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Governor

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Commissioner

Dan Haug
Director
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TO: Department Directors, Deputy Directors, and Budget Officers

FROM: Dan Haug, State Budget Director

DATE: August 7, 2024

RE: Fiscal Year 2026 Budget Instructions

The following summarizes the Fiscal Year 2026 fiscal outlook and budget instruction highlights. Detailed instructions for the completion of your department's budget request are in the attached document. If you have questions, please contact your assigned Budget and Planning analyst.

Fiscal Outlook

Fiscal Year 2024 general revenue collections increased by 1.5% compared to Fiscal Year 2023 collections, which increased by 2.7% from Fiscal Year 2022. The revised budgeted revenue estimate was for a decline of (0.7%). Growth in Fiscal Year 2024 was boosted by strong wage growth and new sales tax collections on online purchases and recreational marijuana.

As the economic expansion slows, revenues are expected to continue moderating through Fiscal Year 2025. Since Fiscal Year 2024 finished above the budgeted revenue growth, net general revenue collections could decline by (2.0%) and still meet the Fiscal Year 2025 budgeted revenue estimate.

Going forward, forecasters expect wage growth and consumption to continue moderating as the labor market cools and interest rates remain high. As is typical, domestic and international financial concerns as well as geopolitical issues pose key risks to this outlook. Uncertainty about national policy, a global economy dealing with high inflation, the wars in Ukraine and Gaza, the British exit from the European Union, and tensions in Asia and the Middle East all pose downside risk to the U.S. and Missouri economies.

The Fiscal Year 2026 budget will also need to consider the implications of the federal tax reform, and Missouri tax changes including SB 153 (2021), SB 3 (2022), and SB 727 (2024). The federal tax reform made multiple changes to the federal tax code and because Missouri conforms with many pieces of the federal code, Missouri's tax code was also subsequently

changed. The federal tax reform nearly doubled the standard deduction while concurrently eliminating the personal and dependent deductions, both at the federal and state levels. Tax year 2025 marks the expiration of most of the federal Tax Cut and Jobs Act (TCJA) provisions. National debate on which provisions to keep and other changes will be closely monitored.

SB 153 (2021) creates the Working Family Tax Credit, with the credit equal to a percentage of an individual's federal earned income tax credit. The first phase-in of this credit occurred in tax year 2023. The second, and final, phase-in of this credit occurred for tax year 2024.

SB 3 (2022) will reduce state income tax collections by phasing in a top rate reduction. The first rate reduction occurred in tax year 2023. The second rate reduction occurred in tax year 2024. The third rate reduction, reducing the top tax rate to 4.7 percent, will go into effect on January 1, 2025. There are now two additional rate reductions scheduled to occur, dependent on growth in net general revenue collections.

SB 727 (2024) increased the allowable tax credits for empowerment scholarship donations, along with other changes to education funding.

Overview of Budget Instructions

Departments may request **mandatory** Fiscal Year 2026 new decision items.

Key Changes and Reminders

1. Timely Submission –
   - Completed budget requests due to B&P by October 1 as required by state statute.
   - Leasing information due to FMDC by August 15.
   - Cabinet IT Governance Council approved information technology requests from consolidated agencies due to OA ITSD and B&P by September 1.
   - Capital improvement items due to FMDC by September 1.

2. MOVERS - Fiscal Year 2026 will be the first budget to fully utilize the MOVERS MoBGT system. MOVERS EPM resources, including Reference Guides, Crosswalks, a Variable Matrix, and Instructor-Led Training materials are available on the MOVERS Resource Center. The MOVERS Resource Center is supported by ServiceNow and uses Okta to access the materials. State of Missouri team members will select "Workforce Login" and validate through Single Sign-On (SSO). Once team members are logged into the MOVERS Resource Center, they will be able to access the items listed above, along with entering request forms and working with Agency Security Coordinators to request access to the MOVERS EPM system for new team members. If team members are unable to log into the MOVERS Resource Center, please contact MOVERS@oa.mo.gov.

3. Web-Ready Budget Books – Each department must provide B&P with a PDF copy of the department's October budget request and the January Governor's recommended budget (both the Appropriations Book and Programs Book). Please see the Fiscal Year 2026 Due Dates section for more detailed guidance. The PDF copy must include a table of contents as well as be bookmarked and searchable to allow easier online access to the information. The PDF, searchable and bookmarked copy of the budget request, with the Governor's Recommendations must be provided to B&P 24 hours prior to the first budget hearing for each department. B&P has set up a shared network folder - \\oaadminfiles\OAFILE\Department Budgets - where departments can save their PDFs. If you are unable to submit your electronic PDF version of your budget book through the

network folder, you can send an email to Jessica.Farley@oa.mo.gov to request a secure file transfer.

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

5. Information Technology Requests – The General Assembly has asked to have all information technology decision items included in the OA ITSD budget instead of individual departments' budgets. IT-related new decision items must be approved by the Cabinet IT Governance Council (CITGC) to be submitted with ITSD's budget request. The ITSD Intake Request Form must be submitted by June 1. Forms can be submitted online here. ITSD Intake office will assist with completing the CITGC Project Business Case for presentation to the CITGC. The CITGC will review and prioritize potential NDIs in its June, July, and August sessions. If approved by the CITGC, departments should submit an electronic copy of New Decision Item Requests to your assigned B&P analyst and Tara Dampf in ITSD (Tara.Dampf@oa.mo.gov) by September 1. Departments are expected to have representation at the OA budget hearings to answer questions about the specific new decision item requests. OA ITSD will provide the impacted departments with the hearing information.

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

6. Estimated Appropriation "E" Requests – There are no estimated "E" appropriations in the Fiscal Year 2025 budget, and departments are not to request "E"s in the Fiscal Year 2026 budget.

7. Capital Improvements – The Fiscal Year 2026 capital improvement bills will be submitted as annual bills. Agencies should work with FMDC to determine which, if any, requests for new projects will be submitted in the Fiscal Year 2026 request.

8. Supplemental Requests Forms – Agencies may request mandatory supplemental decision items. Limit these requests to essential items that cannot wait until the next fiscal year. Do NOT assume a release of the statutory three-percent reserve when determining the supplemental request amount. Agencies should provide their Department Request Supplementals as a separate printed submission alongside their Appropriations Book submissions.

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

10. Buckets – Agencies should do all PS bucket moves prior to entering any Core Changes in MoBGT. Any FTE on NDIs or Supplementals must be assigned to the appropriate PS

category/bucket. Please see "FTE, Position, and Bucket Definitions" document on B&P's website for additional information on PS buckets.

11. Core Reallocations – Any core reallocations should be between the same fund types (GR/Federal/Other) so the net reallocation is $0 and 0 FTE by fund type. It is generally unacceptable to reallocate funds between PS and EE. Any exceptions will be rare and must be discussed with your assigned B&P analyst prior to MoBGT coding. Also, include a clear description of the reallocation on the Core Details tab in MoBGT. B&P and General Assembly staff need this information for their analysis, and the explanations should therefore be as clear and specific as possible.

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

13. Fund Financial Summary Forms (FFS) – All FFS Forms will be submitted in the Appropriations Book.

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

15. Approved Reorganizations – Include any transfers/reallocations related to Fiscal Year 2026 reorganizations in the October 1 budget submission. Please work with your B&P analyst to ensure the amounts are accurate and consistent between departments prior to submission.

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

17. Appropriation Bill Language – Review current Appropriation Bill language and discuss any changes for Fiscal Year 2026 with B&P.

18. Flexibility Requests/Reports – Flexibility Request forms should be completed to continue flexibility received for Fiscal Year 2025 and to request any new or changed flexibility. As a reminder, each department is responsible for reporting flexibility use to B&P and the House and Senate Appropriations staff.

19. New Decision Item Descriptions - Add a description of each new decision item in MoBGT. The Governor's Office, Budget and Planning, and the General Assembly use the descriptions; therefore, the descriptions should be clear and concise.

20. American Rescue Plan Act (AB 20) – No requests for additional funding from ARPA State Fiscal Recovery Funds shall be included in the department request. Additionally, no core changes shall be made in department request. Potential core changes can be discussed

after the October 1 department budget submission. In department request, agencies should include a core request form and program description form for items funded in Appropriation Bill 20 that were new for Fiscal Year 2025 as an additional submission to their Fiscal Year 2026 budget request. These templates are available on B&P's website. Electronic copies of the request form and program description form should be submitted to Budget and Planning with the agency's October 1 submission. B&P will coordinate compilation of forms as one budget book for the Governor's Recommendation. Any core changes should be discussed with your B&P analyst.

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

FISCAL YEAR 2026 BUDGET INSTRUCTIONS

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FISCAL YEAR 2026 BUDGET DUE DATES

June 1, 2024

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

August 15, 2024

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

September 1, 2024

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

October 1, 2024

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

October 8, 2024

- The General Assembly Fund Financial Summary Information Form should be submitted electronically to your assigned B&P, House, and Senate analyst.

One week after Governor Recommendations are announced
- Submit copies of the General Assembly FFS Information Form electronically to B&P, House, and Senate.

Two weeks after Governor Recommendations are announced

- Comprehensive list of Flexibility Requests updated with Governor Recommendations should be submitted to your assigned B&P analyst or via the shared network file, and to your assigned House and Senate analysts.
- Department organizational chart updated with changes, if any, submitted to your assigned B&P analyst or via the shared network file, and to your assigned House and Senate analysts.

Prior to the first legislative budget hearing

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

January 31, 2025

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

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

BUDGET BOOKS

DISTRIBUTION:
Department Request Submission:
- Budget and Planning—3, three-hole punched, paper copies and a PDF, searchable and bookmarked version saved to the shared network folder or emailed to Jessica.Farley@oa.mo.gov.
- House Appropriations—Varies by agency- see below, three-hole punched, paper copies:
    - Supplemental- 42
    - ARPA- 35
    - DESE, DHEWD, MDA, DNR, MDC, DED, DCI, DOLIR, DMH, DHSS, DSS- 12
    - OA, Fringe Benefits, Elected Officials, Judiciary, Public Defender, General Assembly, Real Estate- 14
    - DOR, MoDOT, DPS, MONG, DOC- 11

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

Governor's Recommendation Submission:
- Budget and Planning—3 tabbed, bound, paper copies and a PDF, searchable and bookmarked version saved to the shared network folder or emailed to Jessica.Farley@oa.mo.gov.
- House Appropriations— Varies by agency- see below, tabbed, bound, paper copies:
    - Supplemental- 42
    - CI, ARPA- 35
    - DESE, DHEWD- 40
    - MDA, DNR, MDC, DED, DCI, DOLIR, OA, Fringe Benefits, Elected Officials, Judiciary, Public Defender, General Assembly, Real Estate - 43
    - DMH, DHSS, DSS- 39
    - DOR, MoDOT, DPS, MONG, DOC- 41

- Senate Appropriations—18 tabbed, bound, paper copies

BUDGET BOOK SUBMISSION FORMAT:
- 8 ½ x 11 paper, double-sided.
- The October 1 budget book submission does not need covers, dividers, or binding, but should be three-hole punched.
- The Governor's Recommendation budget book submission should be in bound format and tabbed.
- The October and Governor Recommendation submissions should also include web-ready, searchable, bookmarked PDF versions of both the Appropriations Book and the Programs Book.
- Each bound book should be limited to 400 pages. Books in excess of 400 pages should be split.

