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

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

Budget Unit 190041B

Bill Section 4.130

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

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

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

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

Transfers to General Revenue:

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

5. BREAK DOWN THE REQUEST BY BUDGET 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
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
782ZZZZ:Appropriated Transfers Out St	0		0		27,423		27,423		0
Total TRF	0		0		27,423		27,423		0
Grand Total	0	0.00	0	0.00	27,423	0.00	27,423	0.00	0

NEW DECISION ITEM

RANK: 006 OF 15

Revenue

Budget Unit 190041B

Taxation

SoilandWater Sales Tax TRF Inc

Bill Section 4.130

DI# NOP.19B.005

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
782ZZZZ:Appropriated Transfers Out St	0		0		27,423		27,423		0
Total TRF	0		0		27,423		27,423		0
Grand Total	0	0.00	0	0.00	27,423	0.00	27,423	0.00	0

CORE DECISION ITEM

Revenue

Budget Unit 190044B

CORE - Income Tax Check-off Transfer

Bill Section 04.135

1. CORE FINANCIAL SUMMARY

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

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 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	471,000	0	0	471,000
Total	471,000	0	0	471,000

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.

2. CORE DESCRIPTION

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

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

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

CORE DECISION ITEM

Revenue

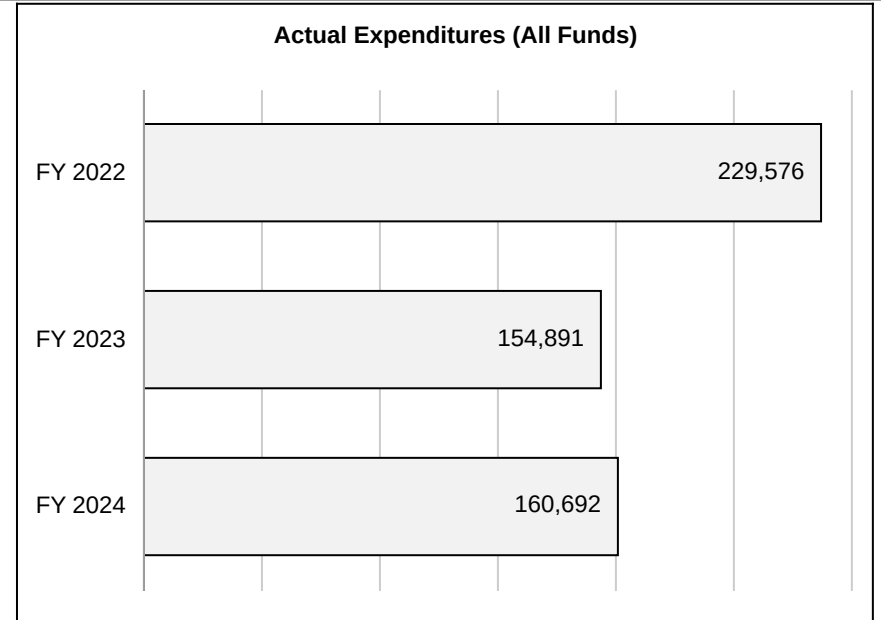
Budget Unit 190044B

CORE - Income Tax Check-off Transfer

Bill Section 04.135

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 1/28/25
Appropriations (All Funds)	471,000	471,000	471,000	471,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	(1,000)	(1,000)	0
Plus Transfers In	0	1,000	1,000	0
Budget Authority (All Funds)	471,000	471,000	471,000	471,000
Actual Expenditures (all Fund)	229,576	154,891	160,692	N/A
Unexpended (All Funds)	241,424	316,109	310,308	N/A
Unexpended by Fund:				
General Revenue	241,424	316,109	310,308	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



*Restricted amount is as of

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

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

CORE DECISION ITEM

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

5. CORE RECONCILIATION DETAIL

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

CORE DECISION ITEM

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

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
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	471,000	0	0	471,000	
	Total	0.00	471,000	0	0	471,000	
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	471,000	0	0	471,000	
	Total	0.00	471,000	0	0	471,000	

CORE DECISION ITEM

Revenue

Budget Unit 190044B

CORE - Income Tax Check-off Transfer

Bill Section 04.135

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 1/28/25		FY26 DTREQ		FY26 GVREC	FY26 GVREC
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	471,000	0.00	160,692	0.00	471,000	0.00	21,965	0.00	471,000	0.00	471,000	0.00
Total TRF	471,000	0.00	160,692	0.00	471,000	0.00	21,965	0.00	471,000	0.00	471,000	0.00
Grand Total	471,000	0.00	160,692	0.00	471,000	0.00	21,965	0.00	471,000	0.00	471,000	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190045B

CORE - Check-off Erroneous Transfer

Bill Section 04.140

1. CORE FINANCIAL SUMMARY

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

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

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

Other Funds: Various Funds

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	13,669	13,669
Total	0	0	13,669	13,669

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

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

Other Funds: Various Funds

2. CORE DESCRIPTION

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

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

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

CORE DECISION ITEM

Revenue

Budget Unit 190045B

CORE - Check-off Erroneous Transfer

Bill Section 04.140

CORE DECISION ITEM

Revenue

Budget Unit 190045B

CORE - Check-off Erroneous Transfer

Bill Section 04.140

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 1/28/25
Appropriations (All Funds)	13,669	13,669	13,669	13,669
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	13,669	13,669	13,669	13,669
Actual Expenditures (all Fund)	0	0	0	N/A
Unexpended (All Funds)	13,669	13,669	13,669	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	13,669	13,669	13,669	N/A

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

*Restricted amount is as of

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

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

CORE DECISION ITEM

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

5. CORE RECONCILIATION DETAIL

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

CORE DECISION ITEM

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

	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	13,669	13,669	
	Total	0.00	0	0	13,669	13,669	
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	13,669	13,669	
	Total	0.00	0	0	13,669	13,669	

CORE DECISION ITEM

Revenue

Budget Unit 190045B

CORE - Check-off Erroneous Transfer

Bill Section 04.140

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 1/28/25		FY26 DTREQ		FY26 GVREC	FY26 GVREC
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	13,669	0.00	0	0.00	13,669	0.00	0	0.00	13,669	0.00	13,669	0.00
Total TRF	13,669	0.00	0	0.00	13,669	0.00	0	0.00	13,669	0.00	13,669	0.00
Grand Total	13,669	0.00	0	0.00	13,669	0.00	0	0.00	13,669	0.00	13,669	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190046B

CORE - Income Tax Check off Distribution

Bill Section 04.145

1. CORE FINANCIAL SUMMARY

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

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: Various Funds

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	64,135	64,135
TRF	0	0	0	0
Total	0	0	64,135	64,135

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: Various Funds

2. CORE DESCRIPTION

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

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

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

CORE DECISION ITEM

Revenue

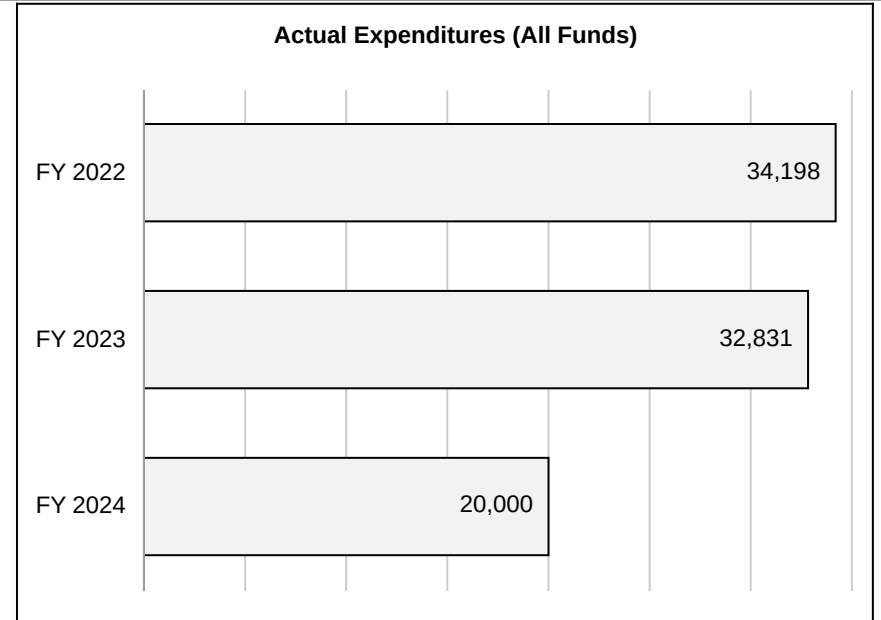
Budget Unit 190046B

CORE - Income Tax Check off Distribution

Bill Section 04.145

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 1/28/25
Appropriations (All Funds)	50,000	50,000	50,000	64,135
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	(5,045)	(6,835)	(2,000)	0
Plus Transfers In	5,045	6,835	2,000	0
Budget Authority (All Funds)	50,000	50,000	50,000	64,135
Actual Expenditures (all Fund)	34,198	32,831	20,000	N/A
Unexpended (All Funds)	15,802	17,169	30,000	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	15,802	17,169	30,000	N/A



