

OFFICE OF THE STATE AUDITOR

DEPARTMENT REQUEST

FISCAL YEAR 2026

(WITH GOVERNOR'S RECOMMENDATIONS)



SCOTT FITZPATRICK, STATE AUDITOR

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This Report was run at the State Auditor level, under Core

Summary of the Core by Expenditure Types

| Account | FY24 Budget | | FY24 Actual | | FY25 Budget | | FY25 Actual as of 2/3/25 | | FY26 DTREQ | | FY26 DTREQ One Time | | FY26 GVREC | | FY26 GVREC One Time | |
|--------------------------------------|-------------------|---------------|------------------|---------------|-------------------|---------------|-----------------------------|--------------|-------------------|---------------|---------------------|-------------|-------------------|---------------|------------------------|-------------|
| | Dollars | FTE | Dollars | FTE | Dollars | FTE | Dollars | FTE | Dollars | FTE | Dollars | FTE | Dollars | FTE | Dollars | FTE |
| Regular Wages | 9,428,790 | 161.77 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Leave Payouts | 0 | 0.00 | 48,081 | 0.00 | 0 | 0.00 | 22,078 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Benefit Eligible Wages | 0 | 0.00 | 7,708,608 | 106.58 | 11,358,939 | 161.77 | 3,983,310 | 52.92 | 11,358,939 | 161.77 | 0 | 0.00 | 11,358,939 | 161.77 | 0 | 0.00 |
| Planned Hourly Wages | 0 | 0.00 | 97,541 | 1.51 | 0 | 0.00 | 73,841 | 1.10 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Total PS | 9,428,790 | 161.77 | 7,854,230 | 108.09 | 11,358,939 | 161.77 | 4,079,228 | 54.03 | 11,358,939 | 161.77 | 0 | 0.00 | 11,358,939 | 161.77 | 0 | 0.00 |
| In State Travel | 687,977 | 0.00 | 116,942 | 0.00 | 687,977 | 0.00 | 53,659 | 0.00 | 687,977 | 0.00 | 0 | 0.00 | 687,977 | 0.00 | 0 | 0.00 |
| Out of State Travel | 465 | 0.00 | 16,534 | 0.00 | 465 | 0.00 | 12,947 | 0.00 | 465 | 0.00 | 0 | 0.00 | 465 | 0.00 | 0 | 0.00 |
| Fuel and Utilities | 1,086 | 0.00 | 0 | 0.00 | 177 | 0.00 | 0 | 0.00 | 177 | 0.00 | 0 | 0.00 | 177 | 0.00 | 0 | 0.00 |
| Supplies | 33,391 | 0.00 | 57,126 | 0.00 | 33,391 | 0.00 | 23,939 | 0.00 | 33,391 | 0.00 | 0 | 0.00 | 33,391 | 0.00 | 0 | 0.00 |
| Professional Development | 45,624 | 0.00 | 86,459 | 0.00 | 45,624 | 0.00 | 31,254 | 0.00 | 45,624 | 0.00 | 0 | 0.00 | 45,624 | 0.00 | 0 | 0.00 |
| Communications Services and Supplies | 89,026 | 0.00 | 49,967 | 0.00 | 60,361 | 0.00 | 20,529 | 0.00 | 60,361 | 0.00 | 0 | 0.00 | 60,361 | 0.00 | 0 | 0.00 |
| Professional Services | 517,137 | 0.00 | 738,840 | 0.00 | 717,137 | 0.00 | 225,404 | 0.00 | 717,137 | 0.00 | 0 | 0.00 | 717,137 | 0.00 | 0 | 0.00 |
| Housekeeping and Janitorial Services | 379 | 0.00 | 0 | 0.00 | 16 | 0.00 | 0 | 0.00 | 16 | 0.00 | 0 | 0.00 | 16 | 0.00 | 0 | 0.00 |
| Maintenance and Repair Services | 57,308 | 0.00 | 121,404 | 0.00 | 68,308 | 0.00 | 287,323 | 0.00 | 68,308 | 0.00 | 0 | 0.00 | 68,308 | 0.00 | 0 | 0.00 |
| Computer Equipment | 240,615 | 0.00 | 316,871 | 0.00 | 473,115 | 0.00 | 53,584 | 0.00 | 473,115 | 0.00 | 0 | 0.00 | 473,115 | 0.00 | 0 | 0.00 |
| Motorized Equipment | 8 | 0.00 | 0 | 0.00 | 8 | 0.00 | 0 | 0.00 | 8 | 0.00 | 0 | 0.00 | 8 | 0.00 | 0 | 0.00 |
| Office Equipment Expenses | 38,546 | 0.00 | 8,094 | 0.00 | 28,546 | 0.00 | 6,285 | 0.00 | 28,546 | 0.00 | 0 | 0.00 | 28,546 | 0.00 | 0 | 0.00 |
| Other Equipment | 2,544 | 0.00 | 0 | 0.00 | 2,544 | 0.00 | 0 | 0.00 | 2,544 | 0.00 | 0 | 0.00 | 2,544 | 0.00 | 0 | 0.00 |
| Building Lease Payments Operating | 4,144 | 0.00 | 1,845 | 0.00 | 4,144 | 0.00 | 1,157 | 0.00 | 4,144 | 0.00 | 0 | 0.00 | 4,144 | 0.00 | 0 | 0.00 |
| Equipment Lease Payments | 3,050 | 0.00 | 887 | 0.00 | 2,050 | 0.00 | 579 | 0.00 | 2,050 | 0.00 | 0 | 0.00 | 2,050 | 0.00 | 0 | 0.00 |
| Miscellaneous Expenses | 6,714 | 0.00 | 9,027 | 0.00 | 6,714 | 0.00 | 4,658 | 0.00 | 6,714 | 0.00 | 0 | 0.00 | 6,714 | 0.00 | 0 | 0.00 |
| Rebillable Expenses | 23 | 0.00 | 0 | 0.00 | 14 | 0.00 | 0 | 0.00 | 14 | 0.00 | 0 | 0.00 | 14 | 0.00 | 0 | 0.00 |
| Total EE | 1,728,037 | 0.00 | 1,523,995 | 0.00 | 2,130,591 | 0.00 | 721,319 | 0.00 | 2,130,591 | 0.00 | 0 | 0.00 | 2,130,591 | 0.00 | 0 | 0.00 |
| Refunds Expense | 0 | 0.00 | 526 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Total PSD | 0 | 0.00 | 526 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Grand Total | 11,156,827 | 161.77 | 9,378,751 | 108.09 | 13,489,530 | 161.77 | 4,800,547 | 54.03 | 13,489,530 | 161.77 | 0 | 0.00 | 13,489,530 | 161.77 | 0 | 0.00 |