BUDGET BOOK ORDER (see document titled "Budget Books Format" on B&P's website for additional detail)**:**
    Appropriations Book
1. Transmittal letter (Optional) – This is a letter presenting the budget to the Governor.
2. Table of Contents
3. Department-wide Financial Summary
4. Core Decision Item Report
5. Core Reconciliation Detail Report

6. Bucket Request Summary Report
7. Flexibility Request Form
8. New Decision Item Report
9. All Department Job Class Report
10. Fund Financial Summaries

Programs Book
1. Department Overview Paragraph
2. Any other significant overview info your department would like to communicate
3. State Auditor's Reports, Legislative Oversight Evaluations, Federal Audits/Reviews
4. Missouri Sunset Act Report
5. Program Description Forms

OTHER SUBMISSIONS: (Unless otherwise noted, the other submissions are due <u>October 1</u>.)

1. <u>Fiscal Year 2025 Supplemental Requests</u> – Submit Supplemental requests as a separate printed submission alongside the Fiscal Year 2026 Department Request Appropriations Book. Supplementals do not need to be included in the Governor's Recommendation submission as a statewide supplemental budget book will be printed by B&P.

2. <u>Tax Credit Analysis Forms</u> – Submit electronic copies to Art Slaughter in B&P (<u>Ronald.Slaughter@oa.mo.gov</u>) or via the shared drive by October 1. B&P will forward all forms to the General Assembly Appropriations staff. Resubmit forms to B&P by January 31 with year-to-date information for the current fiscal year. B&P will provide an electronic copy of all updated submissions to the General Assembly Appropriations and Oversight staff and will post them on the B&P website.

3. <u>Comprehensive List of Flexibility Requests</u> – Submit electronic copies of the list to B&P, House, and Senate by October 1. Resubmit updated forms to your assigned B&P, House, and Senate analysts two weeks after Governor Recommendations are announced.

4. <u>Vehicle Request Forms</u> – Submit an electronic copy to B&P and to Kelly Ocheskey, State Fleet Manager (<u>Kelly.Ocheskey@oa.mo.gov</u>) by October 1.

5. <u>Department Organization Charts</u> - Submit an electronic copy of the most recent organization chart showing the salaries and employee names of all employees considered to be part of the management team to your assigned B&P, House, and Senate analysts by October 1. Submit an updated chart to your assigned B&P, House, and Senate analysts after Governor Recommendations are made public if there are any changes. Include the effective date of the structure represented on the organizational chart. Submit an Excel spreadsheet listing the salary, job title, and the names of all employees making more than $75,000 per year to the Senate in addition to the organization chart listed above, after Governor Recommendations are made public.

6. <u>ITSD requests</u> – Submit an electronic copy of information technology New Decision Item Requests to your assigned B&P analyst and Tara Dampf in ITSD (<u>Tara.Dampf@oa.mo.gov</u>) by September 1. **Fiscal Year 2026 Information technology new decision items must be approved by the Cabinet IT Governance Council (CITGC) in order to be submitted and will be requested in the Office of Administration's budget instead of each individual department's budget.** Also submit the Project Business Case form for any approved new IT requests to your assigned B&P, House, and Senate analysts.

7. <u>Supporting Documentation for Reallocations/Transfers</u> - If the Fiscal Year 2026 budget request includes reallocations and core transfers, please provide your assigned B&P, House, and Senate analysts with any supporting documentation to identify the movement of spending authority.

8. <u>American Rescue Plan Act (AB 20) Core and Program Description forms:</u> No requests for additional funding from ARPA State Fiscal Recovery Funds shall be included in the department request. Additionally, no core changes shall be made in department request. Potential core changes can be discussed after the October 1 department budget submission. In department request, agencies should include a core request form and program description form for items funded in Appropriation Bill 20 that were new for Fiscal Year 2025 as an additional submission to their Fiscal Year 2026 budget request. These templates are available on B&P's website. Electronic copies of the request form and program description form should be submitted to Budget and Planning with the agency's October 1 submission. B&P will coordinate compilation of forms as one budget book for the Governor's Recommendation. Any core changes should be discussed with your B&P analyst.

9. <u>The General Assembly Fund Financial Summary Information Form</u>: Submit this spreadsheet electronically to your assigned B&P, House, and Senate analyst by October 8 for Department Request and one week after Governor's Recommendations are made public.

TABLE OF CONTENTS INSTRUCTIONS

- There should be one Table of Contents for the entire Appropriations Book. Do not make a separate one for each volume (book) of the budget request if there are multiple volumes (books).

- There should be a separate Table of Contents for the entire Programs Book.

- Narrative Reporting will generate the Table of Contents.

- See "Budget Books Format" on B&P's website for the order of reports and documents.

BUDGET PRINTING INSTRUCTIONS

To ensure high print quality and reduce the cost and time to print budget books, agencies should submit electronic files to OA Document Solutions (State Printing) as outlined below. January budgets will be printed in order of presentation to the House/Senate. October budgets will need to be scheduled with your OA Document Solutions Customer Service Representative (click link below for CSR list). The OA Document Solutions Graphics team is also available to help agencies that need basic training on formatting PDF documents. Please see the Electronic Budget Book Tips PDF on B&P's website for additional information.

- Grayscale format
- Include page numbers
- Include ½" margin on all sides to allow for punching/binding
    - On October budgets, when there is a 1/2" margin and the budget will be 3-hole punched, centered page numbers will get punched out.

- Set PDF document properties using the following steps:
    - File/Properties
    - Initial View Tab
    - Navigation Tab: Bookmark Panel & Page; Page Layout: Single Page; Magnification: Fit Height or Fit Page

- Files should be submitted via email, USB drive or the MO FTP site (contact OA/ITSD to obtain username and password at 573-751-3889 or by email at oa.movit@oa.mo.gov during normal business hours or for after business hours at 573-751-1550 or by email at sdcoper@oa.mo.gov)
- Once submitted, State Printing Center will provide a proof back to the agency for review and approval. Once the approved proof is received by State Printing, the budget will be printed.
- All scheduling/coordinating and specific printing questions should be routed through your Customer Service Representative (CSR). A list of CSR's is available on the OA Document Solutions website.

Bound budget books should be limited to 400 pages. Agencies should work with their State Printing Customer Service Representative to identify potential breaks.

In an effort to assist departments, tabs may be submitted to the Graphics Team separately, and they will place the tabs into the budget book PDF as specified by the agency, either with a tab layout page or a printed sample of where the tabs should go.

When creating the budget book, agencies should utilize the Report Packages cluster in Narrative Reporting.

CODING HELPFUL HINTS

MOVERS MoBGT ADMINISTRATOR – Matt Bess (Matt.Bess@oa.mo.gov) or 573-751-9308.

CODING REMINDERS
- PS Bucket entries must be completed prior to any other entry into MoBGT.
- All PS included in NDIs must be assigned to buckets.
- MoBGT will not allow cents to be coded. Agencies must round up to the nearest dollar if necessary.
- The budget request should mirror actual planned spending as closely as possible. To identify which core reallocations may be necessary as part of the core request, compare the prior year expenditures to the requested amount at the job class and budget account class level.
- MoBGT will not allow FTE to be entered with more than TWO decimal places.
- Transfer appropriations are typically coded to your agency's highest level org. (For example, in DHSS, that would be org 79BBBBBBBB). Contact the MoBGT Administrator prior to coding a transfer to a different level org code.
- Code new decision items using existing appropriations or existing budget units at the same level org. (For example, a department using a current appropriation cannot code new decision items to that appropriation at a lower level org than how the core is currently coded for that appropriation. If a department adds a new decision item at the division level with an existing appropriation that is assigned to the division level org, then the division level org—7920ZZZZZZ level must be used. The new decision item cannot be coded to the department level org—this is the Level 3 org).
- Code PS appropriations only to Personal Service Account Codes.
- Code Transfer appropriations only to BAC 782ZZZZ.
- Prior Fiscal Year one-time expenditures will be automatically core reduced in the subsequent Fiscal Year.

APPROPRIATION NUMBERS
- Use the existing core appropriation number for new decision item requests in the operating, leasing, and supplemental budgets if the item will become part of the ongoing core amount.
- If the decision item needs to be line-itemed separately or is for something not in the current core, (for example, a new training program), the agency should request a new appropriation number (see below). Personal service, expense and equipment, program specific distributions, and transfer appropriations will continue to have separate appropriation numbers.
- To request a new appropriation number, submit a Request Form through the online MOVERS Resource Center (Need Assistance?, Request Form).
- These appropriation numbers directly affect the information and budget control in the SAM II system. Agencies should give serious consideration to the impact of assigning appropriation numbers in the budget system.
- All membership dues $70,000 or greater for a single membership must have separate appropriation numbers, but do not need a separate budget unit unless the department prefers.

BUDGET ACCOUNT CLASSES (BAC)
The budget account classes establish SAM II budget controls. Request the applicable BAC for each appropriation and code at least $1 to each BAC that could be used during the fiscal year. Each BAC amount should reflect planned agency expenditures. If you include at least $1 in a BAC, expenditures can be charged to that BAC and you will not need to add BAC's after the budget has been loaded into SAM II.
- ITSD consolidated agencies should not reallocate core funds to budget account class 648ZZZZ (computer equipment) but may transfer funds to the Information Technology Services Division (ITSD) in the Office of Administration for computer equipment needs.

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

CORE BUDGET REQUEST
- Budget year requests should reflect planned agency expenditures. The core budget request should show the appropriate budget account classes based on the proposed spending plan. Changes in current year amounts reflected in the MoBGT reports are prohibited unless an error occurred. Contact the MoBGT Administrator to request a change.
- A description for each core change is required on the Edit Core Change Detail tab. These descriptions are visible in MoBGT and will appear on the Core Budget Changes by Decision Item report. Various entities view these reports, so keep the descriptions clear and concise.