*Restricted amount is as of

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

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

CORE DECISION ITEM

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

5. CORE RECONCILIATION DETAIL

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

CORE DECISION ITEM

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

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
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	64,135	64,135	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	64,135	64,135	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	64,135	64,135	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	64,135	64,135	

CORE DECISION ITEM

Revenue

Budget Unit 190046B

CORE - Income Tax Check off Distribution

Bill Section 04.145

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 1/28/25		FY26 DTREQ		FY26 GVREC	FY26 GVREC
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Program Disbursements	50,000	0.00	20,000	0.00	64,135	0.00	4,264	0.00	64,135	0.00	64,135	0.00
Total PSD	50,000	0.00	20,000	0.00	64,135	0.00	4,264	0.00	64,135	0.00	64,135	0.00
Grand Total	50,000	0.00	20,000	0.00	64,135	0.00	4,264	0.00	64,135	0.00	64,135	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190047B

CORE - DOR Information Fund Transfer

Bill Section 04.150

1. CORE FINANCIAL SUMMARY

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

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: 1619:Department of Revenue Information Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	1,250,000	1,250,000
Total	0	0	1,250,000	1,250,000

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: 1619:Department of Revenue Information Fund

2. CORE DESCRIPTION

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

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

CORE DECISION ITEM

Revenue

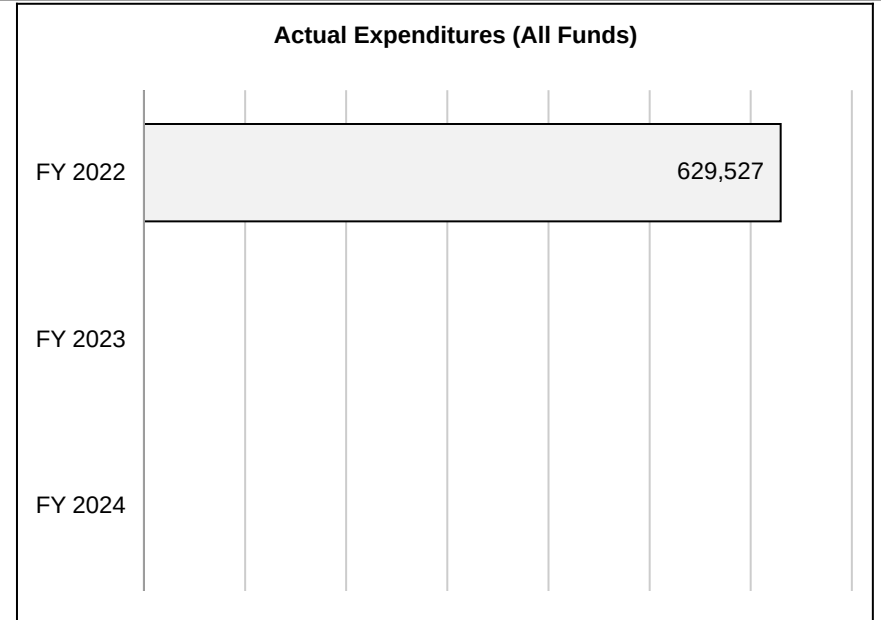
Budget Unit 190047B

CORE - DOR Information Fund Transfer

Bill Section 04.150

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 1/28/25
Appropriations (All Funds)	1,250,000	1,250,000	1,250,000	1,250,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	1,250,000	1,250,000	1,250,000	1,250,000
Actual Expenditures (all Fund)	629,527	0	0	N/A
Unexpended (All Funds)	620,473	1,250,000	1,250,000	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	620,473	1,250,000	1,250,000	N/A



*Restricted amount is as of

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

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

CORE DECISION ITEM

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

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
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	1,250,000	1,250,000	
	Total	0.00	0	0	1,250,000	1,250,000	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	1,250,000	1,250,000	
	Total	0.00	0	0	1,250,000	1,250,000	
Department Request Adjustments							

CORE DECISION ITEM

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

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
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	1,250,000	1,250,000	
	Total	0.00	0	0	1,250,000	1,250,000	
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	1,250,000	1,250,000	
	Total	0.00	0	0	1,250,000	1,250,000	

CORE DECISION ITEM

Revenue Budget Unit 190047B

CORE - DOR Information Fund Transfer Bill Section 04.150

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 1/28/25		FY26 DTREQ		FY26 GVREC	FY26 GVREC
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	1,250,000	0.00	0	0.00	1,250,000	0.00	1,014,731	0.00	1,250,000	0.00	1,250,000	0.00
Total TRF	1,250,000	0.00	0	0.00	1,250,000	0.00	1,014,731	0.00	1,250,000	0.00	1,250,000	0.00
Grand Total	1,250,000	0.00	0	0.00	1,250,000	0.00	1,014,731	0.00	1,250,000	0.00	1,250,000	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190048B

CORE - Motor Fuel Tax Transfer

Bill Section 04.155

1. CORE FINANCIAL SUMMARY

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

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: 1673:Motor Fuel Tax Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	1,053,000,000	1,053,000,000
Total	0	0	1,053,000,000	1,053,000,000

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: 1673:Motor Fuel Tax Fund

2. CORE DESCRIPTION

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

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

CORE DECISION ITEM

Revenue

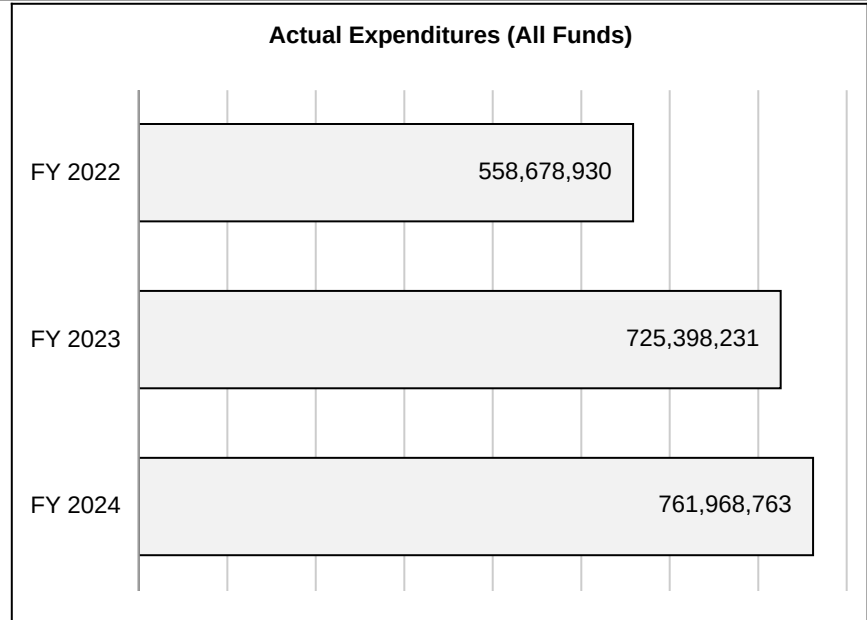
Budget Unit 190048B

CORE - Motor Fuel Tax Transfer

Bill Section 04.155

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 1/28/25
Appropriations (All Funds)	560,178,001	816,539,940	898,000,000	1,053,000,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	560,178,001	816,539,940	898,000,000	1,053,000,000
Actual Expenditures (all Fund)	558,678,930	725,398,231	761,968,763	N/A
Unexpended (All Funds)	1,499,071	91,141,709	136,031,237	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	1,499,071	91,141,709	136,031,237	N/A



*Restricted amount is as of

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

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

CORE DECISION ITEM

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

5. CORE RECONCILIATION DETAIL

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

CORE DECISION ITEM

Revenue

Budget Unit 190048B

CORE - Motor Fuel Tax Transfer

Bill Section 04.155

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
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	1,053,000,000	1,053,000,000	
	Total	0.00	0	0	1,053,000,000	1,053,000,000	
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	1,053,000,000	1,053,000,000	
	Total	0.00	0	0	1,053,000,000	1,053,000,000	

CORE DECISION ITEM

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

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 1/28/25		FY26 DTREQ		FY26 GVREC	FY26 GVREC
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	898,000,000	0.00	761,968,763	0.00	1,053,000,000	0.00	425,530,199	0.00	1,053,000,000	0.00	1,053,000,000	0.00
Total TRF	898,000,000	0.00	761,968,763	0.00	1,053,000,000	0.00	425,530,199	0.00	1,053,000,000	0.00	1,053,000,000	0.00
Grand Total	898,000,000	0.00	761,968,763	0.00	1,053,000,000	0.00	425,530,199	0.00	1,053,000,000	0.00	1,053,000,000	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190050B