NEW DECISION ITEM

RANK: OF 1

Budget Unit Various

Bill Section Various

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 | 474,839 | 59,529 | 18,582 | 552,950 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 474,839 | 59,529 | 18,582 | 552,950 |
| 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: 1115:State Auditor Federal
 Other Funds: 1609:Conservation Commission Fund
 1613:Parks Sales Tax Fund
 1614:Soil and Water Sales Tax Fund
 1648:Petition Audit Revolving Trust Fund

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.

NEW DECISION ITEM

RANK: OF 1

Budget Unit Various

Bill Section Various

Pay Plan
DI# SWO.GV.002

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. This also includes a one percent cost of living adjustment for Department of Social Services Children's Division.

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 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 | DTREQ | DTREQ | DTREQ | DTREQ | DTREQ | DTREQ | DTREQ | DTREQ |
|--------------------------------------|----------|-------------|----------|-------------|----------|-------------|----------|-------------|----------|
| | GR | GR | FED | FED | OTHER | OTHER | TOTAL | TOTAL | One-Time |
| | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLARS |
| Total PS | 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 | GVREC | GVREC | GVREC | GVREC | GVREC | GVREC | GVREC | GVREC |
| | GR | GR | FED | FED | OTHER | OTHER | TOTAL | TOTAL | One-Time |
| | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLARS |
| G09333 - IT SR SYSTEMS ADMINISTRATOR | 6,192 | 0.00 | 0 | 0.00 | 0 | 0.00 | 6,192 | 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 |
|---|--------------------------------|-----------------------------|---------------------------------|------------------------------|-----------------------------------|--------------------------------|-----------------------------------|--------------------------------|---------------------------------------|
| G09334 - IT SR APPLICATION DEVELOPER II | 3,455 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,455 | 0.00 | 0 |
| G09201 - DEPUTY STATE AUDITOR | 13,755 | 0.00 | 0 | 0.00 | 0 | 0.00 | 13,755 | 0.00 | 0 |
| G09202 - DIRECTOR OF AUDITS | 39,396 | 0.00 | 13,132 | 0.00 | 0 | 0.00 | 52,528 | 0.00 | 0 |
| G09203 - AUDIT MANAGER | 59,443 | 0.00 | 18,890 | 0.00 | 5,496 | 0.00 | 83,829 | 0.00 | 0 |
| G09204 - SENIOR AUDITOR II | 12,086 | 0.00 | 2,025 | 0.00 | 0 | 0.00 | 14,111 | 0.00 | 0 |
| G09205 - STAFF AUDITOR II | 7,758 | 0.00 | 543 | 0.00 | 0 | 0.00 | 8,301 | 0.00 | 0 |
| G09210 - DIRECTOR OF ADMINISTRATION | 9,954 | 0.00 | 0 | 0.00 | 0 | 0.00 | 9,954 | 0.00 | 0 |
| G09233 - DIRECTOR OF COMMUNICATIONS | 12,811 | 0.00 | 0 | 0.00 | 0 | 0.00 | 12,811 | 0.00 | 0 |
| G09234 - SENIOR AUDITOR I | 20,133 | 0.00 | 10,166 | 0.00 | 0 | 0.00 | 30,299 | 0.00 | 0 |
| G09235 - STAFF AUDITOR I | 14,109 | 0.00 | 0 | 0.00 | 0 | 0.00 | 14,109 | 0.00 | 0 |
| G09244 - INFO TECHNOLOGY ANALYST I | 1,411 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,411 | 0.00 | 0 |
| G09246 - INFO TECHNOLOGY ANALYST III | 1,073 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,073 | 0.00 | 0 |
| G09247 - INFO TECHNOLOGY MANAGER | 10,475 | 0.00 | 0 | 0.00 | 0 | 0.00 | 10,475 | 0.00 | 0 |
| G09252 - GENERAL COUNSEL | 9,913 | 0.00 | 0 | 0.00 | 0 | 0.00 | 9,913 | 0.00 | 0 |
| G09261 - ASSISTANT DIRECTOR OF AUDITS | 24,730 | 0.00 | 0 | 0.00 | 0 | 0.00 | 24,730 | 0.00 | 0 |
| G09264 - SENIOR AUDITOR III | 34,453 | 0.00 | 0 | 0.00 | 0 | 0.00 | 34,453 | 0.00 | 0 |
| G09265 - STAFF AUDITOR III | 16,204 | 0.00 | 2,441 | 0.00 | 4,643 | 0.00 | 23,288 | 0.00 | 0 |
| G09266 - INFO TECH SENIOR ANALYST III | 8,620 | 0.00 | 0 | 0.00 | 0 | 0.00 | 8,620 | 0.00 | 0 |
