



ANNUAL OPERATING BUDGET

FISCAL YEAR 2023-2024



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TRANSMITTAL LETTER

TO: Mayor Hark and Members of the City Council
FROM: Lisa Peck, City Manager
DATE: May 17, 2023
SUBJECT: Transmittal Letter for FY-2024 Budget

It is my pleasure to present the preliminary FY-2024 budget. Pursuant to the Charter, the budget must be presented to and approved by the council no later than the second Monday in July.

The budget does not include the Hannibal Free Public Library or the Hannibal Board of Public Works, as they operate independently and autonomously.

Staff has worked hard to prepare a transparent budget; that is, revenue and expenditure line items are disclosed in a format which shows revenue and expenditures by department.

The budgeting process for this year continues to be challenging, as aftereffects of the pandemic continue to contribute to uncertainty regarding supply chain disruption, inflation, and enduring impact on economy. With these unknowns, we are budgeting for the General Fund to have a slight decrease over previous year estimated revenues. The budgetary number of the ending fund balance is inflated by grant revenues of nearly a million dollars. The actual estimated increase in ongoing revenue does not keep up with the cost of inflation and the increase in operating expenses.

Items of note include:

- **Park Fund** – the main project for FY 24 will be the Sodalís Shelter.
- **General Fund** – Revenues continue to be difficult to project due to ongoing anomalies, beginning with 2019’s year record flooding and 2020’s beginning of the Covid19 pandemic, which has contributed to supply chain issues and inflation.
- **ARPA Funding – AMERICAN RESCUE PLAN ACT OF 2021** provided for 2 tranches of funding, to be used under specific guidelines, or alternatively, by choosing to select the “standard allowance” for lost revenue. This budget continues to reflect the utilization of the standard allowance under the Final Rule and will allow for streamlined reporting requirements.
- **Streets** – The Street Department anticipates doing a minimum of \$750,000 of paving.

Due to the 2019 Spring flood, on May 1, 2019 the Mayor sent a City of Hannibal Emergency Declaration for Flood Relief to the Governor. Federal and State declarations have subsequently been made and the City Clerk has been working on supplying the necessary documents for reimbursement. The City remains hopefully in receiving FEMA and/or SEMA reimbursements in the 2023 fiscal year. We do not anticipate receiving any further FEMA/SEMA reimbursements.

As previously mentioned, the pandemic and its effects on inflation and the supply chain remain a complicating factor in the budgeting process. Departments will continue to budget conservatively.

CAPITAL PROJECTS HIGHLIGHTS	
PD roofing project	\$150,000
City Hall HVAC and Building Repair	\$660,000
Landfill Treatment Plant*	\$975,000
North Street Repair**	\$5,010,000
	Total \$6,795,000
*Continuing to apply for grant funding to offset cost	
**\$5,000,000 grant funding/\$10,000 local match	

As a reminder, the City has successfully obtained the following grants in my tenure:

Grant	Award Amount
MO DNR North Street	5,010,000.00
American Rescue Plan Act	3,194,919.12
Governor's Cost Share Grant (Lakeside Drive)	835,000.00
CDBG Grant (19-EM-04)	752,479.85
MO State Block Grant - Airport Runway Lights	638,118.00
Marion County CARES	531,652.00
MOSWIN Radios	406,787.00
Huckleberry Pond Grant - Land Water Conservation Fund	184,171.00
Show Me Strong	153,900.00
USDA Grant (Street Equipment)	115,500.00
MoDOT Airport Business Plan	75,000.00
USDA SCBA Grant	65,000.00
DHSA Thermal Imaging Camera Grant	43,635.14
MoDOT Aviation CARES Act	30,000.00
Promote Missouri Grant	20,625.00
Total	\$ 12,056,787.11

Additionally, I was able to negotiate the rebuild of the downtown Pump Station, which estimates place at \$650,000 if the City had been responsible for the cost, and the repair of the North Street failure from the foot of the levee to the eastern most alleyway at a \$1,061,457.50 project cost. Both were completed by the Corps of Engineers at NO COST to the city.