CORE - DOR Specialty Plate Transfer

Bill Section 04.160

1. CORE FINANCIAL SUMMARY

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

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

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

Other Funds: 1775:Department of Revenue Specialty Plate Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	20,000	20,000
Total	0	0	20,000	20,000

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

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

Other Funds: 1775:Department of Revenue Specialty Plate Fund

2. CORE DESCRIPTION

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

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

CORE DECISION ITEM

Revenue

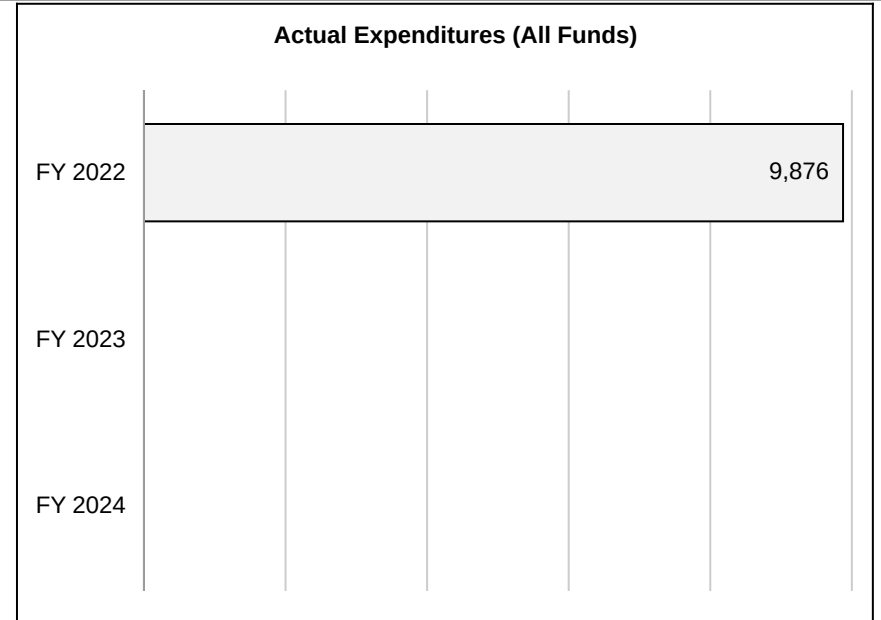
Budget Unit 190050B

CORE - DOR Specialty Plate Transfer

Bill Section 04.160

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 1/28/25
Appropriations (All Funds)	20,000	20,000	20,000	20,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	20,000	20,000	20,000	20,000
Actual Expenditures (all Fund)	9,876	0	0	N/A
Unexpended (All Funds)	10,124	20,000	20,000	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	10,124	20,000	20,000	N/A



*Restricted amount is as of

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

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

CORE DECISION ITEM

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

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
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	20,000	20,000	
	Total	0.00	0	0	20,000	20,000	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	20,000	20,000	
	Total	0.00	0	0	20,000	20,000	
Department Request Adjustments							

CORE DECISION ITEM

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

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
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	20,000	20,000	
	Total	0.00	0	0	20,000	20,000	
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	20,000	20,000	
	Total	0.00	0	0	20,000	20,000	

CORE DECISION ITEM

Revenue

Budget Unit 190050B

CORE - DOR Specialty Plate Transfer

Bill Section 04.160

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 1/28/25		FY26 DTREQ		FY26 GVREC	FY26 GVREC
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	20,000	0.00	0	0.00	20,000	0.00	0	0.00	20,000	0.00	20,000	0.00
Total TRF	20,000	0.00	0	0.00	20,000	0.00	0	0.00	20,000	0.00	20,000	0.00
Grand Total	20,000	0.00	0	0.00	20,000	0.00	0	0.00	20,000	0.00	20,000	0.00

CORE DECISION ITEM

Revenue

Budget Unit 190053B

CORE - DOR Legal Expense Fund Transfer

Bill Section 04.175

1. CORE FINANCIAL SUMMARY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	1	0	0	1
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 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	1	0	0	1
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.

2. CORE DESCRIPTION

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

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

CORE DECISION ITEM

Revenue

Budget Unit 190053B

CORE - DOR Legal Expense Fund Transfer

Bill Section 04.175

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 1/28/25
Appropriations (All Funds)	1	1	1	1
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	1	1	1	1
Actual Expenditures (all Fund)	0	0	0	N/A
Unexpended (All Funds)	1	1	1	N/A
Unexpended by Fund:				
General Revenue	1	1	1	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A

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

*Restricted amount is as of

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

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

CORE DECISION ITEM

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

5. CORE RECONCILIATION DETAIL

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

CORE DECISION ITEM

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

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
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	1	0	0	1	
	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	1	0	0	1	
	Total	0.00	1	0	0	1	

CORE DECISION ITEM

Revenue

Budget Unit 190053B

CORE - DOR Legal Expense Fund Transfer

Bill Section 04.175

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 1/28/25		FY26 DTREQ		FY26 GVREC	FY26 GVREC
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	1	0.00	0	0.00	1	0.00	0	0.00	1	0.00	1	0.00
Total TRF	1	0.00	0	0.00	1	0.00	0	0.00	1	0.00	1	0.00
Grand Total	1	0.00	0	0.00	1	0.00	0	0.00	1	0.00	1	0.00

CORE DECISION ITEM

Revenue
State Tax Commission
CORE - State Tax Commission

Budget Unit 190051B
Bill Section 04.165

1. CORE FINANCIAL SUMMARY

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

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

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	2,737,027	0	0	2,737,027
EE	176,209	0	0	176,209
PSD	0	0	0	0
TRF	0	0	0	0
Total	2,913,236	0	0	2,913,236

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

2. CORE DESCRIPTION

The State Tax Commission is a quasi-judicial administrative agency created by the Missouri Constitution to perform six basic functions:
 1)To equalize inter and intra county assessments, 2)Conduct de novo judicial hearings regarding valuation and classification appeals from local boards of equalization,
 3)Formulate and implement statewide assessment policy and procedures to comport with statutory and constitutional mandates,
 4)Supervise local assessing officials and local assessment programs to ensure compliance with statewide policy requirements,
 5)Conduct ratio studies to determine the assessment level in each county and to measure the quality of assessments, and
 6)Assess the distributable property of railroads and utilities.

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

Administration
Legal
Original Assessment
Local Assistance

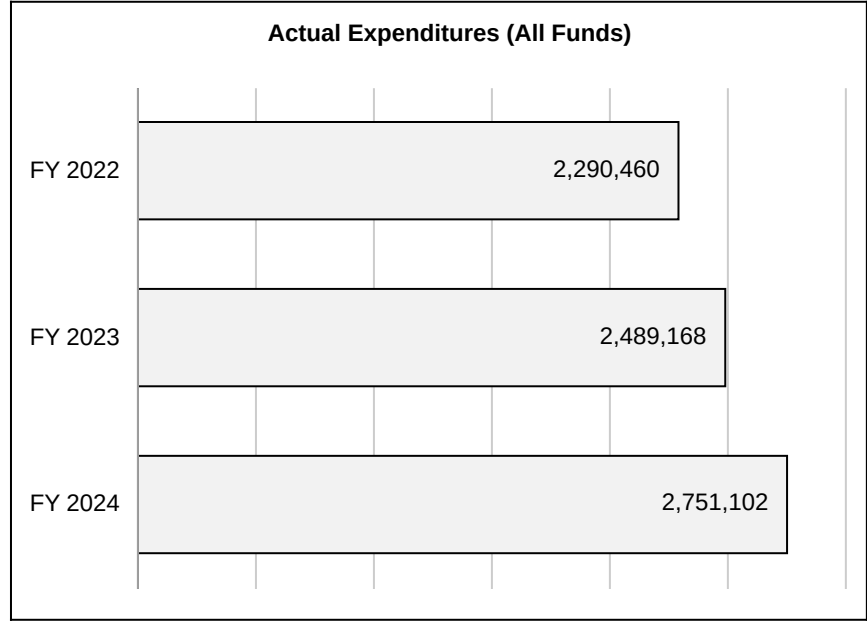
CORE DECISION ITEM

Revenue
State Tax Commission
CORE - State Tax Commission

Budget Unit 190051B
Bill Section 04.165

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 1/28/25
Appropriations (All Funds)	2,452,330	2,615,132	2,828,370	2,913,236
Less Reverted (All Funds)	(63,286)	(67,491)	(72,934)	(75,099)
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	(61,000)	0
Plus Transfers In	0	0	61,000	0
Budget Authority (All Funds)	2,389,044	2,547,641	2,755,436	2,838,137
Actual Expenditures (all Fund)	2,290,460	2,489,168	2,751,102	N/A
Unexpended (All Funds)	98,584	58,473	4,334	N/A
Unexpended by Fund:				
General Revenue	98,584	58,473	4,334	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