| G09270 - CHIEF OF STAFF | 5,959 | 0.00 | 0 | 0.00 | 0 | 0.00 | 5,959 | 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 |
|---|--------------------------------|-----------------------------|---------------------------------|------------------------------|-----------------------------------|--------------------------------|-----------------------------------|--------------------------------|---------------------------------------|
| G09286 - MANAGER OF HUMAN RESOURCES | 7,946 | 0.00 | 0 | 0.00 | 0 | 0.00 | 7,946 | 0.00 | 0 |
| G09295 - FISCAL & ADMIN ASST III | 12,310 | 0.00 | 0 | 0.00 | 0 | 0.00 | 12,310 | 0.00 | 0 |
| G09306 - EXECUTIVE ASSISTANT III | 5,807 | 0.00 | 0 | 0.00 | 0 | 0.00 | 5,807 | 0.00 | 0 |
| G09309 - DATA TEAM MANAGER | 6,226 | 0.00 | 0 | 0.00 | 0 | 0.00 | 6,226 | 0.00 | 0 |
| G09324 - FACIL/EQUIP/EMER MGR COOR II | 5,807 | 0.00 | 0 | 0.00 | 0 | 0.00 | 5,807 | 0.00 | 0 |
| G09326 - FISCAL PERSONNEL & ADMIN MGR | 6,963 | 0.00 | 0 | 0.00 | 0 | 0.00 | 6,963 | 0.00 | 0 |
| G09327 - CHF OF INVESTIGATIONS PC&F DIV | 8,465 | 0.00 | 0 | 0.00 | 0 | 0.00 | 8,465 | 0.00 | 0 |
| G09328 - GOV'T SPECIALIST III | 2,829 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,829 | 0.00 | 0 |
| G09329 - DEPUTY GENERAL COUNSEL | 4,417 | 0.00 | 0 | 0.00 | 0 | 0.00 | 4,417 | 0.00 | 0 |
| G09330 - TRAINING MANAGER | 7,044 | 0.00 | 0 | 0.00 | 0 | 0.00 | 7,044 | 0.00 | 0 |
| G09335 - LOCAL GOV'T/POLICY SR ALST III | 6,751 | 0.00 | 0 | 0.00 | 0 | 0.00 | 6,751 | 0.00 | 0 |
| O99999 - OTHER | 88,344 | 0.00 | 12,332 | 0.00 | 8,443 | 0.00 | 109,119 | 0.00 | 0 |
| Total PS | 474,839 | 0.00 | 59,529 | 0.00 | 18,582 | 0.00 | 552,950 | 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 | 474,839 | 0.00 | 59,529 | 0.00 | 18,582 | 0.00 | 552,950 | 0.00 | 0 |

CORE DECISION ITEM

State Auditor

Budget Unit 910001B

CORE - Office of the State Auditor

Bill Section 12.165

1. CORE FINANCIAL SUMMARY

| | FY 2026 Department Request | | | |
|--------------|----------------------------|------------------|------------------|-------------------|
| | GR | Federal | Other | Total |
| PS | 9,238,459 | 1,271,545 | 848,935 | 11,358,939 |
| EE | 934,872 | 855,188 | 340,531 | 2,130,591 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 10,173,331 | 2,126,733 | 1,189,466 | 13,489,530 |

| | | | | |
|------------|---------------|--------------|--------------|---------------|
| FTE | 125.27 | 16.00 | 20.50 | 161.77 |
|------------|---------------|--------------|--------------|---------------|

| | | | | |
|--------------------|---|---|---|---|
| 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: 1115:State Auditor Federal
 Other Funds: 1609:Conservation Commission Fund
 1613:Parks Sales Tax Fund
 1614:Soil and Water Sales Tax Fund
 1648:Petition Audit Revolving Trust Fund

| | FY 2026 Governor's Recommended | | | |
|--------------|--------------------------------|------------------|------------------|-------------------|
| | GR | Federal | Other | Total |
| PS | 9,238,459 | 1,271,545 | 848,935 | 11,358,939 |
| EE | 934,872 | 855,188 | 340,531 | 2,130,591 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 10,173,331 | 2,126,733 | 1,189,466 | 13,489,530 |

| | | | | |
|------------|---------------|--------------|--------------|---------------|
| FTE | 125.27 | 16.00 | 20.50 | 161.77 |
|------------|---------------|--------------|--------------|---------------|

| | | | | |
|--------------------|---|---|---|---|
| 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: 1115:State Auditor Federal
 Other Funds: 1609:Conservation Commission Fund
 1613:Parks Sales Tax Fund
 1614:Soil and Water Sales Tax Fund
 1648:Petition Audit Revolving Trust Fund