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

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

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

ONE TIME EXPENDITURES
- Identify the ongoing and one-time costs of any proposed expenditure requests. For example, identifying ongoing maintenance costs for proposed equipment purchases ensures appropriate evaluation of the cost effectiveness and rationale for the request.
- One-time amounts are entered separately in MoBGT. If an agency has a request for $1,250,000 of which $250,000 is one-time, the request will be entered as $1,000,000 FY-26 Year 1 amount and $250,000 as FY26 Year 1 One Time Amount FY26 Year1 nonrecurring.
- The MoBGT system will automatically reduce the core amount for any one-time amounts from the prior year.

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

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

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

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

CORE DECISION ITEM INITIATIVE
- This initiative is new, and its purpose is to make it clear when core changes and NDIs are tied together or related. This ensures that if a decision is made to not recommend a core change or NDI that is related to another change, decision makers are able to clearly see all corresponding decisions together. This may help prevent mistakes due to lack of information. For example, if a fund swap is being proposed by core reducing authority from one fund source and an NDI is requested to add authority from another fund to offset the reduction, but the fund swap is not recommended by the Governor, House, or Senate, the corresponding core reduction can be undone.
- The number should coincide with any Core Change that was entered related to the NDI. If there is no core change associated with the NDI, then leave this field blank.
- Additionally, for dollars transferred between departments, a unique numbering is to be entered as text in the row Core Decision Item Transfer In Out Code. The numbering should be the agency's two digit number **that is receiving the funding and then the two digit number for the agency sending the funding.** For example from DPS to OA, 6735, and if there is more than one transfer, 6735.1 and 6735.2. Both agencies need to enter the same number so that a report can be generated.

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

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

ESTIMATED APPROPRIATIONS
Estimated appropriations should not be included in the department request.

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

Helpful MoBGT Reports

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

Ad hoc Reports Cluster

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

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

Core Reports
The three reports below are included in the budget book. They can be ran individually in MoBGT but should be ran together as one report in Narrative Reporting (Core Form & Reconciliation & Exp Detail) for inclusion in the budget book.
- 01-Core Form: Provides a summary of the core request by account class, core description, program listing, and financial history.
- 05-Core Change Detail: Provides a list of core changes by appropriation and decision item.
- 14-Core Change by Type for $ and FTE: Provides a list of core changes by appropriation.

Hierarchy Reports
- 11-Approp Hierarchy; Provides a list of appropriations by section and budget unit.
- 12-Agency/Org Hierarchy: Provides a list of budget orgs.
- 13-Fund Hierarchy: Provides a list of funds by type (GR, Fed, and Other).
- 19-Job Class Hierarchy: Provides a list of job classes.

Reports Cluster (Shared Reports)

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

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

17-Appropriation Bill Grid: This report list Appropriation Bill Section, Budget Unit, Appropriation Number, Appropriation Name, Fund, Fund Type, Appropriation dollar amount and FTE amount.

18-Decision Items Ranking: Provides decision item totals by budget unit and rank.

22-Decision Item Selection: Provides decision item totals by budget unit and fund type.

26-Operating Summary: Provides totals by account type (PS, EE, PD, TRF) and stage.

30-Operating Tracking: Provides amounts by budget unit, appropriation, and stage.

Narrative Reporting (EPM-19)

Coding Detail Report: Provides a detailed breakdown of coding structure by decision item and stage.

Core Form & Reconciliation & Exp Detail: This is the core document that is included in the budget book. It is a combination of three MoBGT reports and includes the Core Form, Core Change Detail, and the Buckets Request Summary.

Fund Financial Summary for Budget Books: This report is the summary page (first page of the FFS report) and is included in the budget book.

Job Class Report: Provides amounts by job class and fund type.

NDI Report: This report is the New Decision item document that is included in the budget book.

Supplemental NDI Report: This report is the Supplemental New Decision item document that is included in the budget book.

Total By Division Within Department

BUDGET REQUEST FORMS OVERVIEW

Core Decision Item, New Decision Item, and Supplemental
New Decision Item Forms

The budget request forms explain and document supplemental, core, and new decision item requests. Properly prepared, they are the primary source of information used by the Governor and the General Assembly in making funding decisions. Good data, sound logic, and solid back-up information are needed to properly justify a request and should clearly show how the items support essential functions. Each element of the justification should be easy to read and understand. Because the budget request reports provide information for decision making, the style and approach should be analytical rather than promotional.

There may be situations where it does not make sense to fill in all the information requested on the budget request report or where it is simpler to complete a single form for similar requests across budgeting units. For example, multiple forms should **not** be used for pay plan decision items. Instead, enter all information in one form for the department and include it in the front of the budget book. Other examples of appropriate combined forms include: implementation of a new program that crosses multiple budgeting units; multiple new transfer appropriations from a single fund or for similar purposes; and cost of caseload growth that crosses multiple budgeting units. While there may be situations where multiple budgeting units are included on a single Program Description or New Decision Item report, **the system only allows one budgeting unit on each Core Decision Item report**. Discuss exceptions with your assigned B&P analyst prior to the budget submission. Core forms should be presented in Appropriation Bill section order.

CORE FORM & RECONCILIATION & EXPENDITURE
DETAIL REPORT

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

1. **CORE FINANCIAL SUMMARY**

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

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

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

   MoBGT will:

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

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

2. **CORE DESCRIPTION**

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

3. **PROGRAM LISTING**

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

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

4. FINANCIAL HISTORY

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

Items included in the financial history table:

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

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

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

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

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

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

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

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

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

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

CORE DECISION ITEM

Department   **Budget Unit**

CORE -   **Bill Section**

1. CORE FINANCIAL SUMMARY

	FY 2026 Department Request					FY 2026 Governor's Recommended			
	GR	**Federal**	**Other**	**Total**		**GR**	**Federal**	**Other**	**Total**
PS	0	0	0	0	**PS**	0	0	0	0
EE	0	0	0	0	**EE**	0	0	0	0
PSD	0	0	0	0	**PSD**	0	0	0	0
TRF	0	0	0	0	**TRF**	0	0	0	0
Total	**0**	**0**	**0**	**0**	**Total**	**0**	**0**	**0**	**0**
FTE	0.00	0.00	0.00	0.00	**FTE**	0.00	0.00	0.00	0.00
Est. Fring	0	0	0	0	**Est. Fring**	0	0	0	0

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

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

2. CORE DESCRIPTION

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

<div align="center">**CORE DECISION ITEM**</div>

Department   **Budget Unit**

CORE -   **Bill Section**

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4. FINANCIAL HISTORY

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Current Yr. as of 8/1/24
Appropriations (All Funds)	0	0	0	0
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	0	0
Actual Expenditures (all Fund	0	0	0	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

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

Department						**Budget Unit**	
CORE -						**Bill Section**	

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	0	0	
	Total	**0.00**	**0**	**0**	**0**	**0**	
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	0	0	
	Total	**0.00**	**0**	**0**	**0**	**0**	
Department Request Adjustments							

CORE DECISION ITEM

Department   **Budget Unit**

CORE -   **Bill Section**

	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	0	0	
	Total	**0.00**	**0**	**0**	**0**	**0**	
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

Department   Budget Unit

CORE -   Bill Section

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 8/1/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Grand Total	**0**	**0.00**	**0**	0.00	**0**	0.00	**0**	0.00	**0**	0.00	**0**	0.00

NEW DECISION ITEM REQUEST INSTRUCTIONS

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

NDI RANKING AND TOTAL RANKING

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

AMOUNT OF REQUEST

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

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

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

FRINGE BENEFIT RATE

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

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

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

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

CATEGORIZATION OF REQUEST

- These fields allow the department to indicate the category(s) of the new decision item to allow readers to easily identify the type of decision item. Enter the category(s) that best fit the new decision item requests. Users may choose up to three categories.
  - Legislation – based on legislation passed by the General Assembly.
  - New Program – a new initiative or program. If the new program was legislatively authorized, the new legislation category should also be checked.
  - Fund Switch – to replace one funding source with a different funding source.
  - Federal Mandate – due to a federal mandate.
  - Program Expansion – to enhance or expand a current program.
  - Cost to Continue – to maintain or continue funding an item from the previous fiscal year. The cost to continue box should not be checked for requests to expand a program. (The program expansion category should be checked for such requests.) A common cost to continue request would be for the cost to continue funding of a supplemental request, or when an item is funded for only part of the year during the current fiscal year.
  - GR Pick-up – the original funding source is no longer available and general revenue funding is necessary to continue the program.
  - Space Request – any real estate requests.

- o Equipment Replacement – any requests to replace equipment, including vehicles and office equipment.
- o Pay Plan – any pay plan requests, including cost of living and within grade requests.
- o Other – any decision items that don't fit into the previously listed categories. If this category is utilized, add a brief description of the category of decision item being requested on the line provided.

WHY IS THIS FUNDING NEEDED?

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

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

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

DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT

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

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

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

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

  - o **Detailed calculations should be shown to avoid having to provide supplementary backup**

documentation, including assumptions used, match rates, and any other information you used in the calculation of your request. If the calculation is extensive, submit any spreadsheets or data utilized in the calculation of the request with the October 1 submission to the appropriate analyst(s).

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

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

CORE DECISION ITEM INITIATIVE

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

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

NEW DECISION ITEM
RANK:　　OF

Budget Unit

DI#　　　　　　　　　　　　　　　　　　　**Bill Section**

1. AMOUNT OF REQUEST

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

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

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

2. THIS REQUEST CAN BE CATEGORIZED AS:

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.

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

Budget Unit

Bill Section

DI# NOP.11B.001

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.)