*Restricted amount is as of

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

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

CORE DECISION ITEM

Revenue
State Tax Commission
CORE - State Tax Commission

Budget Unit 190051B
Bill Section 04.165

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	37.00	2,737,027	0	0	2,737,027	
	EE	0.00	176,209	0	0	176,209	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	37.00	2,913,236	0	0	2,913,236	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	PS	37.00	2,737,027	0	0	2,737,027	
	EE	0.00	176,209	0	0	176,209	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	37.00	2,913,236	0	0	2,913,236	
Department Request Adjustments							

CORE DECISION ITEM

Revenue
State Tax Commission
CORE - State Tax Commission

Budget Unit 190051B

Bill Section 04.165

			Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Core Reallocation	CRA.19B.014	10083	PS	0.00	0	0	0	0	STC Core Reallocation
Core Reallocation	CRA.19B.014	12138	EE	0.00	0	0	0	0	STC Core Reallocation
Net Department Request Adjustments				0.00	0	0	0	0	
Department Request Core									
			PS	37.00	2,737,027	0	0	2,737,027	
			EE	0.00	176,209	0	0	176,209	
			PD	0.00	0	0	0	0	
			TRF	0.00	0	0	0	0	
			Total	37.00	2,913,236	0	0	2,913,236	
Governor's Recommended Core									
			PS	37.00	2,737,027	0	0	2,737,027	
			EE	0.00	176,209	0	0	176,209	
			PD	0.00	0	0	0	0	
			TRF	0.00	0	0	0	0	
			Total	37.00	2,913,236	0	0	2,913,236	

CORE DECISION ITEM

Revenue
State Tax Commission
CORE - State Tax Commission

Budget Unit 190051B

Bill Section 04.165

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 1/28/25		FY26 DTREQ		FY26 GVREC	FY26 GVREC
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Regular Wages	2,652,161	37.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Leave Payouts	0	0.00	8,924	0.00	0	0.00	1,422	0.00	0	0.00	0	0.00
Benefit Eligible Wages	0	0.00	2,357,787	33.73	2,737,027	37.00	1,160,481	16.14	2,737,027	37.00	2,737,027	37.00
Planned Hourly Wages	0	0.00	112,062	1.21	0	0.00	54,978	0.60	0	0.00	0	0.00
Provisional Wages	0	0.00	26,246	0.42	0	0.00	0	0.00	0	0.00	0	0.00
Seasonal Wages	0	0.00	14,160	0.09	0	0.00	12,690	0.07	0	0.00	0	0.00
Total PS	2,652,161	37.00	2,519,179	35.44	2,737,027	37.00	1,229,571	16.81	2,737,027	37.00	2,737,027	37.00
In State Travel	49,003	0.00	50,411	0.00	43,003	0.00	20,899	0.00	52,084	0.00	52,084	0.00
Out of State Travel	7,875	0.00	7,699	0.00	7,875	0.00	1,405	0.00	9,875	0.00	9,875	0.00
Supplies	50,000	0.00	41,885	0.00	50,000	0.00	13,364	0.00	43,500	0.00	43,500	0.00
Professional Development	27,280	0.00	18,389	0.00	27,280	0.00	5,810	0.00	30,280	0.00	30,280	0.00
Communications Services and Supplies	5,000	0.00	4,391	0.00	5,000	0.00	755	0.00	5,000	0.00	5,000	0.00
Professional Services	8,798	0.00	5,984	0.00	9,798	0.00	27,000	0.00	9,798	0.00	9,798	0.00
Maintenance and Repair Services	16,071	0.00	13,754	0.00	16,071	0.00	7,430	0.00	16,071	0.00	16,071	0.00
Motorized Equipment	736	0.00	0	0.00	736	0.00	0	0.00	736	0.00	736	0.00
Office Equipment Expenses	7,681	0.00	0	0.00	7,681	0.00	0	0.00	100	0.00	100	0.00
Other Equipment	965	0.00	0	0.00	965	0.00	0	0.00	965	0.00	965	0.00
Building Lease Payments Operating	200	0.00	88,100	0.00	200	0.00	0	0.00	200	0.00	200	0.00
Equipment Lease Payments	100	0.00	0	0.00	100	0.00	0	0.00	100	0.00	100	0.00
Miscellaneous Expenses	2,500	0.00	1,311	0.00	7,500	0.00	0	0.00	7,500	0.00	7,500	0.00
Total EE	176,209	0.00	231,923	0.00	176,209	0.00	76,663	0.00	176,209	0.00	176,209	0.00

CORE DECISION ITEM

Revenue
State Tax Commission
CORE - State Tax Commission

Budget Unit 190051B

Bill Section 04.165

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 1/28/25		FY26 DTREQ		FY26 GVREC	FY26 GVREC
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Grand Total	2,828,370	37.00	2,751,102	35.44	2,913,236	37.00	1,306,233	16.81	2,913,236	37.00	2,913,236	37.00

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 86911C	DEPARTMENT: Revenue
BUDGET UNIT NAME: State Tax Commission	
HOUSE BILL SECTION: 4.165	DIVISION: State Tax Commission

1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.

DEPARTMENT REQUEST

The State Tax Commission is requesting 10% flexibility based on total GR funding for FY-2026. Flexibility was granted at 10% in FY-2016 through FY-2025 and at 25% in FY-2014 and FY-2015.

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

PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED	BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
	\$5,000 - \$30,000	\$5,000 - \$30,000

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

PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
	The planned utilization of any flexibility requests would be to pay on-going expenses due to travel to assist counties as well as education needs and requirements for team members.

CORE DECISION ITEM

Revenue
Assessment Maintenance
CORE - Assessment Maintenance

Budget Unit 190052B
Bill Section 04.170

1. CORE FINANCIAL SUMMARY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	11,267,191	0	0	11,267,191
TRF	0	0	0	0
Total	11,267,191	0	0	11,267,191

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 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	11,267,191	0	0	11,267,191
TRF	0	0	0	0
Total	11,267,191	0	0	11,267,191

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

2. CORE DESCRIPTION

Section 137.750, RSMo., states the State of Missouri may provide local assessment jurisdictions with up to 60% of all costs associated with implementing a two-year reassessment plan. The current assessment maintenance appropriation reimburses at 50% of all costs associated with implementing a two-year reassessment plan. This core request in the amount of \$11,155,433 will provide reimbursements to counties at \$3.30 per parcel based upon the 2021 parcel count of 3,380,434. The median cost per parcel required to implement the statewide assessment program stands at \$19.46. The core request provides funding to pay for 12% of the actual cost required to assess property in the State of Missouri with the balance of 88% being borne by local government and public school districts. Property tax revenues in 2021 were approximately \$8.96 billion, of which roughly \$6.7 billion provides funding to local public schools.

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

Assessment Maintenance

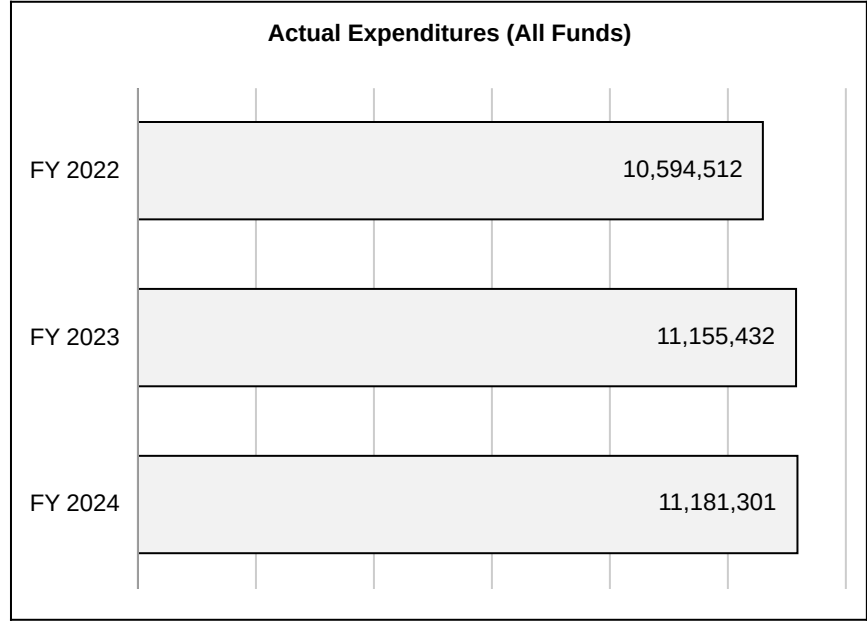
CORE DECISION ITEM

Revenue
Assessment Maintenance
CORE - Assessment Maintenance

Budget Unit 190052B
Bill Section 04.170

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 1/28/25
Appropriations (All Funds)	10,595,322	11,155,433	11,217,163	11,267,191
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	10,595,322	11,155,433	11,217,163	11,267,191
Actual Expenditures (all Fund)	10,594,512	11,155,432	11,181,301	N/A
Unexpended (All Funds)	810	1	35,862	N/A
Unexpended by Fund:				
General Revenue	810	1	35,862	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