2. CORE DESCRIPTION

The Office of the State Auditor is required to perform various types of duties:

- State Agency Audits: Conducts audits of all state agencies, board & commissions, public & charter schools, all judicial circuits & all state agencies receiving federal funds
- County Audits: Conducts audits of all Missouri counties that do not have a county auditor
- Petition and Special Audits: Conducts audits of political subdivisions when requested by petition or the Governor
- HB 2111 (2024): Conducts audits of government entities when an investigation of a whistleblower complaint finds improper governmental activity
- Certify Tax Rates: Reviews and certifies property tax rates for all Missouri taxing authorities
- Bond Registrations: Reviews and registers all general obligation bonds issued by the State of Missouri and most political subdivisions
- Fiscal Notes: Prepares fiscal notes and fiscal note summaries on all initiative petitions and joint resolutions filed with the Secretary of State

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

CORE DECISION ITEM

State Auditor

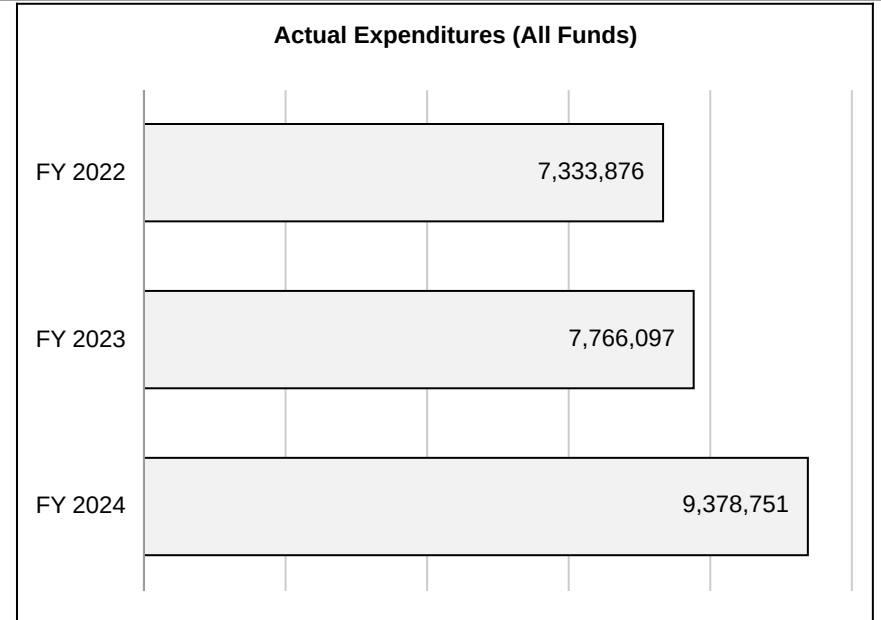
Budget Unit 910001B

CORE - Office of the State Auditor

Bill Section 12.165

4. FINANCIAL HISTORY

| | FY 2022 | FY 2023 | FY 2024 | FY 2025 |
|--------------------------------|-----------|-----------|------------|-----------------------------|
| | Actual | Actual | Actual | Current Yr. as of 2/3/25 |
| Appropriations (All Funds) | 8,744,910 | 9,264,374 | 11,156,827 | 13,489,530 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Less Transfers Out | (300,000) | (400,000) | (400,000) | 0 |
| Plus Transfers In | 300,000 | 400,000 | 400,000 | 0 |
| Budget Authority (All Funds) | 8,744,910 | 9,264,374 | 11,156,827 | 13,489,530 |
| Actual Expenditures (all Fund) | 7,333,876 | 7,766,097 | 9,378,751 | N/A |
| Unexpended (All Funds) | 1,411,034 | 1,498,277 | 1,778,076 | N/A |
| Unexpended by Fund: | | | | |
| General Revenue | 1,410,092 | 1,011,669 | 53,316 | N/A |
| Federal | 48 | 1,574 | 831,307 | N/A |
| Other | 894 | 485,033 | 893,453 | 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

State Auditor

Budget Unit 910001B

CORE - Office of the State Auditor

Bill Section 12.165

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | FED | OTHER | TOTAL | Explanation |
|---------------------------------------|---------------------|---------------|-------------------|------------------|------------------|-------------------|--------------------|
| TAFP After VETOES | | | | | | | |
| | PS | 161.77 | 9,238,459 | 1,271,545 | 848,935 | 11,358,939 | |
| | EE | 0.00 | 934,872 | 855,188 | 340,531 | 2,130,591 | |
| | PD | 0.00 | 0 | 0 | 0 | 0 | |
| | TRF | 0.00 | 0 | 0 | 0 | 0 | |
| | Total | 161.77 | 10,173,331 | 2,126,733 | 1,189,466 | 13,489,530 | |
| 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 | 161.77 | 9,238,459 | 1,271,545 | 848,935 | 11,358,939 | |
| | EE | 0.00 | 934,872 | 855,188 | 340,531 | 2,130,591 | |
| | PD | 0.00 | 0 | 0 | 0 | 0 | |
| | TRF | 0.00 | 0 | 0 | 0 | 0 | |
| | Total | 161.77 | 10,173,331 | 2,126,733 | 1,189,466 | 13,489,530 | |
| Department Request Adjustments | | | | | | | |