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

Budget Account Class/Job Class	DTREQ GR DOLLAR	DTREQ GR FTE	DTREQ FED DOLLAR	DTREQ FED FTE	DTREQ OTHER DOLLAR	DTREQ OTHER FTE	DTREQ TOTAL DOLLAR	DTREQ TOTAL FTE	DTREQ One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	0	0.00	0	0.00	0	0.00	0	0.00	0

Budget Object Class/Job Class	GVREC GR DOLLAR	GVREC GR FTE	GVREC FED DOLLAR	GVREC FED FTE	GVREC OTHER DOLLAR	GVREC OTHER FTE	GVREC TOTAL DOLLAR	GVREC TOTAL FTE	GVREC One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	0	0.00	0	0.00	0	0.00	0	0.00	0

Estimated Fringe Benefit Contribution Rates
(not applicable for judges)
FY 2026 Budget Instructions

For Estimation Purposes Only

	FY 2026		FY 2025
	Personal Service	**Overtime Calculation**	**Supplemental**
SOCIAL SECURITY	7.65%	7.65%	7.65%
RETIREMENT-MOSERS	28.75%	28.75%	28.75%
LONG-TERM DISABILITY-MOSERS	0.400%	0.400%	0.400%
BASIC LIFE INSURANCE (ACTIVES)-MOSERS	0.237%	0.237%	0.237%
BASIC LIFE INSURANCE (RETIREES)-MOSERS	0.115%	0.115%	0.115%
MEDICAL INSURANCE (ACTIVES)-MCHCP*	19.87%	0.00%	19.87%
MEDICAL INSURANCE (RETIREES)-MCHCP**	3.23%	0.00%	3.23%
UNEMPLOYMENT COMPENSATION	0.04%	0.00%	0.04%
WORKERS' COMPENSATION	1.39%	0.00%	1.39%
TOTAL	**61.68%**	**37.15%**	**61.68%**
Rate with MCHCP adjustment	**38.58%** plus **$15,792**	N/A	**38.58%** plus **$15,792**

* Medical Insurance (actives) - MCHCP is $1,132/month.

**Medical Insurance (retirees) - MCHCP is $184/month.

SUPPLEMENTAL NEW DECISION ITEM INSTRUCTIONS

Limit supplemental requests to those programs and services with significant needs or changes in circumstance that must be addressed in the current fiscal year. Enter all supplemental requests in the MoBGT system as part of the October 1 budget submission.

INSTRUCTIONS

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

2. The instructions for completing the Supplemental New Decision Item Request are the same as those for completing a New Decision Item request with the following exceptions:
   - No ranking is required.
   - Note the original Fiscal Year 2025 Appropriation Bill Section, if applicable.
   - If requesting FTE, include the number of positions associated with these FTE. (See example of this calculation below)
   - If requesting FTE, include the number of months needed for these positions.
   - No categorization is required.
   - Request any ongoing costs as a separate cost-to-continue Fiscal Year 2026 new decision item.
   - **For Department Request, the requested amount should be the total amount needed. <u>Do not</u> adjust for available statutory 3% reserve. Releases of statutory reserves will be accounted for in Gov Rec.**

Calculating Positions and FTE

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

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

PROGRAM DESCRIPTION FORM INSTRUCTIONS

Program Description forms will be compiled outside of the MoBGT system into its own book.

WHY DO WE HAVE PROGRAM DESCRIPTION FORMS?

To Better Manage State Programs

To Communicate Amongst Ourselves, the Governor's Office, the General Assembly, and Missouri Citizens!

FORM HEADER

- Use the template to list the various appropriations and fund types that fund the program.
- Include Program Description Forms behind each Core Decision Item Form that partially funds the program, with that particular core's funding and the total funding clearly visible while the other core appropriations are shaded.

Program is found in the following core budget(s):

	Director's Office	SPHL	Admin	CHIME	CLPHS	EHCDP	DCH	DSSR	TOTAL
GR	27,254	31,691	10,151	25,312	4,766	38,177	40,825		178,176
FEDERAL				1,661,511					1,661,511
OTHER				50,000				397,098	447,098
TOTAL	27,254	31,691	10,151	1,736,823	4,766	38,177	40,825	397,098	2,286,785

1a. WHAT STRATEGIC PRIORITY DOES THIS PROGRAM ADDRESS?

Identify which of the department's strategic placemat themes this program addresses.

1b. WHAT DOES THIS PROGRAM DO?

Avoiding jargon and acronyms, tell what problem this program addresses and how.

PERFORMANCE MEASURES
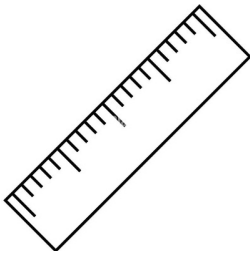
Include significant, pertinent performance measures including:

-targeted versus actual performance data for the previous three fiscal years; and

-base and stretch performance targets for the current and upcoming two fiscal years.

Include comparative benchmarks (from other states, the United States, or the private sector) whenever possible.

2a. PROVIDE AN ACTIVITY MEASURE(S) FOR THE PROGRAM.
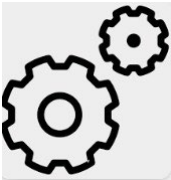
Is the organization doing what it said it would do?

Possible Measures: Frequency, rates, number of actions completed, number of clients served.

2b. PROVIDE A MEASURE(S) OF THE PROGRAM'S QUALITY.

Is the activity done well?

Examples: Satisfaction levels, assessments against benchmarks.

2c. PROVIDE A MEASURE(S) OF THE PROGRAM'S IMPACT.

Is the program working and how well?

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

2d. PROVIDE A MEASURE(S) OF THE PROGRAM'S EFFICIENCY.

Is the result worth the amount/cost of effort?: "Is The Juice Worth The Squeeze?"

Examples: Outputs vs. inputs, cost per unit, production and delivery times, and accuracy/error rates.

3. **PROVIDE ACTUAL EXPENDITURES FOR THE PRIOR THREE FISCAL YEARS AND PLANNED EXPENDITURES FOR THE CURRENT FISCAL YEAR. (*Note: Amounts do not include fringe benefit costs.*)**

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

Program Expenditure History
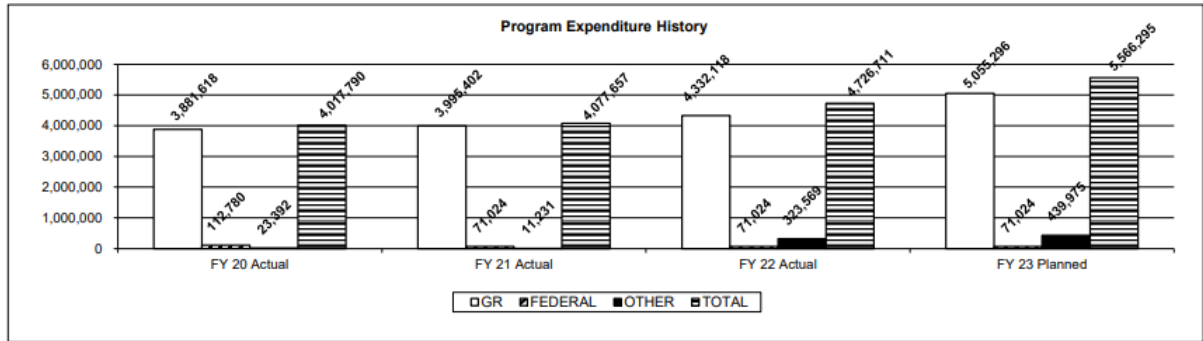
- Enter the data into cells B3 to E6 in the second worksheet of the Excel Program Description Form spreadsheet.
- <u>Do not change the chart</u> other than adjusting the scale
- Using the alternative Word version of the Program Description Form? Complete the Program Expenditure History table in the Excel form and paste into the Word document.

Multiple core appropriations? Include the <u>total</u> program funding rather than the funding for just that core's portion of the program. The totals in the header's table should match the planned current year expenditures in this section's chart.

4. WHAT ARE THE SOURCES OF THE "OTHER" FUNDS?

List the fund names and fund numbers of the "other" funds.

5. WHAT IS THE AUTHORIZATION FOR THIS PROGRAM?
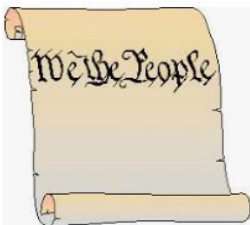
Include any federal or statutory authorization for the program.

Include the federal program number, if applicable.

6. ARE THERE FEDERAL MATCHING REQUIREMENTS?

Federal matching or maintenance of effort (MOE) requirements?

Explain them in detail. Match rates (including MOE) should be specific for each match rate applied. Which grants require the match?

7. IS THIS A FEDERALLY MANDATED PROGRAM?

Federally mandated?

Explain the mandate in detail.

Questions about the Program Description Form or need assistance in developing your performance measures?

Contact Tony Roberts at B&P (Tony.Roberts@oa.mo.gov or 751-9328).

PROGRAM DESCRIPTION

Department _____   **AB Section(s):** _____
Program Name _____
Program is found in the following core budget(s):

1a. What strategic priority does this program address?

1b. What does this program do?

2a.   Provide an activity measure(s) for the program.

2b. Provide a measure(s) of the program's quality.

2c.   Provide a measure(s) of the program's impact.

PROGRAM DESCRIPTION

Department _____   **AB Section(s):** _____
Program Name _____
Program is found in the following core budget(s): _____

2d. Provide a measure(s) of the program's efficiency.

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

Program Expenditure History

6,000,000			
1,000,000			
FY 22 Actual	FY 23 Actual	FY 24 Actual	FY 25 Planned

□ GR ✦ FEDERAL ■ OTHER ▬ TOTAL
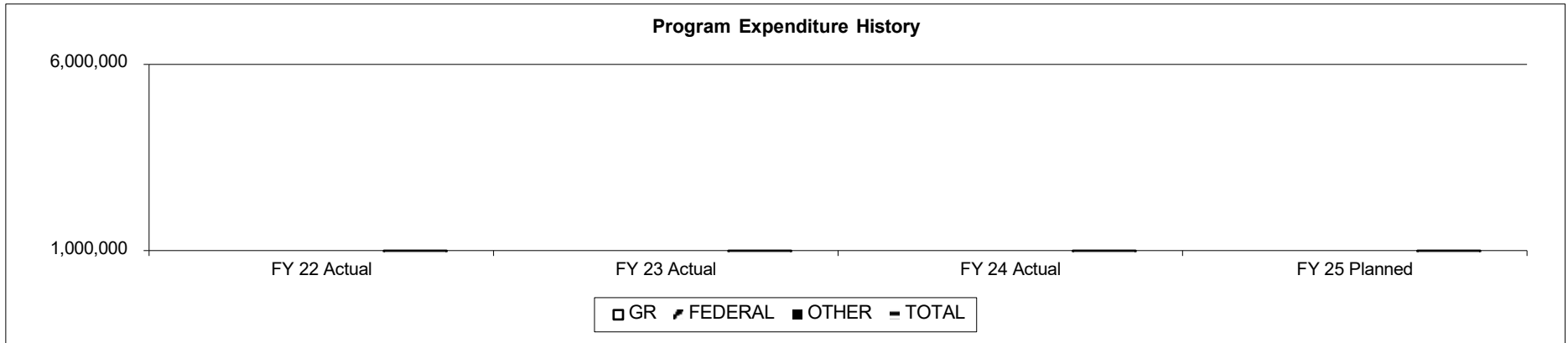
4. What are the sources of the "Other " funds?