*Restricted amount is as of

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

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

CORE DECISION ITEM

Revenue
 Assessment Maintenance
 CORE - Assessment Maintenance

Budget Unit 190052B
 Bill Section 04.170

5. CORE RECONCILIATION DETAIL

	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	11,267,191	0	0	11,267,191	
	TRF	0.00	0	0	0	0	
	Total	0.00	11,267,191	0	0	11,267,191	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	11,267,191	0	0	11,267,191	
	TRF	0.00	0	0	0	0	
	Total	0.00	11,267,191	0	0	11,267,191	
Department Request Adjustments							

CORE DECISION ITEM

Revenue
 Assessment Maintenance
 CORE - Assessment Maintenance

Budget Unit 190052B

Bill Section 04.170

	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	11,267,191	0	0	11,267,191	
	TRF	0.00	0	0	0	0	
	Total	0.00	11,267,191	0	0	11,267,191	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	11,267,191	0	0	11,267,191	
	TRF	0.00	0	0	0	0	
	Total	0.00	11,267,191	0	0	11,267,191	

CORE DECISION ITEM

Revenue
 Assessment Maintenance
 CORE - Assessment Maintenance

Budget Unit 190052B
 Bill Section 04.170

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 1/28/25		FY26 DTREQ		FY26 GVREC	FY26 GVREC
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Program Disbursements	11,217,163	0.00	11,181,301	0.00	11,267,191	0.00	8,668,427	0.00	11,267,191	0.00	11,267,191	0.00
Total PSD	11,217,163	0.00	11,181,301	0.00	11,267,191	0.00	8,668,427	0.00	11,267,191	0.00	11,267,191	0.00
Grand Total	11,217,163	0.00	11,181,301	0.00	11,267,191	0.00	8,668,427	0.00	11,267,191	0.00	11,267,191	0.00

NEW DECISION ITEM

RANK: 011 OF 15

Assessment Maintenance
 Assessment Maintenance
 NOP-Asmnt Mt 2024 Parcel Count
 DI# NOP.19B.012

Budget Unit 190052B

Bill Section 4.170

1. AMOUNT OF REQUEST

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	47,692	0	0	47,692
TRF	0	0	0	0
Total	47,692	0	0	47,692

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

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

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	47,692	0	0	47,692
TRF	0	0	0	0
Total	47,692	0	0	47,692

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

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

2. THIS REQUEST CAN BE CATEGORIZED AS:

Cost to Continue

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

Section 137.750, RSMo, states the State of Missouri may provide local assessment jurisdiction with up to 60% of all costs associated with implementing a two-year assessment plan not to exceed \$7.00 per parcel. The State currently reimburses one-half of these assessment costs. County assessment program costs range from \$11.44 to \$37.88 per parcel, with a median cost per parcel of \$20.40, and costs continue to increase. This request in the amount of \$528,029, and the core request of \$11,217,163, will provide funding at \$3.30 per parcel utilizing the 2024 parcel count of 3,428,752 for FY-2026. The increase in parcel count from 2023 to 2024 is 14,452 parcels.

NEW DECISION ITEM

RANK: 011 OF 15

Assessment Maintenance
 Assessment Maintenance
 NOP-Asmnt Mt 2024 Parcel Count
 DI# NOP.19B.012

Budget Unit 190052B

Bill Section 4.170

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

3,428,752 parcels x \$3.30 per parcel = \$11,314,882, less the core request of \$11,267,190 = \$47,692.

5. BREAK DOWN THE REQUEST BY BUDGET 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
Total EE	0		0		0		0		0
680ZZZZ:Program Disbursements	47,692		0		0		47,692		0
Total PSD	47,692		0		0		47,692		0
Total TRF	0		0		0		0		0
Grand Total	47,692	0.00	0	0.00	0	0.00	47,692	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
680ZZZZ:Program Disbursements	47,692		0		0		47,692		0
Total PSD	47,692		0		0		47,692		0
Total TRF	0		0		0		0		0
Grand Total	47,692	0.00	0	0.00	0	0.00	47,692	0.00	0

CORE DECISION ITEM

Revenue
Missouri Lottery Commission
CORE - Operating

Budget Unit 190054B
Bill Section 04.180

1. CORE FINANCIAL SUMMARY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	9,059,595	9,059,595
EE	0	0	56,627,410	56,627,410
PSD	0	0	9,450	9,450
TRF	0	0	0	0
Total	0	0	65,696,455	65,696,455

FTE **0.00** **0.00** **153.50** **153.50**

Est. Fringe	0	0	5,919,264	5,919,264
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1657:Lottery Enterprise Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	9,059,595	9,059,595
EE	0	0	56,627,410	56,627,410
PSD	0	0	9,450	9,450
TRF	0	0	0	0
Total	0	0	65,696,455	65,696,455

FTE **0.00** **0.00** **153.50** **153.50**

Est. Fringe	0	0	5,919,264	5,919,264
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1657:Lottery Enterprise Fund

2. CORE DESCRIPTION

The Missouri Lottery requests continued core funding for personal services, expense and equipment, vendor payments, advertising, and responsible gaming messaging to continue to fulfill the mission of helping fund educational opportunities for Missouri students, supporting Missouri business and entertaining millions.

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

Direct and related costs to produce, manage and market approved Lottery games and tickets during the fiscal year.

CORE DECISION ITEM

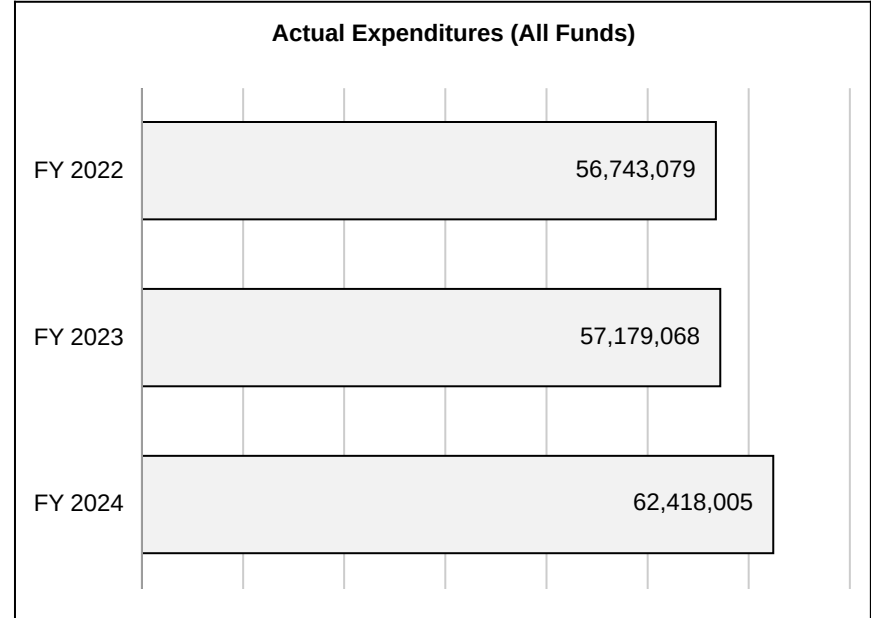
Revenue
Missouri Lottery Commission
CORE - Operating

Budget Unit 190054B

Bill Section 04.180

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 1/28/25
Appropriations (All Funds)	60,836,645	61,398,432	67,615,539	65,696,455
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	60,836,645	61,398,432	67,615,539	65,696,455
Actual Expenditures (all Fund)	56,743,079	57,179,068	62,418,005	N/A
Unexpended (All Funds)	4,093,566	4,219,364	5,197,534	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	4,093,566	4,219,364	5,197,534	N/A



*Restricted amount is as of

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

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

CORE DECISION ITEM

Revenue
Missouri Lottery Commission
CORE - Operating

Budget Unit 190054B

Bill Section 04.180

NOTES:

Supplemental budget requests were approved in the amount of \$5,359,864 in FY 22, \$6,992,701 in FY 23, and \$2,200,000 in FY 24 for sales-related vendor costs due to removal of estimated "E" appropriation and separate appropriation for advertising in FY 2014, subsequent breakout of vendor costs as a separate appropriation in FY 2015 and breakout of Pull-Tab vendor costs as an additional appropriation in FY 17, with no flexibility between appropriations.

Unexpended balance in all three years is mainly due to unexpended Pull-Tab vendor costs appropriation.

