RESOLUTION 2021-34

Agenda Item

TO: Mayor and City Council

FROM: Steve Rasmussen, City Manager
Carmen Weigand, Finance Director

DATE: September 7, 2021

RE: Budget Adjustment #3

Issues

Throughout the fiscal year, we compare revenues and expenses in order to see where an amendment is necessary to provide a balance of funds. Sometimes expenditures are of an emergency nature and a reserve transfer is necessary within the fund to show the accounting of funds. Additional adjustments may be necessary throughout the year.

Budget Adjustment #3 for FY 2021 will reduce expenditures by $822,700 and increase revenues by $1,112,817. Detailed explanations of the adjustments for each fund are included. These adjustments highlight multiple projects for the City which involve multiple funds of the City of Cameron.

Revenue adjustments include:

1. American Rescue Plan Act, the State of Missouri is now processing distributions to communities of our size. The City's application for "ARPA" funds was submitted August 24, 2021. Staff anticipates receiving $974,000 prior to September 30, 2021. Additionally, a new fund has been created to reflect the receipt and disbursement of these monies.
2. The Airport proposed grant project for airport expansion did not qualify for the current Missouri Department of Transportation program. Therefore, the grant funds of $355,000 were removed from the current budget revenues, and $395,000 from expenses; the budgetary expense included a City funding match. This project is still worthwhile and will be submitted to MoDOT in a future grant cycle.

Expense adjustments include:

1. The wastewater treatment plant improvement has incurred design costs, staff estimates $100,000 needs to be recorded. The complete full project improvement will require additional financing in the future.
2. A safety fence has been installed for Third Street buildings that have been classified as dangerous, City has invested $24,000 now, and there may be additional costs for this project.
3. Staff original estimation of property/workers compensation and group medical insurance was lower than the actual cost by approximately $40,000 in property/workers compensation insurance. This affected several departments in the city structure.

Recommendation

These items were discussed at the September 1, 2021 Finance Committee Meeting and were recommended to be brought to Council as a budget adjustment. Staff recommends the Council approve the Resolution 2021-34 to amend the FY 2021 Budget.

Resolution 2021-34

A RESOLUTION FOR THE CITY OF CAMERON, MISSOURI APPROVING BUDGET ADJUSTMENT THREE (3) FOR THE BUDGET YEAR OF OCTOBER 1, 2020 TO SEPTEMBER 30, 2021

WHEREAS, RSMo 67.030 authorizes the governing body to revise budget limits as the need arises; and

WHEREAS, the intent of the budget adjustment is to maintain sound fiscal control over expenditures and transfers; and

WHEREAS, budget amendments provide greater transparency of fund expenditures.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF CAMERON, MISSOURI, the Mayor and City Council for the City of Cameron hereby adopt Budget Adjustment Three (3) for the 2020-2021 budget year providing the limits for revenues and expenses of various City funds as per appropriation schedules, which are attached hereto and incorporated herein by this reference.

PASSED AND APPROVED this 7th day of September 2021.

_____
Mayor Dennis M. Clark

ATTEST:

_____
City Clerk

Budget Summary

Fund #		ORIGINAL BUDGET 2020 - 2021	Adjustment #1	Adjustment #2	Adjustment #3	ADJUSTED BALANCE 2020 - 2021	DIFFERENCE
5	**SOLID WASTE**						
	Revenue	$ 390,100	$ -	$ 2,000	$ 1,500	$ 393,600	
	Expense	$ 402,900	$ -	$ 36,600	$ 7,550	$ 447,050	$ (53,450)
6	**AIRPORT**						
	Revenue	$ 568,045	$ -	$ -	$ (355,000)	$ 213,045	
	Expense	$ 566,050	$ -	$ 8,000	$ (378,205)	$ 195,845	$ 17,200
7	**ELECTRIC**						
	Revenue	$ 7,303,432	$ -	$ 527,965	$ 46,000	$ 7,877,397	
	Expense						
	ADMINISTRATION	$ 476,520	$ -	$ 550	$ -	$ 477,070	
	DEBT SERVICE	$ 108,943	$ -	$ -	$ -	$ 108,943	
	PRODUCTION	$ 5,336,513	$ -	$ 4,000	$ -	$ 5,340,513	
	DISTRIBUTION	$ 1,366,593	$ -	$ 64,350	$ 45,000	$ 1,475,943	
		$ 7,288,569				$ 7,402,469	$ 474,928
8	**WATER**						
	Revenue	$ 2,546,994	$ -	$ 1,150	$ 70,500	$ 2,618,644	
	Expense						
	ADMINISTRATION	$ 278,005	$ -	$ -	$ 6,000	$ 284,005	
	PRODUCTION	$ 1,264,282	$ 75,000	$ 12,000	$ (6,000)	$ 1,345,282	
	DISTRIBUTION	$ 709,150	$ -	$ 3,000	$ -	$ 712,150	
	DEBT SERVICE	$ 533,272	$ -	$ -	$ -	$ 533,272	
		$ 2,784,709				$ 2,874,709	$ (256,065)
9	**SEWER**						
	Revenue	$ 2,058,500	$ -	$ 13,100	$ 60,000	$ 2,131,600	
	Expense						
	ADMINISTRATION	$ 434,524	$ -	$ 2,400	$ -	$ 436,924	
	TREATMENT	$ 737,200	$ -	$ -	$ 100,000	$ 837,200	
	COLLECTION	$ 612,900	$ -	$ -	$ 2,550	$ 615,450	
	DEBT SERVICE	$ 395,882	$ -	$ -	$ -	$ 395,882	
		$ 2,180,506				$ 2,285,456	$ (153,856)
10	**GENERAL FUND**						
	Revenue						
	TAX REVENUE	$ 678,643	$ -	$ 21,000	$ -	$ 699,643	
	REVENUE	$ 4,337,310	$ 101,120	$ 883,240	$ 84,450	$ 5,406,120	
	CEMETERY	$ 6,525	$ -	$ 13,000	$ -	$ 19,525	
		$ 5,022,478				$ 6,125,288	
	Expense						
	ADMINISTRATION	$ 1,247,714	$ -	$ 24,500	$ 41,000	$ 1,313,214	
	POLICE	$ 1,741,562	$ -	$ 35,330	$ 88,300	$ 1,865,192	
	FIRE	$ 222,025	$ -	$ 1,740	$ 4,750	$ 228,515	
	PUBLIC WORKS	$ 1,160,595	$ 359,713	$ 150,150	$ 9,600	$ 1,680,058	
	COMM DEVELOPMENT	$ 178,383	$ -	$ -	$ 2,450	$ 180,833	
	MUNI BLDG	$ 127,300	$ -	$ 71,000	$ (2,800)	$ 195,500	
	CEMETERY	$ 36,050	$ -	$ 6,000	$ (3,900)	$ 38,150	
	MUNI COURT	$ 61,775	$ -	$ -	$ (5,500)	$ 56,275	
	CODE ENFORCEMENT	$ 346,364	$ -	$ 78,325	$ 60,500	$ 485,189	
		$ 5,121,768				$ 6,042,926	$ 82,362

Fund #		ORIGINAL BUDGET 2020 - 2021	Adjustment #1	Adjustment #2	Adjustment #3	ADJUSTED BALANCE 2020 - 2021	DIFFERENCE
12	**PARK**						
	Revenue	$ 530,400	$ -	$ 15,500	$ 2,800	$ 548,700	
	Expense						
	POOL	$ 180,000	$ -	$ 8,000	$ (5,000)	$ 183,000	
	PARK	$ 236,140	$ -	$ 2,000	$ (134,700)	$ 103,440	
		$ 416,140			$ (139,700)	$ 286,440	$ 262,260
13	**BAND**						
	Revenue	$ 89,900	$ -	$ 1,000	$ -	$ 90,900	
	Expense	$ 108,825	$ -	$ -	$ -	$ 108,825	$ (17,925)
14	**LIBRARY**						
	Revenue	$ 178,350	$ -	$ -	$ 29,667	$ 208,017	
	Expense	$ 178,350	$ -	$ -	$ 25,705	$ 204,055	$ 3,962
19	**COMMUNITY CENTER BUILDING**						
	Revenue	$ -	$ -	$ 17,200	$ 7,300	$ 24,500	
	Expense	$ -	$ -	$ 17,200	$ 8,000	$ 25,200	$ (700)
20	**PARK IMPROVEMENT**						
	Revenue	$ -	$ -	$ 11,600,500	$ -	$ 11,600,500	
	Expense	$ -	$ -	$ 11,600,500	$ -	$ 11,600,500	$ -
30	**MUNICIPAL FIRE IMPROVEMENT**						
	Revenue	$ 328,900	$ -	$ 4,000	$ 40,600	$ 373,500	
	Expense	$ 303,826	$ -	$ 46,649	$ -	$ 350,475	$ 23,025
35	**COMMUNITY IMPROVEMENT DISTRICT**						
	Revenue	$ -	$ -	$ 54,000	$ 41,000	$ 95,000	
	Expense	$ -	$ -	$ 54,000	$ -	$ 54,000	$ 41,000
40	**STORM WATER**						
	Revenue	$ 340,950	$ -	$ -	$ 30,000	$ 370,950	
	Expense	$ 186,087	$ -	$ 337,000	$ -	$ 523,087	$ (152,137)
50	**TRANSPORTATION IMPROVEMENTS**						
	Revenue	$ 690,600	$ -	$ 300	$ 45,000	$ 735,900	
	Expense	$ 687,587	$ 896,000	$ -	$ (737,000)	$ 846,587	$ (110,687)
63	**TIF/SPECIAL ALLOCATION FUND**						
	Revenue	$ 58,275	$ -	$ 11,400	$ -	$ 69,675	
	Expense	$ 57,525	$ -	$ 11,400	$ -	$ 68,925	$ 750
70	**PUBLIC SAFETY IMPROVEMENT**						
	Revenue	$ 330,750	$ -	$ -	$ 35,000	$ 365,750	
	Expense	$ 330,000	$ -	$ -	$ 49,000	$ 379,000	$ (13,250)
88	**AMERICAN RESCUE PLAN ACT**						
	Revenue	$ -	$ -	$ -	$ 974,000	$ 974,000	
	Expense	$ -	$ -	$ -	$ -	$ -	$ 974,000
		Revenue Total $20,437,674	$101,120	$13,165,355	$1,112,817	$34,816,966	
		Expense Total					
	TOTAL	$20,612,842	$1,330,713	$12,574,694	-$822,700	$33,695,549	$1,121,417