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

6. Are there federal matching requirements? If yes, please explain.

7. Is this a federally mandated program? If yes, please explain.

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

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

1. Program Name – List the name of the program or the division.

2. Type of Report – Indicate if the report is a State Auditor's Report, Oversight Evaluation, or Federal Agency Audit/Review.

3. Date Issued – The date the report was issued.

4. Website – The website address where the report can be located.

MO SUNSET ACT REPORTS

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

1. Program – List the name of the program.

2. Statutes – Indicate the statutes that establish the program, including sunset language.

3. Sunset Date – The month and year the program will sunset without General Assembly action.

4. Review Status – Indicate if public hearings and/or reviews have occurred or are scheduled.

The State Auditor's Reports, Oversight Evaluations, and Federal Audits/Reviews form and the Missouri Sunset Act Report form are available on B&P's website.

State Auditor's Reports, Oversight Evaluations, and Federal Audits/Reviews

Program or Division Name	Type of Report	Date Issued	Website Link

Missouri Sunset Act Report

Provide the following information on all programs subject to the Missouri Sunset Act.

Program	Enacting Statutes	Sunset Date	Review Status

FLEXIBILITY REQUESTS

The General Assembly approved flexibility between personal service and expense and equipment, as well as flexibility between divisions and between certain Appropriation Bill sections in the Fiscal Year 2025 budget. Agencies interested in retaining their current flexibility or increasing their flexibility should work closely with B&P to develop clearly articulated rationale and justification for this request. Use the Excel form and process described below for requesting budget flexibility. <u>Also provide a comprehensive list of all flexibility requests electronically to your assigned B&P, House, and Senate analysts with your October budget submission, as well as an updated list two weeks after Governor Recommendations are released.</u>

Flexibility must be requested each year, even if approved in the prior year. Therefore, agencies must complete the Flexibility Request form to justify and seek approval to continue any flexibility that was received for Fiscal Year 2025 and to request any new or increased flexibility. Separate appropriation numbers will be assigned to personal service appropriations and to expense and equipment appropriations in case the flexibility is not approved. If the flexibility is approved, agencies may transfer authority between the appropriations upon approval from the Division of Budget and Planning and notification to the General Assembly. For example, if 20 percent flexibility is allowed between personal service and expense and equipment, up to 20 percent of the personal service appropriation may be transferred and used for expense and equipment. Likewise, up to 20 percent of the expense and equipment appropriation may be transferred and used for personal service.

Documentation and Presentation Requirements
1. Agencies must complete the Flexibility Request form to document the request and provide justification. The Flexibility Request form should be placed behind the associated Core Decision Item Form in the agency's budget submission.
2. Agencies must present the request to the House Appropriations Committee, House Budget Committee, and Senate Appropriations Committee as part of their budget presentation.
3. The House Budget Committee and Senate Appropriations Committee must approve any request directing their staff to write appropriations bills with flexibility.
4. Flexibility decisions are for a single appropriation year. Extensions may be approved on a year-by-year basis with proper justification and approval of the General Assembly.
5. **If flexibility language is approved, agencies are required to do the following in order to flex:**
   1) Get approval of the requested flex usage from the assigned B&P analyst and then
   2) submit notification of the flexibility usage to the House and Senate Appropriations staff (administrative assistant and assigned analyst) and assigned B&P analyst along with a Flexibility Report of all flexibility used since the beginning of the fiscal year.

The Flexibility Request form and the Comprehensive Flexibility Report form are available on B&P's website.

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: BUDGET UNIT NAME: APPROPRIATION BILL SECTION:	DEPARTMENT: 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

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

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

PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE

FY 2026
Comprehensive List of Flexibility Requests

DEPARTMENT							AMOUNT		FLEXIBILITY		
AB	Approp	APPROP NAME	FUND	FUND TYPE	FLEX TYPE		FY 26 Requested	FY 26 Governor	FY 25 TAFP	FY 26 Requested	FY 26 Governor
10.020	5307	Office of the Director - PS	0101	GR	Flex between PS and E&E		$4,827,583	$4,827,583	0%	10%	10%
10.020	5310	Office of the Director - E&E	0101	GR	Flex between PS and E&E		$354,986	$354,986	0%	10%	10%
10.235	N/A	Division of Behavioral Health/Children's Trauma Treatment	N/A	N/A	Flex between sections 10.110, 10.210, 10.225, and 10.235 for CCHBC		N/A	N/A	50%	50%	50%
10.300	N/A	Division of Behavioral Health/Fulton State Hospital	N/A	N/A	Flex within a section - SORTS and Non-SORTS		N/A	N/A	10%	10%	10%
10.540	N/A	Division of Developmental Disabilities/Southwest Community	N/A	N/A	Flex for Purchase of Community Services		N/A	N/A	15%	15%	15%
Notes:											
FY 25 TAFP Flex should be the amount of flex in the FY 25 TAFP bill, not the flex amount requested.											
Many departments will only have flex between PS and E&E.											
For flex that is not between two appropriations but is instead between Appropriation Bill sections or for programmatic purposes, departments do not need to list all of the approp numbers, fund numbers, and appropriation amounts. See Sections 10.235, 10.300, and 10.540 for examples of this type of flex.											
Departments do not need to request flex authority to the Legal Expense Fund.											

Date	HB SEC	FUND	FUND NAME	AGY	APPROP	APPROP NAME	APPROP AMT	E	Flex %	Approved Flex Amount	Transfer OUT	Remaining Flex Available	Transfer IN - HB SEC	Transfer IN - Approp	Transfer IN - Approp Name	Explanation of Flex Usage	
8/4/2023	2.015	0101	GENERAL REVENUE	500	0015	BOARD OPERATED PS-0101	26,176,907.00		25%	6,544,227.00	($5,000,000)	$1,544,227	2.015	2298	BOARD OPERATED E&E-0101	For contracted therapy services.	**EXAMPLE**

INFORMATION TECHNOLOGY REQUEST INSTRUCTIONS

Consolidated Agencies

The portion of ongoing decision items funded in Fiscal Year 2025 for information technology-related expenditures should be transferred out of the Department and transferred in by the Office of Administration's (OA) Information Technology Services Division (ITSD) in Fiscal Year 2026. The Department should work with ITSD to determine the appropriate amount to transfer to ITSD.

Proposals for Fiscal Year 2026 information technology-related new decision items must be approved by the Cabinet IT Governance Council (CITGC) to be submitted with ITSD's budget request. The online ITSD Intake Request Form must be submitted to ITSD by June 1. The CITGC will review and prioritize potential NDIs in its June, July, and August sessions. If approved by the CITGC, departments should submit an electronic copy of New Decision Item Requests to your assigned B&P analyst and Tara Dampf in ITSD (tara.dampf@oa.mo.gov) by September 1. Also submit the Project Business Case form for any approved new IT requests to your assigned B&P, House, and Senate analysts.

Approved requests will be included in the ITSD budget submission. IT consolidated departments must work with ITSD on the development of decision items that include information technology services and equipment. Departments are expected to have representation at the OA budget hearings to answer questions about the specific new decision item requests. OA ITSD will provide the impacted departments with the hearing information. Contact your B&P analyst if you have any questions about this process.

Expense and Equipment Cost Information

Information technology requests should be based on the ITSD cost information provided on the following page. Each new IT request will contain a one-time and an ongoing cost component, similar to the information provided on fiscal notes.

ITSD Equipment and Expenses for FY 2026	ALL AGENCIES			
Equipment	**Desktop**	**VDI**	**Laptop/Notebook**	**Tablet**
Computer Device	683.28	-	842.92	1,352.00
Monitor (24 inch)	161.20	161.20	161.20	161.20
Maintenance			-	
Docking Station			145.00	176.80
Security/Archive/Backup	16.84	16.84	16.84	16.84
Workstation management/support software licenses	80.00	80.00	80.00	80.00
Hard drive encryption software	-	-	-	-
Unified Communication Phone	168.84	168.84	168.84	168.84
Unified Communication License	-	-	-	-
Total ONE-TIME Equipment Cost	**$ 1,110.16**	**$ 426.88**	**$ 1,414.80**	**$ 1,955.68**
* Additional Options				
Second Monitor	161.20	161.20	161.20	161.20
Expenses (ongoing)				
VDI annual charges (includes Office 365)		402.72		
Microsoft-G3 License (includes G3 and Exchange)	514.44		514.44	514.44
Microsoft-F3 License	167.28		167.28	167.28
Exchange License (For disabled accounts that are required)	73.20		73.20	73.20
Adobe Acrobat Pro	45.76	45.76	45.76	45.76
Adobe Creative Cloud All Apps	1,255.38	1,255.38	1,255.38	1,255.38
Adobe Creative Cloud Single Apps	555.36	555.36	555.36	555.36
Adobe Captivate	436.80	436.80	436.80	436.80
Adobe Presenter	394.40	394.40	394.40	394.40
Unified Communication Services	176.88	176.88	176.88	176.88
AD & Exchange	110.88	110.88	110.88	110.88
Network	5.16	5.16	5.16	5.16
Internet	25.68	25.68	25.68	25.68
Computer Device Replacement (20% of purchase)	136.66	-	168.58	270.40
Total ONGOING Expense	**$ 3,897.88**	**$ 3,409.02**	**$ 3,929.80**	**$ 4,031.62**
*Additional Memory VDI		48.00		
*Additional VDI Virtual CPU over 2 vCPUs.		84.00		

VEHICLE REQUEST INSTRUCTIONS

The Fleet Management Program administers the state's vehicle fleet, pre-approves passenger vehicle purchases, and monitors agency compliance with the State Vehicle Policy to ensure vehicles are acquired, assigned, used, replaced, and maintained in the most efficient and effective manner to conduct state business pursuant to Section 37.450, RSMo. If you have any questions regarding the Fleet Management Program, please contact the State Fleet Manager, Kelly Ocheskey, at Kelly.Ocheskey@oa.mo.gov. Requests for new or replacement vehicles must be approved by the State Fleet Manager prior to submitting a budget request.

Use agency specific new decision item numbers for new or replacement vehicle requests. You may aggregate agency vehicle requests as department-wide requests. For sedan requests, assume cost estimates for a four-door midsize sedan unless specific justification is provided for some other class of sedan.