CORE DECISION ITEM

Revenue
Missouri Lottery Commission
CORE - Operating

Budget Unit 190054B

Bill Section 04.180

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	153.50	0	0	9,059,595	9,059,595	
	EE	0.00	0	0	56,627,410	56,627,410	
	PD	0.00	0	0	9,450	9,450	
	TRF	0.00	0	0	0	0	
	Total	153.50	0	0	65,696,455	65,696,455	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	PS	153.50	0	0	9,059,595	9,059,595	
	EE	0.00	0	0	56,627,410	56,627,410	
	PD	0.00	0	0	9,450	9,450	
	TRF	0.00	0	0	0	0	
	Total	153.50	0	0	65,696,455	65,696,455	
Department Request Adjustments							

CORE DECISION ITEM

Revenue
Missouri Lottery Commission
CORE - Operating

Budget Unit 190054B

Bill Section 04.180

			Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Core Reallocation	CRA.19B.002	19156	PS	0.00	0	0	0	0	Core Reallocation
Core Reallocation	CRA.19B.004	19156	PS	0.00	0	0	0	0	Bucket reallocation
Core Reallocation	CRA.19B.005	19156	PS	0.50	0	0	32,491	32,491	Bucket Reallocation
Core Reallocation	CRA.19B.008	19156	PS	(0.50)	0	0	(32,491)	(32,491)	Bucket Reallocation
Core Reallocation	CRA.19B.001	19001	EE	0.00	0	0	0	0	Core Reallocation
Core Reallocation	CRA.19B.002	19157	EE	0.00	0	0	0	0	Core Reallocation
Core Reallocation	CRA.19B.007	11653	EE	0.00	0	0	0	0	Core Reallocation
Net Department Request Adjustments				0.00	0	0	0	0	
Department Request Core									
			PS	153.50	0	0	9,059,595	9,059,595	
			EE	0.00	0	0	56,627,410	56,627,410	
			PD	0.00	0	0	9,450	9,450	
			TRF	0.00	0	0	0	0	
Total				153.50	0	0	65,696,455	65,696,455	
Governor's Recommended Core									
			PS	153.50	0	0	9,059,595	9,059,595	
			EE	0.00	0	0	56,627,410	56,627,410	
			PD	0.00	0	0	9,450	9,450	
			TRF	0.00	0	0	0	0	
Total				153.50	0	0	65,696,455	65,696,455	

CORE DECISION ITEM

Revenue
Missouri Lottery Commission
CORE - Operating

Budget Unit 190054B

Bill Section 04.180

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 1/28/25		FY26 DTREQ		FY26 GVREC	FY26 GVREC
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Regular Wages	8,778,679	153.50	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Leave Payouts	0	0.00	24,504	0.00	0	0.00	41,577	0.00	24,504	0.00	24,504	0.00
Benefit Eligible Wages	0	0.00	8,160,372	149.12	9,059,595	153.50	4,203,069	74.64	8,898,947	152.50	8,898,947	152.50
Planned Hourly Wages	0	0.00	107,869	1.71	0	0.00	52,206	0.79	136,144	1.00	136,144	1.00
Total PS	8,778,679	153.50	8,292,745	150.84	9,059,595	153.50	4,296,851	75.44	9,059,595	153.50	9,059,595	153.50
In State Travel	146,365	0.00	63,997	0.00	121,665	0.00	28,031	0.00	121,665	0.00	121,665	0.00
Out of State Travel	72,924	0.00	71,071	0.00	72,924	0.00	19,064	0.00	72,924	0.00	72,924	0.00
Fuel and Utilities	120,775	0.00	81,389	0.00	120,775	0.00	43,266	0.00	120,775	0.00	120,775	0.00
Supplies	921,827	0.00	687,140	0.00	721,827	0.00	272,191	0.00	713,000	0.00	713,000	0.00
Professional Development	197,293	0.00	171,576	0.00	197,293	0.00	51,900	0.00	197,293	0.00	197,293	0.00
Communications Services and Supplies	341,600	0.00	339,476	0.00	341,600	0.00	143,332	0.00	341,600	0.00	341,600	0.00
Professional Services	53,755,356	0.00	49,609,980	0.00	52,048,751	0.00	22,625,441	0.00	52,057,578	0.00	52,057,578	0.00
Housekeeping and Janitorial Services	54,000	0.00	64,311	0.00	78,700	0.00	42,106	0.00	78,700	0.00	78,700	0.00
Maintenance and Repair Services	1,415,655	0.00	1,436,365	0.00	892,260	0.00	674,755	0.00	1,192,260	0.00	1,192,260	0.00
Computer Equipment	528,500	0.00	127,812	0.00	403,500	0.00	154,516	0.00	303,500	0.00	303,500	0.00
Motorized Equipment	203,450	0.00	526,116	0.00	328,450	0.00	318,421	0.00	428,450	0.00	428,450	0.00
Office Equipment Expenses	46,535	0.00	3,384	0.00	46,535	0.00	2,706	0.00	31,535	0.00	31,535	0.00
Other Equipment	36,703	0.00	80,501	0.00	66,703	0.00	1,572	0.00	81,703	0.00	81,703	0.00
Property and Improvements Expenses	309,000	0.00	230,563	0.00	509,000	0.00	11,005	0.00	209,000	0.00	209,000	0.00
Building Lease Payments Operating	119,750	0.00	86,787	0.00	119,750	0.00	38,382	0.00	119,750	0.00	119,750	0.00
Equipment Lease Payments	143,950	0.00	142,652	0.00	143,950	0.00	71,138	0.00	143,950	0.00	143,950	0.00
Miscellaneous Expenses	413,727	0.00	387,546	0.00	413,727	0.00	52,498	0.00	413,727	0.00	413,727	0.00

CORE DECISION ITEM

Revenue
Missouri Lottery Commission
CORE - Operating

Budget Unit 190054B

Bill Section 04.180

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 1/28/25		FY26 DTREQ		FY26 GVREC	FY26 GVREC
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Total EE	58,827,410	0.00	54,110,666	0.00	56,627,410	0.00	24,550,326	0.00	56,627,410	0.00	56,627,410	0.00
Refunds Expense	9,450	0.00	14,595	0.00	9,450	0.00	1,113	0.00	9,450	0.00	9,450	0.00
Total PSD	9,450	0.00	14,595	0.00	9,450	0.00	1,113	0.00	9,450	0.00	9,450	0.00
Grand Total	67,615,539	153.50	62,418,005	150.84	65,696,455	153.50	28,848,289	75.44	65,696,455	153.50	65,696,455	153.50

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 190054B	DEPARTMENT: REVENUE
BUDGET UNIT NAME: MISSOURI LOTTERY COMMISSION	
HOUSE BILL SECTION: 4.180	DIVISION: MISSOURI LOTTERY COMMISSION

1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.

DEPARTMENT REQUEST

Fund - 0657 Lottery Enterprise Fund:
 Personal Services - \$905,960- 10% Expense and Equipment - \$696,441 - 10% Vendor Costs - \$3,467,807 - 10% Pull-Tab Costs - \$919,439 - 10%

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

PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED	BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
None	Potential use estimated at \$250,000 to \$1,000,000	Potential use estimated at \$250,000 to \$1,000,000

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

PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
N/A	Flexibility is necessary due to the removal of the estimated "E" appropriation on Expense and Equipment in FY 2014, the breakout of Vendor Costs as a separate appropriation in FY 2015, and the breakout of Pull-Tab Costs as a separate appropriation in FY 2017. Possible needs for flexibility will continue to be monitored during the year in relation to sales, market conditions, business models and operational needs.

**NEW DECISION ITEM
RANK: 009 OF 15**

Revenue
Missouri Lottery Commission
Lottery Vendor Pmt Incr
DI# NOP.19B.001

Budget Unit 190054B
Bill Section 4.180

1. AMOUNT OF REQUEST

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	1,600,000	1,600,000
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	1,600,000	1,600,000
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.

Other Funds: 1657:Lottery Enterprise Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	3,000,000	3,000,000
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	3,000,000	3,000,000
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.

Other Funds: 1657:Lottery Enterprise Fund

2. THIS REQUEST CAN BE CATEGORIZED AS:

Cost to Continue

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

This request is necessary to pay Lottery game vendors who are compensated based on a percentage of Lottery ticket sales and equates to the amount of supplemental funding received and spent in FY 24. The funding will reduce or eliminate the dollar amount necessary to be requested through the supplemental budget process. Corresponding increase to the Transfer for Operations also requested.

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If

NEW DECISION ITEM

RANK: 009 OF 15

Revenue
Missouri Lottery Commission
Lottery Vendor Pmt Incr
DI# NOP.19B.001

Budget Unit 190054B

Bill Section 4.180

based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The request equates to the amount of supplemental funding received and spent in FY 24.

