



701 East Broadway, Columbia, Missouri 65201

Department Source: Finance

To: City Council

From: City Manager & Staff

Council Meeting Date: December 1, 2025

Re: Amending the FY 26 Annual Budget for first quarter appropriation of funds

Impacted Ward: Citywide

Executive Summary

For FY 26, budget adjustments will be compiled by Finance and brought to City Council for consideration on a quarterly basis. For the first quarter, adjustments are requested by Airport, City General, Cultural Affairs, Housing and Neighborhood Services, Parks & Recreation, Solid Waste, Airport CIP, Fire CIP, Parking CIP, Parks & Recreation CIP, Solid Waste CIP, Stormwater CIP, Streets and Engineering CIP, and Water CIP.

Discussion

OPERATING:

Airport: \$219,966.00

This request will appropriate **\$190,000.00** from the Transportation Sales Tax fund into the Airport fund. This funding is required to hire a consultant to develop a Comprehensive Strategic Business Plan aimed at updating the Airport's rates and charges structure.

This request appropriates **\$29,966.00** from the Airport Operations Fund to the Airport Vehicle & Equipment Replacement Fund. This replacement was initially budgeted in the incorrect fund.

City General: \$200,000

This request will appropriate an additional **\$200,000** from General Fund Reserves to the Utility Assistance Fund. The City of Columbia has nearly exhausted FY 26 utility assistance funds much earlier than anticipated. The attached report, provided to the City Manager on November 7, outlines the program's current status. This fund supports residents who need help paying their utility bills, and its premature depletion reflects an unprecedented surge in community need.

While multiple economic pressures may be contributing, the recent federal shutdown and pause in SNAP benefits, were likely significant drivers. As we enter the colder months, additional resources are needed to prevent service disruptions for households already facing financial strain.

Although precise forecasting is challenging due to external factors affecting household budgets—such as grocery costs and federal benefit changes—prior spending patterns indicate that an additional \$200,000 would allow the program to operate through December. With average nightly lows around 24°F during that time, continued utility assistance is essential to safeguarding the health and safety of vulnerable residents.

PHHS recommends the allocation of \$200,000 in general fund reserves dollars to ensure the program can continue meeting community needs through the winter months.

Cultural Affairs: \$9,631.25

This request will appropriate **\$9,631.25** from General Fund Reserves to the Contributions Fund. The 2025 Celebration of the Arts which was held on Aug. 20, 2025 with the intent that the net proceeds would be transferred to the Columbia Arts Fund at the Community Foundation of Central Missouri. This action is consistent with past appropriations following the Celebration of the Arts event.

Housing & Neighborhood Services: \$117,639.04

This request will appropriate **\$51,887** from General Fund Reserves for the Adopt A Spot Beautification Program. Original funds were received from the estate of Rich Eyler. This action will move forward unspent funds to the next fiscal year to honor the purpose they were given. These funds were not spent in FY 25 and need to be moved forward to be spent in FY 26 or future years. Without this appropriation, Adopt A Spots would not have resources needed to support these projects.

This request will appropriate a total of **\$65,752.04** from General Fund Reserves for the Love Your Block grant. Funds were appropriated for both years in late FY 24. The remaining balance for this grant needs to be appropriated in FY 26 to fund staff and neighborhood mini-grants in the second year of this program. If the funds are not adjusted to be included in FY 26, we will be in violation of our agreement with the funder and the program would need to be discontinued.

Parks & Recreation: \$9,000.00

This request would appropriate **\$9,000** from the Parks & Rec fund balance to the Maintenance Services account to complete repairs to the waterfall pump at Molly Bowden Memorial Park.

Solid Waste: \$69,000.00

This request will appropriate **\$20,000** from Solid Waste retained earnings to Solid Waste Household Hazardous Waste overtime that was not included in the FY 26 budget.

This request will move budget authority of **\$49,000** for Solid Waste equipment from Solid Waste Operations to Solid Waste Vehicle & Equipment Replacement that was budgeted for in the incorrect fund.

CAPITAL PROJECTS:

Once a capital project is complete, there may be funds remaining in the capital account. Staff must gain council approval to move those remaining funds from the completed projects to ongoing projects that may need additional funds. This is the case for the majority of the listed changes, unless additional funding is stated.

Airport CIP: \$1,339,845.93

This request will appropriate **\$526,061.74** from the COU Parking Lot project and **\$25,385.19** from the Hangar 730 project for a total of **\$551,446.93** to the North Parking Lot project to account for additional parking at the Columbia Regional Airport. The funds are being appropriated from capital improvement project accounts that are ready to close.