For pickup trucks, assume a ½-ton pickup unless additional justification is provided. Requests for SUVs and Crossovers must include additional justification as to why the SUV/Crossover is necessary as opposed to another, less costly, more fuel-efficient vehicle classification.

In addition to the New Decision Item Form, complete the attached New Vehicle Request Form for any vehicle requests. The first worksheet on the form is for fleet expansion vehicles and the second worksheet is for replacement vehicles. The third worksheet contains useful information about vehicle categories. Submit the New Vehicle Request Form electronically to your B&P analyst and the State Fleet Manager.

The Vehicle Request form is available on B&P's website.

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

<u>Vehicle Estimates (Model Year 2024) – Note that Model Year 2025 prices aren't yet available.</u>
These are cost estimates for model year 2025 based on anticipated prices changes to model year 2024 vehicle prices which the State currently has on contract. Currently, there is no estimated percentage increase from all manufacturers for model year 2025 pricing. Estimated 10% increase across the board for all vehicles.

Law Enforcement Vehicles

Make	Model	2025 Model Year Estimated Price
Chevrolet	Tahoe 2WD Pursuit Utility Vehicle	$51,670
Chevrolet	Tahoe 4WD	$53,520
Dodge	Charger Pursuit All-Wheel Drive Sedan	$41,822
Dodge	Durango Pursuit All-Wheel Drive SUV	$51,260
Dodge	Durango Special Service Package Rear Wheel Drive SUV	$46,821
Ford	Police Interceptor Utility	$49,736
Ford	Expedition Special Services Vehicle	$57,728
Ford	Transit Van 250 AWD	$58,602
Ford	Transit Van 350 Dual Rear Wheel AWD	$65,034

Passenger Vehicles

Make	Model	2025 Model Year Estimated Price
Chevrolet	Malibu	$25,877
Chevrolet	Bolt	$31,408
Ford	Escape Sport Hybrid	$34,265
Ford	Explorer 4WD	$43,065
Ford	Explorer Limited hybrid	$62,710
Ford	Escape	$32,300
Ford	Transit Connect Passenger	$37,928
Ford	Bronco Sport 4x4	$36,949
Ford	Mustang Mach E	$63,470
Chevrolet	Trax FWD	$26,575
Chevrolet	Equinox AWD	$32,857
Chevrolet	Traverse	$39,710
Chevrolet	Tahoe	$60,164
Chevrolet	Chevrolet Express Passenger LS 2500	$37,700
Chevrolet	Chevrolet Express 3500 15 Passenger	$39,902
Ford	Transit 350 LWB, EL, HR, DRW	$48,615
Ford	Expedition, Reg. Length	$61,481
Jeep	Compass 4WD	$31,938
Jeep	Cherokee 4x4	$37,100
Jeep	Grand Cherokee 4x4	$40,485
Chrysler	Voyager	$44,170
Dodge	Charger	$49,139

Light Duty Truck and Work Vans

Make	Model	2025 Model Year Estimated Price
Chevrolet	Colorado Extended Cab 4x2	$30,530
Chevrolet	Colorado Extended Cab 4x4	$34,597
Ford	Ranger 4x2	$32,055
Ford	Ranger 4X4	$36,602
Ford	F-150 XL Regular Cab 4x2	$33,617
Ford	F-150 XL Super Cab 4x2	$35,741
Ford	F-150 XL Regular Cab 4x4	$38,826
Ford	F-150 XL Super Cab 4x4	$38,184
Chevrolet	Silverado 1500 Regular Cab 4x4	$34,867
Chevrolet	Silverado 1500 Double Cab 4x2	$36,220
Chevrolet	Silverado 1500 Double Cab 4x4	$39,260
Ford	F-250 Regular Cab 4X4	$45,744
Ford	F-250 SuperCab 4X4	$48,695
Ford	F-250 Regular Cab 4X4	$39,079
Chevrolet	Silverado 2500HD Double Cab 4X4	$44,506
Chevrolet	Silverado 3500HD Regular Cab 4x4	$44,652
Ford	F-350 Extended Cab 4X2	$46,336
Ford	F-350 Super Cab 4X4	$51,858
Ford	Transit Connect Cargo Van LWB	$47,487
Chevrolet	Express Cargo 2500	$49,078
Dodge	Ram 1500 Regular Cab 4x2	$40,349
Dodge	Ram 1500 Regular Cab 4x4	$45,885
Dodge	Ram 1500 Quad Cab 4x2	$45,315
Dodge	Ram 1500 Quad Cab 4x4	$49,528

DEPARTMENT BUDGET REQUEST FOR EXPANSION VEHICLE

Department	
Division	
Fiscal Year	2026

Fund Name	# Vehicles	Fund #	Amount
General Revenue			$0
Federal			$0
Other			$0
Total	0		$0

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

DEPARTMENT BUDGET REQUEST FOR REPLACEMENT VEHICLE

Department	
Division	
Fiscal Year	**2026**

Instructions

1.) Include one row of data below for each vehicle requested.

2.) Email to assigned OA/Budget & Planning analyst

3.) Email to State Fleet Manager at **kelly.ocheskey@oa.mo.gov**

Fund Name	# Vehicles	Fund #	Amount
General Revenue			$0
Federal			$0
Other			$0
Total	0		$0

			Vehicle to be Replaced					Vehicle Requested			
Year	Make	Model	Current Odometer	Estimated Odometer July 1, 2025	FY 24 Annual Miles Driven	VIN	Make	Model	Cost	Fund	Brief description of how vehicle will be used. Include additional justification for vehicle class requested if required per vehicle categories tab.

OTHER EXPENSE AND EQUIPMENT GUIDELINES

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

Expense and Equipment Guidelines for New Staff

	Regular	Systems Furniture
Desk	$900	
Chair	$729	$729
Side chair (1)	$382	$382
Systems Furniture		$10,000
File Cabinet (1 four drawer)	$1,166	
Calculator	$83	$83
Subtotal One-Times	**$3,260**	**$11,194**
Office Supplies	$409	$409
Total	**$3,669**	**$11,603**

Equipment Guidelines

Vocational Enterprises System Furniture:
- MVE Systems Furniture*
  Estimate 8' x 8' cubical $10,000
  *Includes: work surface, overhead organizer, task light and storage drawers (tower).

Telecommunications Relocations
- Voice/data wiring (Cat 6E - twisted four pair cable) .... $800 per line

Additional Guidelines
- Physical move costs of FTE (telecommunications relocations not included) $525 per FTE

- Janitorial/Trash**..$2.45 per square foot

- Utilities**...$2.48 per square foot

  **When planning FTE space needs, use 230 square foot per FTE.

STATEWIDE REAL ESTATE INSTRUCTIONS

The annual Statewide Real Estate budget reflects statewide space usage. Use the regional rental rates for leased facility new decision items (see #6 below). The Division of Facilities Management, Design and Construction (FMDC) will develop the real estate budget, except for the items detailed below (see #2 below).

ITEMS OF SIGNIFICANCE

1. <u>Annual Budget</u> – Real estate funds are annual appropriations. The Fiscal Year 2026 Department Request budget submission should include necessary funding for Fiscal Year 2026 department real estate requirements in AB13. FMDC will provide each department with a list of real estate space for leased, state owned, and institutional locations that will be included in the Fiscal Year 2026 AB13 budget request.

2. <u>Deadlines</u> –The statewide real estate budget is due to B&P by October 1 as required by state statute. Each agency's budget must be final and submitted to Lynne Kempker (lynne.kempker@oa.mo.gov) in FMDC by August 15. The table below indicates FMDC due dates.

ITEM	RESPONSIBLE FOR FORM PREPARATION	RESPONSIBLE FOR MoBGT ENTRY	DUE DATE TO FMDC
1. Cores for leased facilities, and allocations for state owned and institutional space	FMDC	FMDC	August 15
2. New Decision Items	Department	FMDC	August 15
3. Transfers In and out of department operating budgets	Department	Department	August 15 – in Coordination with FMDC
4. Transfers In and out of AB 13	FMDC	FMDC	August 15 – in coordination with Departments

3. <u>Six-Year Plan (future plans)</u> – FMDC oversees an ongoing office space planning process using long-term leased, state owned, and institutional space needs provided by state agencies. Each department is to submit to FMDC a six-year plan (format is attached), including the following:

- Program elimination/downsizing/co-location by location for each fiscal year of the six-year plan. Agencies should consider co-locations with other agencies, relocations and combinations of existing staff within owned and leased space and communicate these future space needs/ideas to FMDC.
- Significant changes in program operations that could potentially affect use of facilities; and
- Program expansion/new FTE requirements by location for each fiscal year of the six-year plan.

4. <u>Core and New Decision Item Forms</u> – FMDC will prepare and submit the core forms for all leased facilities in addition to the allocations for state owned and institutional facilities. The allocations for state owned and institutional facilities include utilities and janitorial costs. The requesting department is responsible for creating the new decision item form for any new decision items. New decision items include items that do not fall under the core request (e.g. additional space for new FTE or program requirements, special-purpose facilities, or more space without a corresponding increase in FTE). Do not request multiple items using the same new decision item

form. Submit all new decision item requests on separate new decision item forms. As noted above, departments must submit this information to FMDC by August 15.

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

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

5. <u>MoBGT Data Entry</u> – With the exception of transfers in and out of department operating budgets, FMDC will do all MoBGT entry. Hard copies of requests are not considered final until all information is entered into MoBGT.

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

7. <u>Janitorial & Utility Rates</u> – For budgeting purposes, use the following rates for new decision items:
    * Janitorial, $2.45/square foot,
    * Utilities, $2.48/square foot.

8. <u>Lease Actions For Existing Contracts</u> – FMDC recommends lease extensions at most locations. If an agency requests a bid for a new location, provide written justification for the bid including a space analysis, submit such requests to Chuck Mayer (751-0669) in FMDC.