CITY OF CAMERON
FISCAL YEAR 2020 - 2021
Budget Adjustment #3

FUND	CODE	ACCOUNT TITLE	2020 - 2021 BUDGET	PROPOSED CHANGES	INCREASE/ DECREASE	EXPENSE SUMMARY	REVENUE SUMMARY
SOLID WASTE FUND							
REVENUE							
	05-50-414-00	Penalties	5,000	6,500	1,500		
		TOTAL SOLID WASTE REVENUE ADJ	5,000	6,500	1,500		
EXPENSE							
	05-00-105-00	Group Medical	3,000	3,450	450		
	05-00-253-00	ROW/Sidewalk Collection	4,200	5,000	800		
	05-00-254-00	Recyclable Collection	48,600	51,000	2,400		
	05-00-256-00	Large Item Collection	0	3,900	3,900		
		TOTAL SOLID WASTE EXPENSE ADJ	55,800	63,350	7,550		
		SOLID WASTE FUND ADJUSTMENT				**7,550**	**1,500**
AIRPORT FUND (GENERAL)							
REVENUE							
	06-61-320-00	Grant Fund Revenue	360,000	5,000	-355,000		
			0				
			0				
		TOTAL AIRPORT REVENUE ADJ	360,000	5,000	-355,000		
EXPENSE							
	06-00-101-00	Salaries	61,000	59,000	-2,000		
	06-00-105-00	Group Medical	10,500	12,600	2,100		
	06-00-107-00	LAGERS	5,000	5,845	845		
	06-00-214-00	Insurance	7,000	10,250	3,250		
	06-00-226-01	Aviation Fuel	42,000	54,600	12,600		
	06-00-275-03	Capital Improvement Projects	400,000	5,000	-395,000		
		TOTAL AIRPORT EXPENSE ADJ	525,500	147,295	-378,205		
		AIRPORT FUND ADJUSTMENT				**-378,205**	**-355,000**
ELECTRIC FUND							
REVENUE							
	07-61-433-00	Capital Credits	45,000	82,000	37,000		
	07-61-488-00	Miscellaneous	15,000	24,000	9,000		
		TOTAL ELECTRIC REVENUE ADJ	60,000	106,000	46,000		
EXPENSE							
	07-32-215-00	Structure/Systems/Grounds	80,350	120,000	39,650		
	07-32-230-00	Transformers Purchased	50,000	65,000	15,000		
	07-32-275-00	Capital Projects Pole/Line Ext	59,000	104,000	45,000		
		TOTAL ELECTRIC EXPENSE ADJ	59,000	104,000	45,000		
		ELECTRIC FUND ADJUSTMENT				**45,000**	**46,000**
WATER FUND							
REVENUE							
	08-50-512-00	Bulk Water Sales	2,000	2,500	500		
	08-50-513-00	Rural Water Sales	380,000	450,000	70,000		
	08-50-515-00	Penalties	19,000	20,000	1,000		
	08-61-518-00	MO Water Flouride Grant	0	4,370	4,370		
		TOTAL WATER REVENUE ADJ	382,000	452,500	70,500		
EXPENSE							
	08-10-208-00	Professional Services	30,000	36,000	6,000		
	08-20-215-00	Structure/Systems/Grounds	108,000	130,000	22,000		
	08-20-273-00	Equipment Purchased	35,000	17,000	-18,000		
	08-20-275-00	Capital Projects	175,000	165,000	-10,000		
		TOTAL WATER EXPENSE ADJ	348,000	348,000	0		
		WATER FUND ADJUSTMENT				**0**	**70,500**
SEWER FUND							
REVENUE							
	09-61-367-00	3/8% Sales Tax Revenue	500,000	560,000	60,000		
		TOTAL SEWER REVENUE ADJ	500,000	560,000	60,000		
EXPENSE							
	09-19-275-03	Capital Improvement Project 2022 WWTP Upgrade	0	100,000	100,000		
	09-21-240-00	Paint & Painting Supplies	100	750	650		
	09-21-288-00	Miscellaneous	500	2,400	1,900		
		TOTAL SEWER EXPENSE ADJ	600	103,150	102,550		
		SEWER FUND ADJUSTMENT				**102,550**	**60,000**