CORE DECISION ITEM

State Auditor

Budget Unit 910001B

CORE - Office of the State Auditor

Bill Section 12.165

| | Budget Class | FTE | GR | FED | OTHER | TOTAL | Explanation |
|---|--------------|---------------|-------------------|------------------|------------------|-------------------|-------------|
| Net Department Request Adjustments | | 0.00 | 0 | 0 | 0 | 0 | |
| Department Request Core | | | | | | | |
| | PS | 161.77 | 9,238,459 | 1,271,545 | 848,935 | 11,358,939 | |
| | EE | 0.00 | 934,872 | 855,188 | 340,531 | 2,130,591 | |
| | PD | 0.00 | 0 | 0 | 0 | 0 | |
| | TRF | 0.00 | 0 | 0 | 0 | 0 | |
| | Total | 161.77 | 10,173,331 | 2,126,733 | 1,189,466 | 13,489,530 | |
| Governor's Recommended Core | | | | | | | |
| | PS | 0.00 | 0 | 0 | 0 | 0 | |
| | EE | 0.00 | 0 | 0 | 0 | 0 | |
| | PD | 0.00 | 0 | 0 | 0 | 0 | |
| | TRF | 0.00 | 0 | 0 | 0 | 0 | |
| | Total | 0.00 | 0 | 0 | 0 | 0 | |

CORE DECISION ITEM

State Auditor

Budget Unit 910001B

CORE - Office of the State Auditor

Bill Section 12.165

Summary of the Core by Expenditure Types

| Account | FY24 Budget | | FY24 Actual | | FY25 Budget | | FY25 Actual as of 2/3/25 | | FY26 DTREQ | | FY26 GVREC | FY26 GVREC |
|--------------------------------------|------------------|---------------|------------------|---------------|-------------------|---------------|-----------------------------|--------------|-------------------|---------------|-------------------|---------------|
| | Dollars | FTE | Dollars | FTE | Dollars | FTE | Dollars | FTE | Dollars | FTE | Dollars | FTE |
| Regular Wages | 9,428,790 | 161.77 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Leave Payouts | 0 | 0.00 | 48,081 | 0.00 | 0 | 0.00 | 22,078 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Benefit Eligible Wages | 0 | 0.00 | 7,708,608 | 106.58 | 11,358,939 | 161.77 | 3,983,310 | 52.92 | 11,358,939 | 161.77 | 11,358,939 | 161.77 |
| Planned Hourly Wages | 0 | 0.00 | 97,541 | 1.51 | 0 | 0.00 | 73,841 | 1.10 | 0 | 0.00 | 0 | 0.00 |
| Total PS | 9,428,790 | 161.77 | 7,854,230 | 108.09 | 11,358,939 | 161.77 | 4,079,228 | 54.03 | 11,358,939 | 161.77 | 11,358,939 | 161.77 |
| In State Travel | 687,977 | 0.00 | 116,942 | 0.00 | 687,977 | 0.00 | 53,659 | 0.00 | 687,977 | 0.00 | 687,977 | 0.00 |
| Out of State Travel | 465 | 0.00 | 16,534 | 0.00 | 465 | 0.00 | 12,947 | 0.00 | 465 | 0.00 | 465 | 0.00 |
| Fuel and Utilities | 1,086 | 0.00 | 0 | 0.00 | 177 | 0.00 | 0 | 0.00 | 177 | 0.00 | 177 | 0.00 |
| Supplies | 33,391 | 0.00 | 57,126 | 0.00 | 33,391 | 0.00 | 23,939 | 0.00 | 33,391 | 0.00 | 33,391 | 0.00 |
| Professional Development | 45,624 | 0.00 | 86,459 | 0.00 | 45,624 | 0.00 | 31,254 | 0.00 | 45,624 | 0.00 | 45,624 | 0.00 |
| Communications Services and Supplies | 89,026 | 0.00 | 49,967 | 0.00 | 60,361 | 0.00 | 20,529 | 0.00 | 60,361 | 0.00 | 60,361 | 0.00 |
| Professional Services | 517,137 | 0.00 | 738,840 | 0.00 | 717,137 | 0.00 | 225,404 | 0.00 | 717,137 | 0.00 | 717,137 | 0.00 |
| Housekeeping and Janitorial Services | 379 | 0.00 | 0 | 0.00 | 16 | 0.00 | 0 | 0.00 | 16 | 0.00 | 16 | 0.00 |
| Maintenance and Repair Services | 57,308 | 0.00 | 121,404 | 0.00 | 68,308 | 0.00 | 287,323 | 0.00 | 68,308 | 0.00 | 68,308 | 0.00 |
| Computer Equipment | 240,615 | 0.00 | 316,871 | 0.00 | 473,115 | 0.00 | 53,584 | 0.00 | 473,115 | 0.00 | 473,115 | 0.00 |
| Motorized Equipment | 8 | 0.00 | 0 | 0.00 | 8 | 0.00 | 0 | 0.00 | 8 | 0.00 | 8 | 0.00 |
| Office Equipment Expenses | 38,546 | 0.00 | 8,094 | 0.00 | 28,546 | 0.00 | 6,285 | 0.00 | 28,546 | 0.00 | 28,546 | 0.00 |
| Other Equipment | 2,544 | 0.00 | 0 | 0.00 | 2,544 | 0.00 | 0 | 0.00 | 2,544 | 0.00 | 2,544 | 0.00 |
| Building Lease Payments Operating | 4,144 | 0.00 | 1,845 | 0.00 | 4,144 | 0.00 | 1,157 | 0.00 | 4,144 | 0.00 | 4,144 | 0.00 |
| Equipment Lease Payments | 3,050 | 0.00 | 887 | 0.00 | 2,050 | 0.00 | 579 | 0.00 | 2,050 | 0.00 | 2,050 | 0.00 |
| Miscellaneous Expenses | 6,714 | 0.00 | 9,027 | 0.00 | 6,714 | 0.00 | 4,658 | 0.00 | 6,714 | 0.00 | 6,714 | 0.00 |
| Rebillable Expenses | 23 | 0.00 | 0 | 0.00 | 14 | 0.00 | 0 | 0.00 | 14 | 0.00 | 14 | 0.00 |

