



# City of Columbia

701 East Broadway, Columbia, Missouri 65201

Department Source: Finance

To: City Council

From: City Manager & Staff

Council Meeting Date: September 2, 2025

Re: Amending the FY 2025 Annual Budget for end of year personnel appropriation of funds.

## Executive Summary

End of year personnel adjustments are requested by Finance to correct budgeting errors in Finance, Self Insurance, IT, MMSWD, Housing & Neighborhood Services, Community Development, Cultural Affairs, CVB, City General, Parks & Recreation, Parking, Railroad, Transload, Electric, Water, and Solid Waste.

## Discussion

For FY 25, we revised our personnel budgeting philosophy to budget personnel as close to actual estimates of what would be spent as possible rather than include lapse in the budget. Calculations were made based on historical numbers and vacant positions. Due to staffing levels and the impacts of compression pay adjustments on actual salaries and wages, there are several departments that we estimate will need additional authority in their personnel accounts to finish out FY 25.

### Impacts by department are as follows:

Finance: .....	\$19,000.00
Self Insurance (Risk Management): .....	\$24,000.00
IT: .....	\$100,000.00
MMSWD: .....	\$6,000.00
Housing & Neighborhood Services: .....	\$136,000.00
Community Development: .....	\$62,000.00
Cultural Affairs: .....	\$14,000.00
CVB: .....	\$36,000.00
City General: .....	\$2,000.00
Parks & Recreation: .....	\$791,800.00
Parking: .....	\$33,000.00
Railroad: .....	\$49,000.00
Transload: .....	\$13,000.00
Electric: .....	\$1,502,000.00
Water: .....	\$309,000.00
Solid Waste: .....	\$231,000.00

### Impacts by fund are as follows:

General Fund: .....	\$233,000.00
Parks & Recreation: .....	\$791,800.00
CVB: .....	\$36,000.00



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MMSWD: .....	\$6,000.00
Railroad: .....	\$49,000.00
Transload: .....	\$13,000.00
Water: .....	\$309,000.00
Electric: .....	\$1,502,000.00
Parking: .....	\$33,000.00
Solid Waste: .....	\$231,000.00
Self Insurance: .....	\$24,000.00
IT: .....	\$100,000.00

## Fiscal Impact

Short-Term Impact: Total new funding of \$3,327,800.00.  
Long-Term Impact: N/A

## Strategic & Comprehensive Plan Impact

[Strategic Plan Impacts:](#)  
Primary Impact: Organizational Excellence, Secondary Impact: Not Applicable  
[Comprehensive Plan Impacts:](#)  
Primary Impact: Not Applicable

## Legislative History

Date	Action
09/16/2024	B179-24 - Adopting the FY 2025 Annual Budget for the City of Columbia. <a href="#">B179-24</a>

## Suggested Council Action

Approval of the listed budget adjustments.