5. BREAK DOWN THE REQUEST BY BUDGET 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
640ZZZ:Professional Services	0		0		1,600,000		1,600,000		0
Total EE	0		0		1,600,000		1,600,000		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	0	0.00	0	0.00	1,600,000	0.00	1,600,000	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
640ZZZ:Professional Services	0		0		3,000,000		3,000,000		0
Total EE	0		0		3,000,000		3,000,000		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	0	0.00	0	0.00	3,000,000	0.00	3,000,000	0.00	0

CORE DECISION ITEM

Revenue
Missouri Lottery Commission
CORE - Prizes

Budget Unit 190055B
Bill Section 04.185

1. CORE FINANCIAL SUMMARY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	200,277,993	200,277,993
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	200,277,993	200,277,993
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: 1682:State Lottery Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	200,277,993	200,277,993
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	200,277,993	200,277,993
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: 1682:State Lottery Fund

2. CORE DESCRIPTION

The Missouri Lottery requests continued core funding for prize payouts associated with the Lottery's Scratchers and Draw Games. Prize structures of games are established to maximize sales and profits for Missouri public education. The Lottery will continue to inform the public of the prize structure of each game.

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

Prizes related to the games offered by the Missouri Lottery.

CORE DECISION ITEM

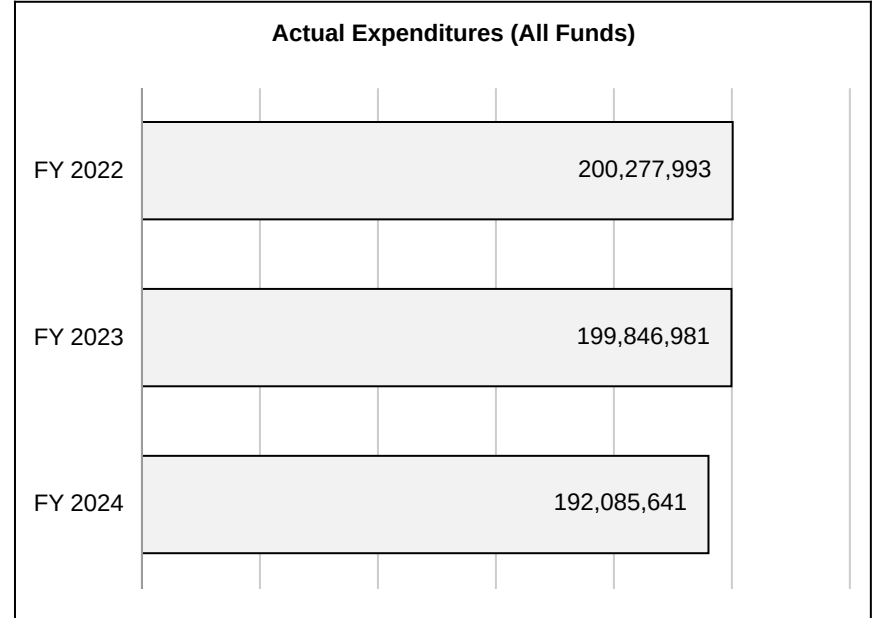
Revenue
Missouri Lottery Commission
CORE - Prizes

Budget Unit 190055B

Bill Section 04.185

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 1/28/25
Appropriations (All Funds)	202,805,855	222,097,794	200,277,993	200,277,993
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	202,805,855	222,097,794	200,277,993	200,277,993
Actual Expenditures (all Fund)	200,277,993	199,846,981	192,085,641	N/A
Unexpended (All Funds)	2,527,862	22,250,813	8,192,353	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	2,527,862	22,250,813	8,192,353	N/A



*Restricted amount is as of

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

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

NOTES:

Supplemental budget requests were approved in the amount of \$28,730,637 in FY 22 and \$48,022,576 in FY 23 to pay for prizes associated with higher than expected sales.

CORE DECISION ITEM

Revenue
Missouri Lottery Commission
CORE - Prizes

Budget Unit 190055B

Bill Section 04.185

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	200,277,993	200,277,993	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	200,277,993	200,277,993	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	200,277,993	200,277,993	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	200,277,993	200,277,993	
Department Request Adjustments							

CORE DECISION ITEM

Revenue
Missouri Lottery Commission
CORE - Prizes

Budget Unit 190055B

Bill Section 04.185

	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	200,277,993	200,277,993	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	200,277,993	200,277,993	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	200,277,993	200,277,993	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	200,277,993	200,277,993	

CORE DECISION ITEM

Revenue
Missouri Lottery Commission
CORE - Prizes

Budget Unit 190055B
Bill Section 04.185

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 1/28/25		FY26 DTREQ		FY26 GVREC	FY26 GVREC
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Miscellaneous Expenses	200,277,993	0.00	192,085,641	0.00	200,277,993	0.00	67,875,990	0.00	200,277,993	0.00	200,277,993	0.00
Total EE	200,277,993	0.00	192,085,641	0.00	200,277,993	0.00	67,875,990	0.00	200,277,993	0.00	200,277,993	0.00
Grand Total	200,277,993	0.00	192,085,641	0.00	200,277,993	0.00	67,875,990	0.00	200,277,993	0.00	200,277,993	0.00

CORE DECISION ITEM

Revenue
Missouri Lottery Commission
CORE - Transfer for Operations

Budget Unit 190056B
Bill Section 04.190

1. CORE FINANCIAL SUMMARY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	71,989,315	71,989,315
Total	0	0	71,989,315	71,989,315

FTE 0.00 0.00 0.00 0.00

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

Other Funds: 1682:State Lottery Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	71,989,315	71,989,315
Total	0	0	71,989,315	71,989,315

FTE 0.00 0.00 0.00 0.00

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

Other Funds: 1682:State Lottery Fund

2. CORE DESCRIPTION

This core represents the transfer to the Lottery Enterprise Fund (Fund 0657) necessitated by creation of the State Lottery Fund (Fund 0682) in 2017 to fund Lottery operations.

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

Transfer for Lottery operations

CORE DECISION ITEM

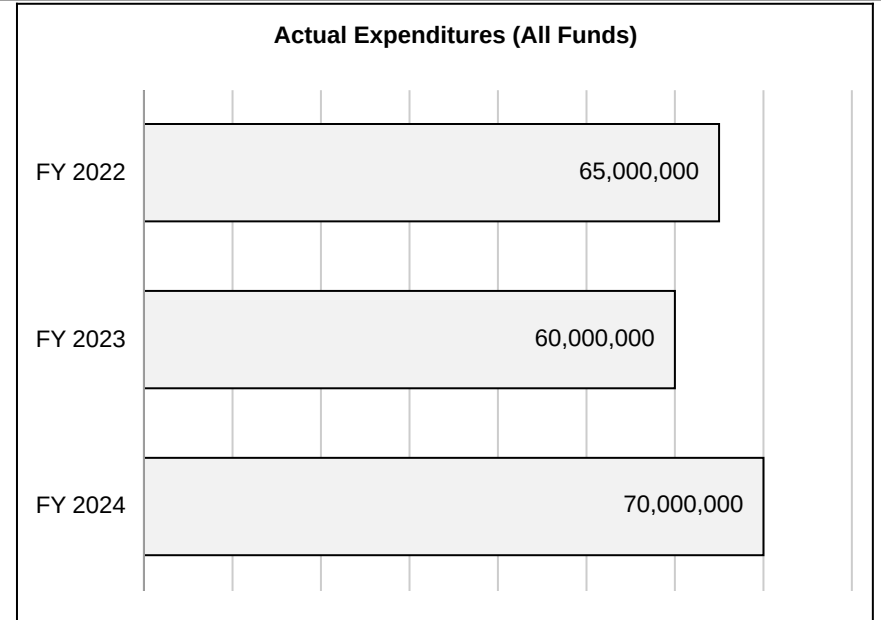
Revenue
Missouri Lottery Commission
CORE - Transfer for Operations

Budget Unit 190056B

Bill Section 04.190

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 1/28/25
Appropriations (All Funds)	71,979,476	78,085,715	82,102,220	71,989,315
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	71,979,476	78,085,715	82,102,220	71,989,315
Actual Expenditures (all Fund)	65,000,000	60,000,000	70,000,000	N/A
Unexpended (All Funds)	6,979,476	18,085,715	12,102,220	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	6,979,476	18,085,715	12,102,220	N/A



*Restricted amount is as of

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

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

CORE DECISION ITEM

Revenue
Missouri Lottery Commission
CORE - Transfer for Operations

Budget Unit 190056B

Bill Section 04.190

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
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	71,989,315	71,989,315	
	Total	0.00	0	0	71,989,315	71,989,315	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	71,989,315	71,989,315	
	Total	0.00	0	0	71,989,315	71,989,315	
Department Request Adjustments							