CITY OF CAMERON
FISCAL YEAR 2020 - 2021
Budget Adjustment #3

FUND	CODE	ACCOUNT TITLE	2020 - 2021 BUDGET	PROPOSED CHANGES	INCREASE/ DECREASE	EXPENSE SUMMARY	REVENUE SUMMARY
GENERAL FUND							
REVENUE							
	10-61-310-00	Gross Receipts - Electric/Water/Sewer	544,250	500,000	-44,250		
	10-61-315-00	Building Permits	30,000	42,000	12,000		
	10-61-318-00	Rural Fire Fees	94,000	95,000	1,000		
	10-61-323-00	Warrant/Summons Fees	3,000	5,000	2,000		
	10-61-337-00	Sale of Equipment	1,000	2,000	1,000		
	10-61-370-00	Sale of Land	0	22,700	22,700		
	10-61-415-00	Public Safety Tax P/R Transfer	150,000	240,000	90,000		
		TOTAL GENERAL REVENUE ADJ	822,250	906,700	84,450		
EXPENSE							
ADMINISTRATION	10-10-105-00	Group Medical	33,550	40,750	7,200		
	10-10-214-00	Insurance	20,000	23,300	3,300		
	10-10-216-00	Equipment Maintenance	15,000	10,000	-5,000		
	10-10-223-00	Department/Office Supplies	20,000	23,500	3,500		
	10-10-231-00	Scantron/GIS	38,000	50,000	12,000		
	10-10-263-00	Credit/Debit Service Charge	20,000	40,000	20,000		
POLICE	10-11-105-00	Group Medical	141,900	175,000	33,100		
	10-11-107-00	LAGERS	153,800	183,000	29,200		
	10-11-208-00	Professional Services	35,000	42,000	7,000		
	10-11-210-00	Municipal Prosecutor Fees	15,000	8,000	-7,000		
	10-11-214-00	Insurance	59,000	68,000	9,000		
	10-11-215-00	Structure/Systems/Grounds	12,000	16,000	4,000		
	10-11-216-00	Equipment Maintenance	20,000	23,000	3,000		
	10-11-217-00	Vehicle Maintenance	21,000	29,000	8,000		
	10-11-219-00	Telephone	15,000	14,000	-1,000		
	10-11-227-00	Wearing Apparel	10,000	13,000	3,000		
FIRE	10-12-214-00	Insurance	15,000	19,750	4,750		
PUBLIC WORKS	10-13-105-00	Group Medical	59,400	68,500	9,100		
	10-13-208-00	Professional Services	10,000	5,000	-5,000		
	10-13-214-00	Insurance	30,000	32,500	2,500		
	10-13-216-00	Equipment Maintenance	27,000	32,000	5,000		
	10-13-226-00	Gasoline & Oil	22,000	20,000	-2,000		
COMMUNITY DEVEL	10-15-105-00	Group Medical	10,150	12,600	2,450		
MUNICIPAL BLDGS	10-16-219-00	Telephone	4,800	7,000	2,200		
	10-16-220-00	Electricity/Water/Sewer	34,000	31,000	-3,000		
	10-16-222-00	Heating - Gas	10,000	8,000	-2,000		
CEMETERY	10-17-101-00	Salaries	22,500	18,000	-4,500		
	10-17-105-00	Group Medical	3,000	4,700	1,700		
	10-17-214-00	Insurance	1,000	1,900	900		
	10-17-215-00	Structure/Systems/Grounds	6,000	5,000	-1,000		
	10-17-217-00	Vehicle Maintenance	2,000	1,000	-1,000		
MUNI COURT	10-18-101-00	Salaries	31,350	24,000	-7,350		
	10-18-107-00	LAGERS	2,000	2,700	700		
	10-18-209-00	Travel/Training/Education	1,200	1,450	250		
	10-18-214-00	Insurance	1,500	2,400	900		
CODE ENFORCEMEN	10-24-208-00	Professional Services	10,000	30,000	20,000		
	10-24-209-00	Travel/Training/Education	800	1,500	700		
	10-24-211-00	Subscriptions/Memberships	4,500	6,300	1,800		
	10-24-275-01	Animal Care Facility	60,000	74,000	14,000		
	10-24-290-12	Third Street Dangerous Structure	0	24,000	24,000		
		TOTAL GENERAL EXPENSE ADJ	997,450	1,191,850	194,400		
		GENERAL FUND ADJUSTMENT				**194,400**	**84,450**