CORE DECISION ITEM

State Auditor

Budget Unit 910001B

CORE - Office of the State Auditor

Bill Section 12.165

| Account | FY24 Budget | | FY24 Actual | | FY25 Budget | | FY25 Actual as of 2/3/25 | | FY26 DTREQ | | FY26 GVREC | FY26 GVREC |
|--------------------|-------------------|---------------|------------------|---------------|-------------------|---------------|-----------------------------|--------------|-------------------|---------------|-------------------|---------------|
| | Dollars | FTE | Dollars | FTE | Dollars | FTE | Dollars | FTE | Dollars | FTE | Dollars | FTE |
| Total EE | 1,728,037 | 0.00 | 1,523,995 | 0.00 | 2,130,591 | 0.00 | 721,319 | 0.00 | 2,130,591 | 0.00 | 2,130,591 | 0.00 |
| Refunds Expense | 0 | 0.00 | 526 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Total PSD | 0 | 0.00 | 526 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Grand Total | 11,156,827 | 161.77 | 9,378,751 | 108.09 | 13,489,530 | 161.77 | 4,800,547 | 54.03 | 13,489,530 | 161.77 | 13,489,530 | 161.77 |

FLEXIBILITY REQUEST FORM

| | |
|---|--|
| BUDGET UNIT NUMBER: 91B BUDGET UNIT NAME: Office of the State Auditor HOUSE BILL SECTION: 12.165 | DEPARTMENT: Office of the State Auditor DIVISION: |
|---|--|

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

100% Flexibility Between Personal Service (PS) and/or Expense & Equipment (EE) by Fund

| PS or EE | Fund Name | Fund Number | Approp Amount | Flex % | Flex Amount |
|----------|--------------------------|-------------|---------------|--------|-------------|
| PS | General Revenue | 1101 | 9,238,459 | 100% | 9,238,459 |
| EE | General Revenue | 1101 | 934,872 | 100% | 934,872 |
| PS | State Auditor - Federal | 1115 | 1,271,545 | 100% | 1,271,545 |
| EE | State Auditor - Federal | 1115 | 855,188 | 100% | 855,188 |
| PS | Conservation Commission | 1609 | 56,904 | 100% | 56,904 |
| EE | Conservation Commission | 1609 | 2,611 | 100% | 2,611 |
| PS | Parks Sales Tax | 1613 | 28,421 | 100% | 28,421 |
| PS | Soil & Water Sales Tax | 1614 | 27,431 | 100% | 27,431 |
| PS | Petition Audit Revolving | 1648 | 736,179 | 100% | 736,179 |
| EE | Petition Audit Revolving | 1648 | 337,920 | 100% | 337,920 |

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 |
|---|--|---|
| \$400,000 | \$400,000 | It is anticipated flexibility will be required to meet resource requirements to effectively meet auditing requirements pursuant to state and federal law. |

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

| PRIOR YEAR EXPLAIN ACTUAL USE | CURRENT YEAR EXPLAIN PLANNED USE |
|---|---|
| Flexibility was required to meet resource requirements to effectively meet auditing requirements pursuant to state and federal law. | Flexibility will be required to meet resource requirements to effectively meet auditing requirements pursuant to state and federal law. |