In keeping with our responsibility to be good stewards of taxpayer funds, we will continue to actively seek out potentially available funding to offset costs when possible.

I am pleased to submit the FY-2024 budget for consideration and review. There are a lot of positive things happening in Hannibal, including progress on the demolition of derelict buildings, and the first year of the sales tax infrastructure funding to remedy some of the failing infrastructure over the next few years. I believe in this community and am proud to be a part of the staff.

Lisa Peck
City Manager

SUMMARY OF REVENUES AND EXPENSES

Fund #	Fund Description	Revenues	Expenses
10	General Fund	\$ 13,834,933	\$ 13,691,480
20	Downtown TIF	\$ 2,000	\$ 46,000
28	Infrastructure Tax	\$ 2,120,000	\$ 2,100,000
30	Capital Sales Tax	\$ 2,181,500	\$ 2,197,550
37	Riverfront	\$ 25,000	\$ 5,000
38	Parks	\$ 2,527,950	\$ 2,520,164
40	Self Insurance	\$ 3,812,826	\$ 4,488,414
42	DARE	\$ 12,050	\$ 12,000
45	Capital Expenditures	\$ 1,092,300	\$ 1,064,300
48	Tourism	\$ 980,250	\$ 876,282
52	Law Enforcement Trng	\$ 22,090	\$ 23,000
81	Police & Fire Pension	\$ 2,154,465	\$ 2,901,900
87	HPD Investigation Fund	\$ 4,375	\$ 5,000
89	Catastrophe Fund	\$ 79,500	\$ 20,000
92	Revolving Fund	\$ 64,000	\$ 15,000
96	Unused Sick Fund	\$ 148,760	\$ 52,700

ESTIMATED ENDING FUND BALANCES

10- GENERAL FUND

Estimated Fund Balance Forward- 7/1/2023	\$	500,000
Add: FY24 Budgeted Revenues	\$	13,334,933
Less: FY24 Budgeted Expenses	\$	13,691,480
Estimated Ending Cash Balance- 6/30/2024	\$	143,453

20- DOWNTOWN TIF

Estimated Fund Balance Forward- 7/1/2023	\$	88,118
Add: FY24 Budgeted Revenues	\$	2,000
Less: FY24 Budgeted Expenses	\$	46,000
Estimated Ending Cash Balance- 6/30/2024	\$	44,118

28- INFRASTRUCTURE TAX

Estimated Fund Balance Forward- 7/1/2023	\$	605,000
Add: FY24 Budgeted Revenues	\$	2,120,000
Less: FY24 Budgeted Expenses	\$	2,100,000
Estimated Ending Cash Balance- 6/30/2024	\$	625,000

30- CAPITAL SALES TAX

Estimated Fund Balance Forward- 7/1/2023	\$	1,976,297
Add: FY24 Budgeted Revenues	\$	2,181,500
Less: FY24 Budgeted Expenses	\$	2,197,550
Estimated Ending Cash Balance- 6/30/2024	\$	1,960,247

37- RIVERFRONT

Estimated Fund Balance Forward- 7/1/2023	\$	80,191
Add: FY24 Budgeted Revenues	\$	25,000
Less: FY24 Budgeted Expenses	\$	5,000
Estimated Ending Cash Balance- 6/30/2024	\$	100,191

38- PARKS AND RECREATION

Estimated Fund Balance Forward- 7/1/2023	\$	1,699,720
Add: FY24 Budgeted Revenues	\$	2,527,950
Less: FY24 Budgeted Expenses	\$	2,520,164
Estimated Ending Cash Balance- 6/30/2024	\$	1,707,506

ESTIMATED ENDING FUND BALANCES

40- SELF INSURANCE FUND

Estimated Fund Balance Forward- 7/1/2023	\$	2,388,559
Add: FY24 Budgeted Revenues	\$	3,812,826
Less: FY24 Budgeted Expenses	\$	4,488,414
Estimated Ending Cash Balance- 6/30/2024	\$	1,712,971