CITY OF CAMERON
FISCAL YEAR 2020 - 2021
Budget Adjustment #3

FUND	CODE	ACCOUNT TITLE	2020 - 2021 BUDGET	PROPOSED CHANGES	INCREASE/ DECREASE	EXPENSE SUMMARY	REVENUE SUMMARY
PARK FUND							
REVENUE							
	12-61-318-00	Rentals & Baseball Fees	1,500	4,000	2,500		
	12-61-388-00	Miscellaneous	0	100	100		
	12-61-390-00	Memorials	0	200	200		
		TOTAL PARK REVENUE ADJ	1,500	4,300	2,800		
EXPENSE							
POOL	12-40-208-00	Professional Services	10,000	5,000	-5,000		
	12-41-214-00	Insurance	7,200	1,000	-6,200		
	12-40-215-00	Structure/Systems/Grounds	20,000	5,000	-15,000		
	12-40-250-00	Chemicals	3,500	0	-3,500		
	12-40-290-00	Pool Management Fee	110,000	5,000	-105,000		
	12-41-220-00	Electric/Water/Sewer	18,000	13,000	-5,000		
					0		
		TOTAL PARK EXPENSE ADJ	168,700	29,000	-139,700		
		PARK FUND ADJUSTMENT				**-139,700**	**2,800**
BAND FUND							
REVENUE							
			0	0	0		
		TOTAL BAND REVENUE ADJ	0	0	0		
EXPENSE					0		
		TOTAL BAND EXPENSE ADJ	0	0	0		
		BAND FUND ADJUSTMENT				**0**	**0**
LIBRARY FUND							
REVENUE							
	14-60-300-00	Real Estate Taxes	100,000	109,037	9,037		
	14-60-301-00	Personal Property Taxes	25,000	27,648	2,648		
	14-60-302-00	Surtax & IRU Tax	32,000	33,390	1,390		
	14-61-316-00	Investment Income	500	300	-200		
	14-61-319-00	State Aid	3,500	4,967	1,467		
	14-61-320-00	State Grant Funds	2,500	15,000	12,500		
	14-61-325-00	State Entertainment/Activity Tax	0	1,696	1,696		
	14-61-330-00	Erate Phone BEAR	980	959	-21		
	14-61-373-00	Contributions	0	3,000	3,000		
	14-61-374-00	Memorial Contributions	0	150	150		
	14-61-388-00	Miscellaneous	8,000	5,000	-3,000		
	14-61-390-00	Identigo	2,000	3,000	1,000		
		TOTAL LIBRARY REVENUE ADJ	174,480	204,147	29,667		
EXPENSE							
	14-00-105-00	Group Medical	250	180	-70		
	14-00-109-00	Vision Insurance	400	225	-175		
	14-00-208-00	Professional/Contract Services	3,500	4,500	1,000		
	14-00-213-00	Library Technology Service	500	1,500	1,000		
	14-00-214-00	Insurance	11,000	14,000	3,000		
	14-00-215-00	Structure/Systems/Grounds	3,500	5,000	1,500		
	14-00-219-00	Telephone/Tech Service	1,600	2,500	900		
	14-00-220-00	Electric/Water/Sewer	6,000	4,000	-2,000		
	14-00-222-00	Heating - Gas	3,500	2,500	-1,000		
	14-00-223-00	Department/Office Supplies	4,000	3,500	-500		
	14-00-225-00	Children & Programs Services	1,000	3,000	2,000		
	14-00-230-00	Books Purchased	9,500	13,000	3,500		
	14-00-270-00	Property Reassessment Costs	500	50	-450		
	14-00-275-00	Capital Projects	0	7,000	7,000		
	14-00-280-00	Grant Fund Expenses	0	10,000	10,000		
		TOTAL LIBRARY EXPENSE ADJ	45,250	70,955	25,705		
		LIBRARY FUND ADJUSTMENT				**25,705**	**29,667**