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

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

							STATEWIDE LEASING - SIX YEAR PLANNING DOCUMENT		

AGENCY:

ORGANIZATION:

Lease #	Facility Location (City/Address)	FTE 2025	FTE 2026	FTE 2027	FTE 2028	FTE 2029	FTE 2030	Proposed Changes in Program Delivery	Comments

CAPITAL IMPROVEMENT REQUESTS

The Fiscal Year 2026 capital improvements bill will be an annual bill. The Division of Facilities Management, Design and Construction (FMDC) will work with each agency to determine the necessary amount for Fiscal Year 2026 requests. The FMDC will be using the following schedule for the Fiscal Year 2026 CI process:

1. May 1 - September 1 – Each department will update all unfunded requests and enter any new requests in the MoCIBR database, and then notify FMDC when complete (heather.vandeloecht@oa.mo.gov), no later than September 1. Higher education institutions are not included in MoCIBR; instead, the Coordinating Board for Higher Education (CBHE) will review, organize, and prioritize institution budget requests for inclusion in CBHE's recommendation. CBHE recommendations should be sent to FMDC no later than September 1.
2. September 1 - November 1 – FMDC personnel perform final reviews of requests with input from agency personnel, and then analyze and assemble the requests in a comprehensive plan for inclusion in FMDC's recommendations to B&P.
3. November 1 – FMDC submits the Fiscal Year 2026 recommendations to B&P.

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

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

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

CAPITAL IMPROVEMENTS REAPPROPRIATION PROCESS

Although Appropriation Bills 17, 18 and 19, from Fiscal Year 2025, were one-year bills, most of the projects were multi-year. Therefore, the Fiscal Year 2026 reappropriations process will include a comprehensive review of all requests to reappropriate those funds. FMDC will work with departments to review the projects and determine if Fiscal Year 2025 completion is possible and if not, to determine the appropriate reappropriation amount. B&P will work with departments regarding all other requests for reappropriations.

Fund Financial Summary Form Instructions

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

- All reports should be completed in the MoBGT System.

- For the October submissions, **the Governor Recommended column will be hidden automatically by MoBGT.** This column will only display data in the January submission.

- The department assigned to complete a FFS for a particular fund is responsible for reporting **ALL** appropriations and resources for that fund across **ALL** departments.
  - Any departments who are spending from funds administered by another department should notify the reporting department of any new/additional spending requests from the fund.
  - MoBGT will automatically update anticipated spending across all departments; however, coding must be completed in the system to accurately reflect anticipated reductions or increases. Departments should coordinate to confirm that all changes have been reflected and that the form is accurate.
  - If there are further questions, contact your assigned B&P analyst.

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

Forms Submission

- Forms will now be incorporated as a part of the budget book submission.

- Forms with Department Request information are due to B&P by October 1. Forms with Governor Recommended information will be submitted in January.

- As was done in previous fiscal years, the House Appropriations Committee has requested a separate spreadsheet with certain information from the Fund Financial Summary (FFS) forms. (The form is available on B&P's website.) **This spreadsheet should be submitted October 8th for Department Request and one week after Governor Recommendations are announced.**

  - Submit an electronic copy to B&P and B&P will submit a comprehensive set of the worksheets to the House and Senate Appropriations and Oversight staff. Any questions about this spreadsheet should be directed to your House Appropriations analyst.

Fund Financial Summary Overview

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

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

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

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

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

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

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

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

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

Revenue Entry

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

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

Balance Adjustments

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

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

- **End of Lapse Period Cash Balance -** Enter the cash balance after the lapse period. The F100 report in MOBIUS will contain the necessary information. Select the lapse period ending F100 report for Fiscal Year 2024 for the applicable fund (7/31/2024) (instructions for accessing this report are below).

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

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

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

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

Approp Adjustments

- This tab was created in case of a return to a two-year appropriation bill, where reductions could be made to reflect partial spending of a two-year appropriation.

- Adjustments would be entered into the designated column to the right of the displayed approp amount.

Other Considerations:

Fringe Expenditures

- In years when the fringe costs change little from the previous fiscal year, departments can assume that fringe costs remain constant from prior year actual expenditures. **The fringe amounts should be realistic estimates and should not just match what is coded in MoBGT.**
- Department request and Governor recommended fringe amounts should reflect any requested/recommended increases or decreases in staffing levels.
- Departments should review estimated fringe costs to make sure that fringe costs for existing staff

are not artificially inflated. This can sometimes happen when the full fringe percentages are applied to total personal service appropriations, without considering history, turnover, or vacancies.

Accessing MOBIUS reports

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

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

STATE OF MISSOURI
FUND FINANCIAL SUMMARY

DEPARTMENT:
FUND NAME:
FUND NUMBER:

☐ Statutory	☐ Federal Fund	
☐ Constitutional	☐ Administratively Created	☐ Subject to Biennial Sweep
Statute or Constitutional Reference	☐ Interest Deposited to Fund	☐ Subject to Other Sweeps (see notes)

FUND OPERATIONS	FY24 Adjusted Approp	FY24 Prior Year Actual	FY25 Adjusted Approps	FY26 Department Request	FY26 Governor Recommended
Beginning Cash Balance	0	0	0	0	0
Receipts:					
Revenue (Cash Basis: July 1 - June 30)	0	0	0	0	0
Transfers In	0	0	0	0	0
Total Receipts	0	0	0	0	0
Total Resources Available	0	0	0	0	0
Appropriations (Includes ReApprops):					
Operating Approps	0	0	0	0	0
Transfer Approps	0	0	0	0	0
Capital Improvements Approps	0	0	0	0	0
Total Approps	0	0	0	0	0
BUDGET BALANCE	0	0	0	0	0
Unexpended Appropriation	0	0	0	0	0
Other Adjustments	0	0	0	0	0
ENDING CASH BALANCE	0	0	0	0	0
FUND OBLIGATIONS					
ENDING CASH BALANCE	0	0	0	0	0
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	0	0	0	0	0

Revenue Source	-
Fund Purpose	-

Totals include Non-Counts.

TAX CREDIT ANALYSIS FORM INSTRUCTIONS

General Information

Pursuant to Section 33.282.2, RSMo, each department authorized to offer deductions, exemptions, credits, or other tax preferences shall submit the estimated amount of such tax expenditures for the fiscal year beginning July 1st of the following year and a cost/benefit analysis of such tax expenditures for the preceding fiscal year. The Budget Director will then submit the forms to the Senate Appropriations Committee and the House Budget Committee. The Tax Credit Analysis Form will fulfill each department's statutory obligation. The completed forms are to be submitted by October 1 to B&P and resubmitted to B&P by January 31 with year-to-date information for the current fiscal year.

Instructions for Completing the Form

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

Please provide the most up-to-date information available when completing the form and fill out the form completely. For tax credits that include retained withholdings, when considering projections for Fiscal Year 2025 and beyond, do not assume that the provisions of SB 3 phase in each year. If you have questions regarding the SB 3 assumptions, please contact Jennifer Lewis at 573-751-9304 (Jennifer.Lewis@oa.mo.gov) or Art Slaughter at 573-751-2510 (Art.Slaughter@oa.mo.gov).

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

Department: List department name. Do not use abbreviations.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Legislative / General Assembly Action(s) During Prior Five Years: List the year and a very brief summary of any legislation that was enacted in the prior five years. In addition, indicate any action(s) taken by the H. Budget Committee or S. Appropriations Committee impacting the tax credit in the prior five years.
- Legislation should only include bills passed and signed by the governor. Do not include proposed legislation that was not signed into law.
- Committee actions could include (but is not limited to) disallowing redemptions for a credit, limiting authorizations or redemptions for a specific fiscal year, or other programmatic changes. Committee actions are only good for one, specific, fiscal year and must be re-voted on annually.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Tax Credit Categories defined in Section 135.800, RSMo.
(New tax credits have been assigned to categories by B&P)

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

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

Community Development
- Family Development Accounts
- Neighborhood Assistance

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

Entrepreneurial
- Certified Capital Company (CAPCO)
- Qualified Research Expense
- Small Business Incubator

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

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

Housing
- Affordable Housing
- Low Income Housing
- Neighborhood Preservation

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

Training and Educational
- Empowerment Scholarship
- Intern and Apprentice Recruitment
- Medical Preceptor
- One Start Community College Job Retention
- One Start Community College New Jobs

Deductions, Exemptions, Credits, and Other Tax Preferences

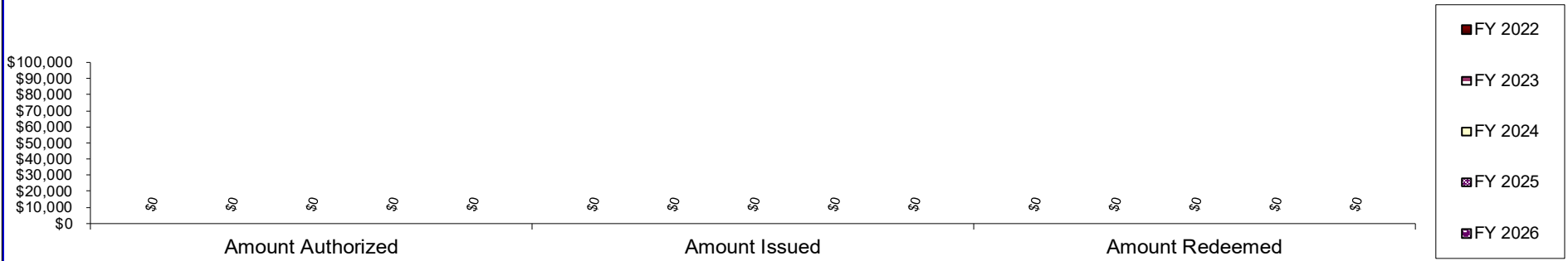| Dept.	Program	Statutory Citation
DED	Advanced Industrial Manufacturing Zones	68.075
	Affordable Housing Assistance Tax Credit	32.105-32.125
	Bond Guarantee Tax Credit (MDFB)	100.297
	Brownfield Redevelopment	447.700-447.718
	Business Use Incentives for Large-Scale Development (BUILD)	100.700-100.850
	Capitol Complex Tax Credit	620.3210
	Certified Capital Company (CapCo) Tax Credit	135.500-135.529
	Development Tax Credit	32.100-32.125
	Distressed Areas Land Assemblage Tax Credit	99.1205
	Enhanced Enterprise Zones	135.950-135.973
	Entertainment Industry	135.753
	Family Development Accounts	208.750-208.775
	Historic Preservation Tax Credit	253.545-253.561
	Infrastructure (Contribution) Tax Credit (MDFB)	100.286.6
	Intern and Apprentice Recruitment	135.457
	Manufacturing Jobs Act	620.1910
	Missouri Low-Income Housing Tax Credit	135.350-135.363
	Missouri Quality Jobs	620.1875-620.1890
	Missouri Works	620.2000-620.2021
	Neighborhood Assistance Program	32.100 - 32.125
	Neighborhood Preservation	135.475-135.487
	New/Expanded Business Facility Tax Credit	135.100-135.150
	One Start Job Training and Job Retention	620.800-620.809
	One Start New Jobs Training Bonds	620.800-620.809
	Qualified Research Expense Tax Credit	620.1039
	Rebuilding Distressed Communities	135.530-135.535
	Rural Access to Capital	620.3500-620.3530
	Show MO Motion Media	1353850
	Small Business Incubator Tax Credit	620.495
	Sporting Events Credit for Donations	67.3005
	Sporting Events Credit for Ticket Sales	67.3000
	Targeted Industrial Manufacturing Enhancement Zones	620.2250
	Winery and Grape Growers Tax Credit	135.700
	Youth Opportunity and Violence Prevention Tax Credit	135.460