42- DARE FUND

Estimated Fund Balance Forward- 7/1/2023	\$	2,470
Add: FY24 Budgeted Revenues	\$	12,050
Less: FY24 Budgeted Expenses	\$	12,000
Estimated Ending Cash Balance- 6/30/2024	\$	2,520

45- CAPITAL EXPENDITURES

Estimated Fund Balance Forward- 7/1/2023	\$	2,168,771
Add: FY24 Budgeted Revenues	\$	1,092,300
Less: FY24 Budgeted Expenses	\$	1,064,300
Estimated Ending Cash Balance- 6/30/2024	\$	2,196,771

48- TOURISM

Estimated Fund Balance Forward- 7/1/2023	\$	933,832
Add: FY24 Budgeted Revenues	\$	980,250
Less: FY24 Budgeted Expenses	\$	876,282
Estimated Ending Cash Balance- 6/30/2024	\$	1,037,800

52- LAW ENFORCEMENT TRAINING FUND

Estimated Fund Balance Forward- 7/1/2023	\$	6,300
Add: FY24 Budgeted Revenues	\$	22,090
Less: FY24 Budgeted Expenses	\$	23,000
Estimated Ending Cash Balance- 6/30/2024	\$	5,390

81- POLICE AND FIRE PENSION

Estimated Fund Balance Forward- 7/1/2023	\$	23,158,157
Add: FY24 Budgeted Revenues	\$	2,154,465
Less: FY24 Budgeted Expenses	\$	2,901,900
Estimated Ending Cash Balance- 6/30/2024	\$	22,410,722

ESTIMATED ENDING FUND BALANCES

87- HPD INVESTIGATION FUND

Estimated Fund Balance Forward- 7/1/2023	\$	5,525
Add: FY24 Budgeted Revenues	\$	4,375
Less: FY24 Budgeted Expenses	\$	5,000
Estimated Ending Cash Balance- 6/30/2024	\$	4,900

89- CATASTROPHE FUND

Estimated Fund Balance Forward- 7/1/2023	\$	229,466
Add: FY24 Budgeted Revenues	\$	79,500
Less: FY24 Budgeted Expenses	\$	20,000
Estimated Ending Cash Balance- 6/30/2024	\$	288,966

92- REVOLVING LOAN FUND

Estimated Fund Balance Forward- 7/1/2023	\$	278,178
Add: FY24 Budgeted Revenues	\$	64,000
Less: FY24 Budgeted Expenses	\$	15,000
Estimated Ending Cash Balance- 6/30/2024	\$	327,178

96- UNUSED SICK LEAVE FUND

Estimated Fund Balance Forward- 7/1/2023	\$	203,005
Add: FY24 Budgeted Revenues	\$	148,760
Less: FY24 Budgeted Expenses	\$	52,700
Estimated Ending Cash Balance- 6/30/2024	\$	299,065

GENERAL FUND SUMMARY

Beginning Fund Balance		\$ 500,000
General Fund Revenues		\$ 12,779,933
Budget Carryover		\$ 555,000
Funds Available for FY24		\$ 13,834,933
Operating Expenditures by Dept.	Total Budget	
ARP	\$ 313,073	
Assessment	\$ 63,650	
Building Inspector	\$ 194,450	
City Hall	\$ 99,500	
Collector	\$ 108,558	
Dept. of Public Works	\$ 855,979	
Elections	\$ 18,000	
Executive	\$ 454,754	
Fire Department	\$ 2,614,832	
Landfill	\$ 26,800	
Law	\$ 116,000	
Internal Services	\$ 2,154,360	
Municipal Court	\$ 231,523	
Police Department	\$ 3,615,274	
Insurance	\$ 2,561,500	
Emergency Management	\$ 51,677	
Airport	\$ 211,550	
Total Operating Expenditures		\$ 13,691,480
Ending Fund Balance		\$ 143,453