CITY OF CAMERON
FISCAL YEAR 2020 - 2021
Budget Adjustment #3

FUND	CODE	ACCOUNT TITLE	2020 - 2021 BUDGET	PROPOSED CHANGES	INCREASE/ DECREASE	EXPENSE SUMMARY	REVENUE SUMMARY
COMMUNITY CENTER							
REVENUE							
	19-61-312-00	Center Rental/Event Fees	6,700	14,000	7,300		
		TOTAL COMMUNITY CENTER REVENUE ADJ	6,700	14,000	7,300		
EXPENSE							
	19-10-275-00	Capital Projects	5,000	13,000	8,000		
		TOTAL COMMUNITY CENTER EXPENSE ADJ	5,000	13,000	8,000		
		COMMUNITY CENTER FUND ADJUSTMENT				**8,000**	**7,300**
PARK IMPROVEMENT FUND							
REVENUE							
			0	0	0		
		TOTAL PARK IMPROVEMENT REVENUE ADJ	0	0	0		
EXPENSE							
			0	0	0		
		TOTAL PARK IMPROVEMENT EXPENSE ADJ	0	0	0		
		PARK IMPROVEMENT FUND ADJUSTMENT				**0**	**0**
MUNICIPAL FIRE IMPROVEMENT FUND							
REVENUE							
	30-61-316-00	Interest Income	900	1,500	600		
	30-61-367-00	Sales Tax Revenue	325,000	365,000	40,000		
		TOTAL MUNICIPAL FIRE IMPROVE. REVENUE ADJ	325,900	366,500	40,600		
EXPENSE							
			0	0	0		
		TOTAL MUNICIPAL FIRE IMPROVE. EXPENSE ADJ	0	0	0		
		MUNICIPAL FIRE IMPROVEMENT FUND ADJUSTMENT				**0**	**40,600**
COMMUNITY IMPROVEMENT DIST FUND							
REVENUE							
	35-61-367-00	US 36/Bob F Griffin RD CID Tax	54,000	95,000	41,000		
					0		
		TOTAL COMMUNITY IMPROVE DIST REVENUE ADJ	54,000	95,000	41,000		
EXPENSE							
			0	0	0		
		TOTAL COMMUNITY IMPROVE DIST EXPENSE ADJ	0	0	0		
		COMMUNITY IMPROVEMENT DISTRICT FUND ADJUSTMENT				**0**	**41,000**
STORM WATER IMPROVEMENT FUND							
REVENUE							
	40-61-367-00	Storm Water Sales Tax Revenue	340,000	370,000	30,000		
		TOTAL STORM WATER IMPROVE. REVENUE ADJ	340,000	370,000	30,000		
EXPENSE					0		
		TOTAL STORM WATER IMPROVE. EXPENSE ADJ	0	0	0		
		STORM WATER IMPROVEMENT FUND ADJUSTMENT				**0**	**30,000**

CITY OF CAMERON
FISCAL YEAR 2020 - 2021
Budget Adjustment #3

FUND	CODE	ACCOUNT TITLE	2020 - 2021 BUDGET	PROPOSED CHANGES	INCREASE/ DECREASE	EXPENSE SUMMARY	REVENUE SUMMARY
TRANSPORTATON IMPROVEMENT FUND							
REVENUE							
	50-61-367-00	Transportation Impr Sales Tax	690,000	735,000	45,000		
		TOTAL STREET IMPROVEMENT REVENUE ADJ	690,000	735,000	45,000		
EXPENSE	50-00-275-00	Capital Improvement	630,000	100,000	-530,000		
	50-00-275-02	Capital Improvement - Groat Street	270,000	63,000	-207,000		
		TOTAL STREET IMPROVEMENT EXPENSE ADJ	900,000	163,000	-737,000		
		TRANSPORTATION IMPROVEMENT FUND ADJUSTMENT				**-737,000**	**45,000**
PUBLIC SAFETY IMPROVEMENT FUND							
REVENUE							
	70-61-367-00	Public Safety Improvement Sales Tax	330,000	365,000	35,000		
		TOTAL PUBLIC SAFETY IMPROVEMENT REVENUE	330,000	365,000	35,000		
EXPENSE							
	70-00-100-00	Budgeted Salary & Benefits	150,000	220,000	70,000		
	70-00-273-00	Equipment Purchase	30,000	0	-30,000		
	70-00-275-00	Capital Project	150,000	159,000	9,000		
		TOTAL PUBLIC SAFETY IMPROVEMENT EXPENSE A	330,000	379,000	49,000		
		PUBLIC SAFETY IMPROVEMENT FUND ADJUSTMENT				**49,000**	**35,000**
AMERICAN RESCUE PLAN ACT							
REVENUE							
	88-61-300-00	State of Missouri ARPA	0	974,000	974,000		
		TOTAL AMERICAN RESCUE PLAN ACT REVENUE ADJ	0	974,000	974,000		
EXPENSE					0		
		TOTAL AMERICAN RESCUE PLAN ACT EXPENSE ADJ	0	0	0		
		AMERICAN RESCUE PLAN ACT FUND ADJUSTMENT				**0**	**974,000**
		BUDGET ADJUSTMENT #3				**-822,700**	**1,112,817**