Dept.	Program	Statutory Citation
DHSS	Shared Care Tax Credit	660.053-660.055
	Medical Preceptor Tax Credit	135.690
Treasurer's Office	Missouri Higher Education Savings Program (deduction)	166.435
	Empowerment Scholarship	135.712-135.719, 166.700-166.720
DCI	MO Examination Fee Credit	148.400
	MO Life & Health Insurance Guaranty Assoc. Credit	376.745
	MO Property & Casualty Insurance Guaranty Assoc. Credit	376.774
	State Health Insurance Pool	376.975
DNR	Wood Energy Producers Credit	135.300-135.311
DOR	Adoption Tax Credit	135.325-135.339
	Bank Franchise Tax Credit	148.064
	Bank Tax Credit for S Corporation Shareholders	143.471
	Biodiesel Producer	135.778
	Biodiesel Retailer	135.775
	Champion for Children Tax Credit	135.341
	Disabled Access for Homeowners	135.562
	Disabled Access Tax Credit for Small Business	135.490
	Ethanol Retailer	135.772
	Food Pantry Tax Credit	135.647
	Long Term Care Tax Deduction	135.096
	Missouri Working Family Tax Credit	143.177
	Peace Officer Surviving Spouse Tax Credit	135.090
	Rolling Stock	137.018
	SALT Parity Act	143.436
	Self-Employed Health Insurance Tax Credit	143.119
	Senior Citizen Property Tax Relief	135.010-135.035
DSS	Developmental Disability Care Provider Tax Credit	135.1180
	Diaper Bank Tax Credit	135.621
	Health, Hunger, and Hygiene for School Children	135.1125
	Maternity Homes Credit	135.600
	Pregnancy Resource Center Tax Credit	135.630
	Residential Treatment Agency Tax Credit	135.1150
	Shelter for Victims of Domestic Violence	135.550
Agriculture	Agricultural Product Utilization Contributor Tax Credit	348.430
	Family Farm Livestock Loan And Tax Credit Program	348.500
	Meat Processing Facility Investment Tax Credit	135.679
	New Generation Cooperative Incentive Tax Credit	348.432
	Qualified Beef Tax Credit	135.679
	Specialty Crop	348.493
	Urban Farm	165.1610

TAX CREDIT ANALYSIS

Program Name:				
Department:		**Contact Name & No.:**		**Date:**
Program Category: Choose		**Type:** Choose	Other:	
Statutory Authority:		**Applicable Taxes:**		
Tax Credit Creation Date:		**Year of Last Legislative Change:**		

Program Description and Eligibility Requirements:

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

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

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

Explanation of Cap:

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

Explanation of Expiration of Authority:

Specific Provisions: (if applicable)

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

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

Comments on Specific Provisions:

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

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

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

TAX CREDIT ANALYSIS

HISTORICAL AND PROJECTED INFORMATION

Legend: ■ FY 2022, ■ FY 2023, □ FY 2024, ■ FY 2025, ■ FY 2026

Categories: Amount Authorized, Amount Issued, Amount Redeemed

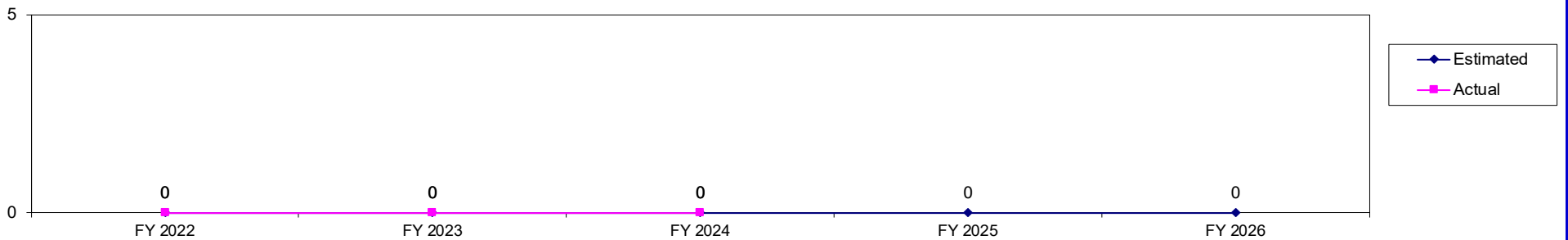**Comments on Historical and Projected Information:**

BENEFIT: COST ANALYSIS (includes only state revenue impacts)

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

Other Benefits:

PERFORMANCE MEASURE(S)

Permanent New Jobs Created

Legend: ◆ Estimated, ■ Actual

FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
0	0	0	0	0

Comments on Performance Measure:

Program Name:	**Business Facility Tax Credit (BFC)**				
Department: Economic Development		Contact Name & No.:	John Doe 573-751-xxxx		Date: October 2024
Program Category:	Business Recruitment		Type: Tax Credit	Other:	
Statutory Authority:	Sections 135.100 to 135.155, RSMo.		Applicable Taxes:	Individual Income Tax, Corporate Income Tax, Bank Tax, Insurance Tax	
Tax Credit Creation Date: 1980			Year of Last Legislative Change:	2022	

Program Description and Eligibility Requirements:

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

Explanation of How Award is Computed: Entitlement [Yes]   Discretionary [No]

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

Program Cap: Cumulative $ _____   (remainder of cumulative cap) $ _____   Annual $ _____   None [X]

Cap Shared Between Programs [No]   **Which Program(s)?** _____

Explanation of Cap:
N/A

Sunset Provision: [Yes]   Date of Sunset _____ 2031 _____   Date of Last Sunset Extension _____ 2022 _____

Explanation of Expiration of Authority:

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

Specific Provisions: (if applicable)

Carry forward [5 years]   Carry Back [n/a]   Refundable [Yes]   Apportioned [No]   Appropriated [No]

Sellable/Assignable [Yes]   Organizations Remit an Offset [No]   Additional Federal Deductions Available [No]

Comments on Specific Provisions:

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

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

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

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

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

TAX CREDIT ANALYSIS

HISTORICAL AND PROJECTED INFORMATION

Legend: FY 2022, FY 2023, FY 2024, FY 2025, FY 2026

Categories: Amount Authorized, Amount Issued, Amount Redeemed
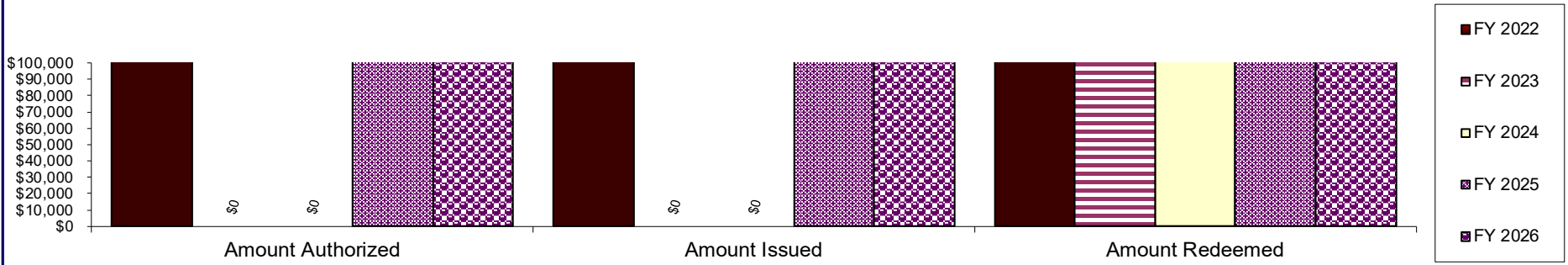
Comments on Historical and Projected Information:

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

BENEFIT: COST ANALYSIS (includes only state revenue impacts)

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

Derivation of Benefits:

Investment: (a) $160,002,275 in Non-Residential Investment spending over years 2013-2022.

Employment: (a) 1,379 jobs scaled up over ten years in Professional, Scientific, and Technical Services at average wage rates over years 2013-2042.

Other Assumptions: N/A

Incentives/Credits: (a) $153,947,915.14 in Business Facility tax credits over years 2013-2032 to model full cost of active BFC projects where activity has occurred.

Impacts occur Statewide. All Values in Constant Dollars. Assumptions provided by DED. Estimated using REMI. The multi-year fiscal Benefit-Cost Ratio is 0.80 when other program incentives (Missouri Works) are included.

Other Benefits:

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

PERFORMANCE MEASURE(S)

Permanent New Jobs Created

Estimated: FY 2022: 0, FY 2023: 201, FY 2024: 47
Actual: FY 2025: 50, FY 2026: 60
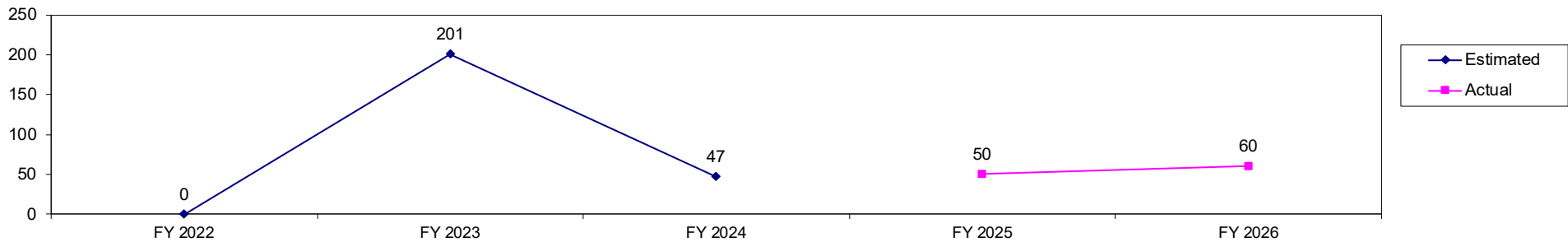
Comments on Performance Measure:

Benefits are based on the number of new jobs above the base.