This request will appropriate **\$709,559.00** in Federal Revenue funds and **\$78,840.00** in Transportation Sales Tax funds for a total appropriation of **\$788,399.00** for the reconstruction of the Terminal Building Loop Road project at the Columbia Regional Airport. **90%** of the project cost will be reimbursed by the Federal Aviation Administration (FAA) and the remaining **10%** will be covered by Transportation Sales Tax funds.

Fire CIP: \$4,020.67

This request will appropriate **\$4,020.67** from the Replace Engine 2 project to the replace Fire Station 11 project to bring the project balance to zero and close the project account.

Parking CIP: \$12,737.78

This request will appropriate **\$12,737.78** from the 5th/Walnut Office Repair project to the 5th/Walnut repair project to close the project account.

Parks & Recreation CIP: \$280,000.00

This request would appropriate an additional **\$110,000** from the Parks & Rec fund balance to Parks project 00836 to complete the development of Whitegate Park.

This request would appropriate an additional **\$125,000** from the Parks & Rec fund balance to Parks project 00686 to complete the development of Flat Branch Park.

This request would appropriate an additional **\$45,000** from the Parks & Rec fund balance to Parks project 00846 to complete Phase II of the Columbia Sports Fieldhouse project.

Solid Waste CIP: \$2,015,000.00

This request will appropriate **\$250,000** from the Material Recovery Facility project from insurance funds received for storm damage in April 2025 to the Solid Waste Vehicle Equipment Replacement Fund (VERF) to replace a full-size roll-off truck that was damaged during the event.

This request will appropriate **\$60,000** from the Material Recovery Facility project from insurance funds received for storm damage in April 2025 to the Solid Waste Vehicle Equipment Replacement Fund (VERF) to replace a pickup truck that was damaged during the event.

This request will appropriate **\$15,000** from Solid Waste retained earnings to the Mini Roll-off truck project. The Solid Waste department received a grant from the Mid-Missouri Solid Waste Management District to replace a mini roll-off truck. The cost of the truck has increased and additional funds are needed.

This request will appropriate **\$1,690,000** from Solid Waste retained earnings for insurance funds that were received from the April 2025 storm damage at the Landfill to the Material Recovery Facility Phase II project.

Stormwater CIP: \$450,000.00

This request will appropriate **\$100,000** from the Alan Lane project to the Sexton McBaine project due to unforeseen cost increases in the term and supply contract and pavement replacement for the waterline relocation.

This request will appropriate **\$200,000** from Stormwater retained earnings to the Old Plank Road Culvert Replacement Project to replace failing, undersized corrugated metal culverts under Old Plank Road and Forum Blvd.

This request will appropriate **\$150,000** from Stormwater retained earnings to the Stormwater lining project due to additional costs in locating the pipe.

Streets & Engineering CIP: \$691,841

This request will appropriate **\$461.19** from the Ridgemont Bridge Repair project to the Nifong-Providence to Forum project to balance and close the project account.

This request will appropriate **\$274,037.18** from the Ridgemont Bridge Repair project to the Old Plank Culvert Replacement project to close the project account.

This request will appropriate **\$57.00** from the Ridgemont Bridge Repair project to the I-70 Dr & Keene Roundabout project to close the project account.

This request will appropriate **\$1,924.00** from the Sinclair-Old Mill Ck-Nifong project to the Fairview & Chapel Hill Int Improvements project to close the project account.

This request will appropriate **\$7,031.75** from the South Garth Ave Traffic Calming project to the Annual Streets project to close the project account.



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This request will appropriate **\$10,000.00** from the Traffic Safety project to the SS4A High Injury Network Analysis project.

This request will appropriate **\$10,000.00** from the Traffic Safety project to the SS4A Pedestrian Level Comfort Map project.

This request will appropriate **\$200,000.00** from the Annual Sidewalks/Pedways project to the Oakland Gravel-Smiley-Blue Ridge project.

This request will appropriate **\$38,329.88** from the E Walnut Traffic Calming: Old 63 Willow Way project to the Whitegate Dr Traffic Calming project to close the project.

This request will appropriate **\$150,000.00** from the Annual Sidewalks project to the Mills Drive Sidewalk project.

Water CIP: \$369,856.00

This request will appropriate **\$369,856** from various water projects that are completed to the Forum Blvd Water relocation project.

Fiscal Impact

Short-Term Impact: Total new funding of \$3,979,669.29, and \$1,808,868.38 in re-appropriations.

Long-Term Impact: N/A

Strategic & Comprehensive Plan Impact

Strategic Plan Impacts:

Primary Impact: Reliable and Sustainable Infrastructure, Secondary Impact: Safe Community, Tertiary Impact: Resilient Economy

Comprehensive Plan Impacts:

Primary Impact: Transportation, Secondary Impact: Health, Safety, & Well-Being, Tertiary Impact: Housing, Buildings, & Development

Legislative History

Date	Action

Suggested Council Action

Approve the listed budget adjustments.