CITY OF CAMERON
FISCAL YEAR 2020 - 2021
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FUND	CODE	ACCOUNT TITLE	2020 - 2021 BUDGET	PROPOSED CHANGES	INCREASE/ DECREASE	EXPENSE SUMMARY	REVENUE SUMMARY

Notes/Comments:

Solid Waste:

05-50-414-00 Penalties have assessed penalties all fiscal year

05-00-105-00 Group Medical adjust to actual cost
05-00-253-00 ROW/Sidewalk Collection adjust to actual
05-00-254-00 Recyclable Collection adjust for contracting collection - no work release
05-00-256-00 Large Item Collection annual one time residential collection

Airport:

06-61-320-00 Grant Fund Revenue project not performed State program change

06-00-101-00 Salaries adjust to actual costs
06-00-105-00 Group Medical adjust to actual costs
06-00-107-00 LAGERS adjust to actual costs
06-00-214-00 Insurance adjust to actual costs
06-00-226-01 Aviation Fuel order at end of year to maintain adequate quantity
06-00-275-03 Capital Improvement Projects project not performed State program change

Electric:

07-61-433-00 Capital Credits received Platte Clay capital credit distribution for $75,000
07-61-488-00 Miscellaneous various one time payments

EXPENSE

07-32-215-00 Structure/Systems/Grounds purchase electric meters
07-32-230-00 Transformers Purchased additional meter for future large user
07-32-275-00 Capital Projects Pole/Line Ext improvements on Ashland Drive

Water:

08-50-512-00 Bulk Water Sales increase in sales
08-50-513-00 Rural Water Sales increase in sales
08-50-515-00 Penalties have assessed penalties all fiscal year
08-61-518-00 MO Water Flouride Grant received grant

08-10-208-00 Professional Services automated metering annual maintenace
08-20-215-00 Structure/Systems/Grounds install culverts at water treatment plant
08-20-273-00 Equipment Purchased project completed
08-20-275-00 Capital Projects project completed

Sewer:

09-61-367-00 3/8% Sales Tax Revenue increase annual estimate

EXPENSE

09-19-275-03 Capital Improvement Project 2022 WWTP Upgrade design fees treatment plant project
09-21-240-00 Paint & Painting Supplies additional supplies needed
09-21-288-00 Miscellaneous resident non-insurance claim