JOB CLASS DETAIL

| | FY24 Budget | | FY24 Actual | | FY25 Budget | | FY25 Actual as of 2/3/25 | | FY26 DTREQ Core | | FY26 DTREQ New Decision Items | | FY26 GVREC Core | | FY26 GVREC New Decision Items | |
|--|------------------|---------------|------------------|---------------|-------------------|---------------|-----------------------------|--------------|--------------------|---------------|----------------------------------|-------------|--------------------|---------------|----------------------------------|-------------|
| | Amount | FTE | Amount | FTE | Amount | FTE | Amount | FTE | Amount | FTE | Amount | FTE | Amount | FTE | Amount | FTE |
| G09335 - LOCAL GOVT/POLICY SR ALST III | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 15,628 | 0.21 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 6,751 | 0.00 |
| G09336 - | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,219 | 0.02 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| O99999 - OTHER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 109,119 | 0.00 |
| BUCKET - LEAVE PAYOUTS | 0 | 0.00 | 48,081 | 0.00 | 0 | 0.00 | 22,078 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| BUCKET - PLANNED HOURLY WAGES | 0 | 0.00 | 97,541 | 1.51 | 0 | 0.00 | 73,841 | 1.10 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Total | 9,428,790 | 161.77 | 7,854,230 | 108.09 | 11,358,939 | 161.77 | 4,079,228 | 54.03 | 11,358,939 | 161.77 | 0 | 0.00 | 11,358,939 | 161.77 | 552,950 | 0.00 |
| Total General Revenue | 7,074,062 | 125.27 | 6,830,831 | 94.09 | 9,238,459 | 125.27 | 3,592,931 | 47.64 | 9,238,459 | 125.27 | 0 | 0.00 | 9,238,459 | 125.27 | 474,839 | 0.00 |
| Total Federal | 1,232,117 | 16.00 | 914,145 | 12.91 | 1,271,545 | 16.00 | 427,232 | 5.62 | 1,271,545 | 16.00 | 0 | 0.00 | 1,271,545 | 16.00 | 59,529 | 0.00 |
| Total Other Funds | 1,122,611 | 20.50 | 109,254 | 1.10 | 848,935 | 20.50 | 59,066 | 0.76 | 848,935 | 20.50 | 0 | 0.00 | 848,935 | 20.50 | 18,582 | 0.00 |

Note: Totals Include Non-Counts

**STATE OF MISSOURI
FUND FINANCIAL SUMMARY**

DEPARTMENT: State Auditor's Office
FUND NAME: Petition Audit Revolving Trust Fund
FUND NUMBER: 1648

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

29.230 RSMo.

| | FY24 Adjusted Approp | FY24 Prior Year Actual | FY25 Adjusted Approps | FY26 Department Request | FY26 Governor Recommended |
|--|-------------------------|---------------------------|--------------------------|----------------------------|------------------------------|
| FUND OPERATIONS | | | | | |
| Beginning Cash Balance | 302,099 | 302,099 | 333,314 | 933,314 | 933,314 |
| Receipts: | | | | | |
| Revenue (Cash Basis: July 1 - June 30) | 209,827 | 209,827 | 600,000 | 500,000 | 500,000 |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| Total Receipts | 209,827 | 209,827 | 600,000 | 500,000 | 500,000 |
| Total Resources Available | 511,926 | 511,926 | 933,314 | 1,433,314 | 1,433,314 |
| Appropriations (Includes ReApprops): | | | | | |
| Operating Approps | 1,051,271 | 157,828 | 1,074,099 | 1,074,099 | 1,081,461 |
| Transfer Approps | 432,354 | 20,784 | 527,427 | 527,427 | 492,104 |
| Capital Improvements Approps | 0 | 0 | 0 | 0 | 0 |
| Total Approps | 1,483,625 | 178,612 | 1,601,526 | 1,601,526 | 1,573,565 |
| BUDGET BALANCE | (971,699) | 333,314 | (668,212) | (168,212) | (140,251) |
| Unexpended Appropriation | 1,305,013 | 0 | 1,601,526 | 600,000 | 600,000 |
| Other Adjustments | 0 | 0 | 0 | 0 | 0 |
| ENDING CASH BALANCE | 333,314 | 333,314 | 933,314 | 431,788 | 459,749 |
| FUND OBLIGATIONS | | | | | |
| ENDING CASH BALANCE | 333,314 | 333,314 | 933,314 | 431,788 | 459,749 |
| Other Obligations | | | | | |
| Outstanding Projects | 0 | 0 | 0 | 0 | 0 |
| Cashflow Needs | 0 | 0 | 0 | 0 | 0 |
| Total Other Obligations | 0 | 0 | 0 | 0 | 0 |
| UNOBLIGATED CASH BALANCE | 333,314 | 333,314 | 933,314 | 431,788 | 459,749 |

Totals include Non-Counts.

**STATE OF MISSOURI
FUND FINANCIAL SUMMARY**

DEPARTMENT: State Auditor's Office
FUND NAME: Petition Audit Revolving Trust Fund
FUND NUMBER: 1648