CORE DECISION ITEM

Revenue
Missouri Lottery Commission
CORE - Transfer for Operations

Budget Unit 190056B

Bill Section 04.190

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
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	71,989,315	71,989,315	
	Total	0.00	0	0	71,989,315	71,989,315	
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	71,989,315	71,989,315	
	Total	0.00	0	0	71,989,315	71,989,315	

CORE DECISION ITEM

Revenue
Missouri Lottery Commission
CORE - Transfer for Operations

Budget Unit 190056B
Bill Section 04.190

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 1/28/25		FY26 DTREQ		FY26 GVREC	FY26 GVREC
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	82,102,220	0.00	70,000,000	0.00	71,989,315	0.00	30,000,000	0.00	71,989,315	0.00	71,989,315	0.00
Total TRF	82,102,220	0.00	70,000,000	0.00	71,989,315	0.00	30,000,000	0.00	71,989,315	0.00	71,989,315	0.00
Grand Total	82,102,220	0.00	70,000,000	0.00	71,989,315	0.00	30,000,000	0.00	71,989,315	0.00	71,989,315	0.00

**NEW DECISION ITEM
RANK: 010 OF 15**

Revenue
Missouri Lottery Commission
Lottery Trf for Operations Inc
DI# NOP.19B.002

Budget Unit 190056B
Bill Section 4.190

1. AMOUNT OF REQUEST

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	1,600,000	1,600,000
Total	0	0	1,600,000	1,600,000

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

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

Other Funds: 1682:State Lottery Fund
Non-Counts: 1682:State Lottery Fund \$1,600,000

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	3,000,000	3,000,000
Total	0	0	3,000,000	3,000,000

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

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

Other Funds: 1682:State Lottery Fund
Non-Counts: 1682:State Lottery Fund \$3,000,000

2. THIS REQUEST CAN BE CATEGORIZED AS:

Cost to Continue

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

Transfer for operations needed to fund the Lottery vendor payments increase new decision item.

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If

NEW DECISION ITEM

RANK: 010 OF 15

Revenue
Missouri Lottery Commission
Lottery Trf for Operations Inc
DI# NOP.19B.002

Budget Unit 190056B

Bill Section 4.190

based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

Transfer from State Lottery Fund to the Lottery Enterprise Fund to fund the Lottery vendor payments increase new decision item.

5. BREAK DOWN THE REQUEST BY BUDGET 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
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
782ZZZZ:Appropriated Transfers Out St	0		0		1,600,000		1,600,000		0
Total TRF	0		0		1,600,000		1,600,000		0
Grand Total	0	0.00	0	0.00	1,600,000	0.00	1,600,000	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
782ZZZZ:Appropriated Transfers Out St	0		0		3,000,000		3,000,000		0
Total TRF	0		0		3,000,000		3,000,000		0
Grand Total	0	0.00	0	0.00	3,000,000	0.00	3,000,000	0.00	0

CORE DECISION ITEM

Revenue
Missouri Lottery Commission
CORE - Transfer to Lottery Proceeds Fund

Budget Unit 190058B
Bill Section 04.195

1. CORE FINANCIAL SUMMARY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	393,601,183	393,601,183
Total	0	0	393,601,183	393,601,183

FTE 0.00 0.00 0.00 0.00

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

Other Funds: 1682:State Lottery Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	430,043,875	430,043,875
Total	0	0	430,043,875	430,043,875

FTE 0.00 0.00 0.00 0.00

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

Other Funds: 1682:State Lottery Fund

2. CORE DESCRIPTION

This transfer appropriation represents the projected profits generated by the Missouri Lottery. The Lottery seeks to maximize this transfer through innovative product development, effective marketing, efficient distribution and superior customer service. The requested transfer is based on a five-year benchmark of actual transfers plus 1% and represents a reduction to the core transfer budget of \$36,442,692 to better approximate actual.

FY 21 \$345,032,500
FY 22 \$400,260,827
FY 23 \$425,038,869
FY 24 \$389,788,014
Proj FY 25 \$388,400,498
Five-year benchmark \$389,704,142
Benchmark plus 1% \$393,601,183

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

CORE DECISION ITEM

Revenue
Missouri Lottery Commission
CORE - Transfer to Lottery Proceeds Fund

Budget Unit 190058B
Bill Section 04.195

Transfer of profits generated by the Missouri Lottery to the Lottery Proceeds Fund for public education.

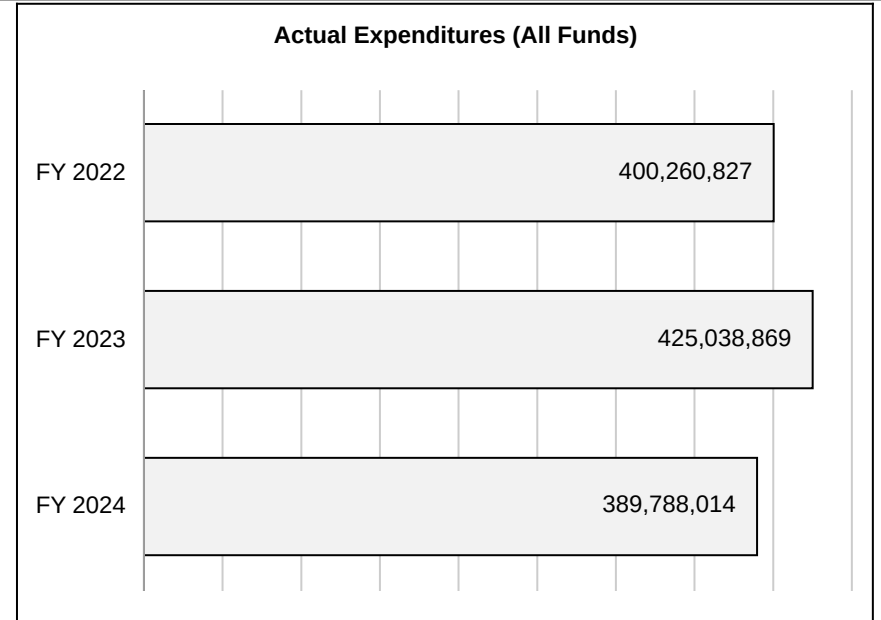
CORE DECISION ITEM

Revenue
Missouri Lottery Commission
CORE - Transfer to Lottery Proceeds Fund

Budget Unit 190058B
Bill Section 04.195

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 1/28/25
Appropriations (All Funds)	400,260,827	425,038,869	410,043,875	430,043,875
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	400,260,827	425,038,869	410,043,875	430,043,875
Actual Expenditures (all Fund)	400,260,827	425,038,869	389,788,014	N/A
Unexpended (All Funds)	0	0	20,255,861	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	20,255,861	N/A



*Restricted amount is as of

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

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

NOTES:

Supplemental budget requests were approved in the amount of \$62,128,327 in FY 22 and \$34,994,994 in FY 23 to transfer profit associated with higher than expected sales.

CORE DECISION ITEM

Revenue
Missouri Lottery Commission
CORE - Transfer to Lottery Proceeds Fund

Budget Unit 190058B
Bill Section 04.195

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
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	430,043,875	430,043,875	
	Total	0.00	0	0	430,043,875	430,043,875	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	430,043,875	430,043,875	
	Total	0.00	0	0	430,043,875	430,043,875	
Department Request Adjustments							

CORE DECISION ITEM

Revenue
 Missouri Lottery Commission
 CORE - Transfer to Lottery Proceeds Fund

Budget Unit 190058B
 Bill Section 04.195

			Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Core Reduction	CRD.19B.001	T1137	TRF	0.00	0	0	(36,442,692)	(36,442,692)	Core Reduction to better approximate actual
Net Department Request Adjustments				0.00	0	0	(36,442,692)	(36,442,692)	
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	393,601,183	393,601,183	
Total				0.00	0	0	393,601,183	393,601,183	
Governor Recommended Changes									
Core Reduction	CRD.19B.001	T1137	TRF	0.00	0	0	36,442,692	36,442,692	Core Reduction to better approximate actual
Net Governor Recommended Changes				0.00	0	0	36,442,692	36,442,692	
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	430,043,875	430,043,875	
Total				0.00	0	0	430,043,875	430,043,875	

CORE DECISION ITEM

Revenue
 Missouri Lottery Commission
 CORE - Transfer to Lottery Proceeds Fund

Budget Unit 190058B
 Bill Section 04.195

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 1/28/25		FY26 DTREQ		FY26 GVREC	FY26 GVREC
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	410,043,875	0.00	389,788,014	0.00	430,043,875	0.00	171,688,868	0.00	393,601,183	0.00	430,043,875	0.00
Total TRF	410,043,875	0.00	389,788,014	0.00	430,043,875	0.00	171,688,868	0.00	393,601,183	0.00	430,043,875	0.00
Grand Total	410,043,875	0.00	389,788,014	0.00	430,043,875	0.00	171,688,868	0.00	393,601,183	0.00	430,043,875	0.00