CITY OF CAMERON
FISCAL YEAR 2020 - 2021
Budget Adjustment #3

FUND	CODE	ACCOUNT TITLE	2020 - 2021 BUDGET	PROPOSED CHANGES	INCREASE/ DECREASE	EXPENSE SUMMARY	REVENUE SUMMARY
General							
	10-61-310-00	Gross Receipts - Electric/Water/Sewer reduce to new actual estimate					
	10-61-315-00	Building Permits adjust to actual					
	10-61-318-00	Rural Fire Fees adjust to actual					
	10-61-323-00	Warrant/Summons Fees adjust to actual					
	10-61-337-00	Sale of Equipment adjust to actual					
	10-61-370-00	Sale of Land empty lots sold/QTC property business park					
	10-61-415-00	Public Safety Tax P/R Transfer adjust to actual					
ADMINISTRATION	10-10-105-00	Group Medical adjust to actual					
	10-10-214-00	Insurance adjust to actual					
	10-10-216-00	Equipment Maintenance adjust to actual					
	10-10-223-00	Department/Office Supplies adjust to actual					
	10-10-231-00	Scantron/GIS adjust to actual					
	10-10-263-00	Credit/Debit Service Charge adjust to actual					
POLICE	10-11-105-00	Group Medical adjust to actual					
	10-11-107-00	LAGERS adjust to actual					
	10-11-208-00	Professional Services adjust to actual					
	10-11-210-00	Municipal Prosecutor Fees re-allocate available funds					
	10-11-214-00	Insurance MIRMA adjust to actual					
	10-11-215-00	Structure/Systems/Grounds adjust to actual					
	10-11-216-00	Equipment Maintenance adjust to actual					
	10-11-217-00	Vehicle Maintenance adjust to actual					
	10-11-219-00	Telephone adjust to actual					
	10-11-227-00	Wearing Apparel adjust to actual					
FIRE	10-12-214-00	Insurance MIRMA adjust to actual					
PUBLIC WORKS	10-13-105-00	Group Medical adjust to actual					
	10-13-208-00	Professional Services re-allocate available funds					
	10-13-214-00	Insurance MIRMA adjust to actual					
	10-13-216-00	Equipment Maintenance					
	10-13-226-00	Gasoline & Oil re-allocate available funds					
COMMUNITY DEVEL	10-15-105-00	Group Medical adjust to actual					
MUNICIPAL BLDGS	10-16-219-00	Telephone adjust to actual					
	10-16-220-00	Electricity/Water/Sewer re-allocate available funds					
	10-16-222-00	Heating - Gas re-allocate available funds					
CEMETERY	10-17-101-00	Salaries re-allocate available funds					
	10-17-105-00	Group Medical adjust to actual					
	10-17-214-00	Insurance MIRMA adjust to actual					
	10-17-215-00	Structure/Systems/Grounds re-allocate available funds					
	10-17-217-00	Vehicle Maintenance re-allocate available funds					
MUNI COURT	10-18-101-00	Salaries re-allocate available funds					
	10-18-107-00	LAGERS adjust to actual					
	10-18-209-00	Travel/Training/Education adjust to actual					
	10-18-214-00	Insurance MIRMA adjust to actual					
CODE ENFORCEMEN	10-24-208-00	Professional Services adjust to actual					
	10-24-209-00	Travel/Training/Education adjust to actual					
	10-24-211-00	Subscriptions/Memberships adjust to actual					
	10-24-275-01	Animal Care Facility adjust to actual					
	10-24-290-12	Third Street Dangerous Structure safety report & safety barriers					

CITY OF CAMERON
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Budget Adjustment #3

FUND	CODE	ACCOUNT TITLE	2020 - 2021 BUDGET	PROPOSED CHANGES	INCREASE/ DECREASE	EXPENSE SUMMARY	REVENUE SUMMARY
Park:							
	12-61-318-00	Rentals & Baseball Fees adjust to actual					
	12-61-388-00	Miscellaneous adjust to actual collections					
	12-61-390-00	Memorials adjust to actual collections					
	12-40-208-00	Professional Services re-allocate available funds					
	12-41-214-00	Insurance					
	12-40-215-00	Structure/Systems/Grounds re-allocate available funds					
	12-40-250-00	Chemicals					
	12-40-290-00	Pool Management Fee re-allocate available funds					
	12-41-220-00	Electric/Water/Sewer re-allocate available funds					
Band:							
		No Adjustment					
Library:							
		Library Board Adjustment					
Community Center:							
	19-61-312-00	Center Rental/Event Fees adjust to actual					
	19-10-275-00	Capital Projects adjust to actual					
Municipal Fire Improve:							
	30-61-316-00	Interest Income adjust to revised estimate					
	30-61-367-00	Sales Tax Revenue adjust to revised estimate					
Storm Water Improve:							
	40-61-367-00	Storm Water Sales Tax Revenue adjust to revised estimate					
Transportation Improve:							
	50-61-367-00	Transportation Impr Sales Tax adjusted estimate					
	50-00-275-00	Capital Improvement no additional projects started fiscal year 2021					
	50-00-275-02	Capital Improvement - Groat Street started fiscal year 2020 completed fiscal year 2021					
PUBLIC SAFETY IMPROVEMENT FUND							
	70-61-367-00	Public Safety Improvement Sales Tax adjust estimated revenue					
	70-00-100-00	Budgeted Salary & Benefits adjust to actual					
	70-00-273-00	Equipment Purchase adjust to zero until Chargers sold and reimbursed					
	70-00-275-00	Capital Project down payment Durango's to be reimbursed when sold, outfitting new patrol vehicles					
AMERICAN RESCUE PLAN ACT							
	88-61-300-00	State of Missouri ARPA funds expected prior to September 30, 2021					