| | |
|---|--|
| Revenue Source | Revenues are reimbursements of costs from political subdivisions the SAO incurred when performing petition audits on requesting political subdivisions. |
| Fund Purpose | The state auditor audits any political subdivision whose requisite percent of voters has signed a petition requesting an audit. This fund will account for moneys received by the state for the performance of these audits. Moneys may also be appropriated by the General Assembly if necessary. |
| Explanation of Unexpended Appropriation Amount | Revenue to the petition audit fund is unpredictable. Petition audit funds are spent, as needed, to cover expenses related to conducting petition audits. |
| Explanation of Other Amounts | Revenue to the petition audit fund is unpredictable. Petition audit funds are spent, as needed, to cover expenses related to conducting petition audits. |
| Explanation of Outstanding Projects | There are always petition audits in progress. Petitions become active when the local election authority has verified the signatures that have been collected by the petitioner and submitted to the SAO. The amount and timing of petition audits cannot be predicted. |
| Explanation of Cash Flow Needs | This is a revolving fund which receives reimbursements for operating costs incurred when performing petition audits on political subdivisions. The political subdivisions are billed for the cost of the audit, and the fund is then used to pay operating costs for the next cycle of petition audits. Any reduction in funding would jeopardize the SAO's ability to perform audits when petitions are received. |
| Other Notes | Pursuant to Section 29.230.3, the monies in the fund are exempt from the provisions of 33.080 RSMo. The moneys in the fund shall not be transferred and placed to the credit of the general revenue until the amount at the end of any biennium exceeds \$1 million. The amount in the fund which shall lapse is the amount which exceeds \$1 million. |

Totals include Non-Counts.

**STATE OF MISSOURI
FUND FINANCIAL SUMMARY**

DEPARTMENT: State Auditor's Office
FUND NAME: State Auditor Federal
FUND NUMBER: 1115

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

| FUND OPERATIONS | FY24 Adjusted Approp | FY24 Prior Year Actual | FY25 Adjusted Approps | FY26 Department Request | FY26 Governor Recommended |
|--|---------------------------------|-----------------------------------|----------------------------------|------------------------------------|--------------------------------------|
| Beginning Cash Balance | 2,544,739 | 2,544,739 | 3,184,083 | 2,880,273 | 2,880,273 |
| Receipts: | | | | | |
| Revenue (Cash Basis: July 1 - June 30) | 2,422,916 | 2,422,916 | 2,450,000 | 2,450,000 | 2,450,000 |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| Total Receipts | 2,422,916 | 2,422,916 | 2,450,000 | 2,450,000 | 2,450,000 |
| Total Resources Available | 4,967,655 | 4,967,655 | 5,634,083 | 5,330,273 | 5,330,273 |
| Appropriations (Includes ReApprops): | | | | | |
| Operating Approps | 2,088,205 | 1,255,998 | 2,127,633 | 2,127,633 | 2,187,162 |
| Transfer Approps | 551,525 | 527,573 | 626,177 | 626,177 | 649,951 |
| Capital Improvements Approps | 0 | 0 | 0 | 0 | 0 |
| Total Approps | 2,639,730 | 1,783,572 | 2,753,810 | 2,753,810 | 2,837,113 |
| BUDGET BALANCE | 2,327,925 | 3,184,083 | 2,880,273 | 2,576,463 | 2,493,160 |
| Unexpended Appropriation | 856,158 | 0 | 0 | 0 | 0 |
| Other Adjustments | 0 | 0 | 0 | 0 | 0 |
| ENDING CASH BALANCE | 3,184,083 | 3,184,083 | 2,880,273 | 2,576,463 | 2,493,160 |
| FUND OBLIGATIONS | | | | | |
| ENDING CASH BALANCE | 3,184,083 | 3,184,083 | 2,880,273 | 2,576,463 | 2,493,160 |
| Other Obligations | | | | | |
| Outstanding Projects | 0 | 0 | 0 | 0 | 0 |
| Cashflow Needs | 0 | 0 | 0 | 0 | 0 |
| Total Other Obligations | 0 | 0 | 0 | 0 | 0 |
| UNOBLIGATED CASH BALANCE | 3,184,083 | 3,184,083 | 2,880,273 | 2,576,463 | 2,493,160 |

Totals include Non-Counts.

**STATE OF MISSOURI
FUND FINANCIAL SUMMARY**

DEPARTMENT: State Auditor's Office
FUND NAME: State Auditor Federal
FUND NUMBER: 1115

| | |
|---|--|
| Revenue Source | Revenues are reimbursements of costs from State Agencies the SAO incurred when performing audits of applicable federal funds received by agencies. |
| Fund Purpose | The State Auditor audits agencies whose federal monies received meet SWSA/SWFS requirements. This fund will account for moneys received by the state auditor for the performance of these audits. Moneys may also be appropriated by the General Assembly as necessary. |
| Explanation of Unexpended Appropriation Amount | The SAO revolving audit fund relies on reimbursements received for SWSA/SWFS audits. Additional appropriated funds were approved late in FY24 but timing was not sufficient to allow the SAO to spend the revenue, as well as staffing shortages the SAO is working to resolve. |
| Explanation of Other Amounts | SWSA/SWFS audits recur annually and unexpended funds received in prior years are used to cover a portion of costs in the following year as agencies are not billed until the work has been completed. |
| Explanation of Outstanding Projects | SWSA/SWFS audits recur annually and unexpended funds received in prior years are used to cover a portion of costs in the following year as agencies are not billed until the work has been completed. |
| Explanation of Cash Flow Needs | This is a revolving fund which receives reimbursements for operating costs incurred when performing SWSA/SWFS audits of federal dollars received by state agencies. The agencies are billed for a portion of the cost of the audit, and the fund is then used to pay various SAO operating costs for the next cycle of audits. |
| Other Notes | The monies in the fund are federal monies and are exempt from the provisions of 33.080 RSMo. The moneys in the fund shall not be transferred and placed to the credit of the general revenue. |

Totals include Non-Counts.