GENERAL FUND REVENUE SUMMARY

FUND 10

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
10.1005	1% Use Tax	357,586	395,661	384,400	440,055	390,000
10.1006	1/4% Use Tax	89,395	98,915	96,100	109,804	97,500
10.1008	1/4% Sales Tax	910,747	971,018	935,500	1,030,255	975,000
10.1009	1% Sales Tax	3,642,993	3,884,075	3,552,000	4,121,024	3,900,000
10.1010	Taxes- Real and Personal	1,869,164	1,874,350	1,900,000	1,895,905	1,900,000
10.1011	Taxes- Surcharge	212,316	214,186	215,000	226,000	215,000
10.1012	Taxes- Interest	16,632	12,671	12,000	11,700	12,000
10.1013	Taxes- Railroad and Utilities	38,125	38,729	38,000	66,000	38,000
10.1014	Taxes- Financial Institution	4,431	13,542	11,500	7,100	9,000
10.1015	Taxes- HHA in Lieu	4,052	5,151	5,200	8,500	6,000
10.1017	Collector's Office- BPW Share	6,211	6,209	6,000	5,541	6,000
10.1018	License Tax- BPW Utilities	1,767,421	1,849,265	1,885,000	1,875,847	1,850,000
10.1019	UTV Mechanic's License		90	0	175	200
10.1020	License Tax- Cable TV	202,714	200,152	200,000	190,000	200,000
10.1021	License Tax- Natural Gas	159,252	202,022	215,000	368,000	215,000
10.1023	Taxi Permits	13	15	25	10	25
10.1024	UTV Stickers		1,605	100	1,100	1,000
10.1025	Vehicle City Stickers	65,524	61,617	58,000	60,000	60,000
10.1026	Cigarette Occupation Tax	206,591	198,066	170,000	186,374	175,000
10.1027	Cost Apportionment	41,611	42,271	42,200	42,535	33,500
10.1029	Insurance Reimbursements	17,602	100	100	2,812	100
10.1032	Filing Fees- Elections	30	55	50	20	50
10.1036	Attorney Fee Reimbursement	84	300	300	-7,464	300
10.1037	Street Excavation Permits	480	386	300	300	300
10.1040	Bullet Proof Vest Grant	0	2,957	5,000	1,500	5,000
10.1041	HFD Grants	0	108,420	0	0	0
10.1043	Rental Unit Occupancy Permits	215	24,666	18,000	15,000	15,000
10.1044	Red Flex Enforcement	451,884	400,543	450,000	15,147	Move to 10.1071
10.1045	Red Flex Fees	196,937	208,540	170,000	6,057	Move to 10.1071
10.1048	Airport Miscellaneous	669	670	600	200	500
10.1051	Merchant's Licenses	227,226	234,730	220,000	227,568	225,000
10.1052	Storm Water Review Fees	400	400	400	750	750
10.1053	Dumpster Permits	1,780	1,705	1,600	960	1,600
10.1054	DPW Subdivision Fees	200	194	200	85	200
10.1056	DPW Zoning Fees	225	75	150	150	150
10.1057	DPW Building/Electric Permits	106,295	120,016	87,000	73,000	70,000
10.1058	DPW Solid Waste Hauling Fees	275	200	100	100	100
10.1059	Weed Cutting	4,545	6,125	6,000	6,000	6,000
10.1060	Investment Interest	16,082	28,789	21,000	200,000	100,000
10.1061	Board of Adjustment Fees	75	87	80	90	80
10.1062	Sale of City Owned Property	33,000	12,381	0	1,062	0
10.1063	Donations	0	2,000	2,000	0	1,000
10.1064	Other Rent	101	152	50	51	50
10.1065	Property Sale Expense Reimb.	141	450	200	150	200
10.1066	City Attorney- BPW Share	25,000	25,000	25,000	25,000	25,000

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
10.1067	Back Tax Advertisements	953	0	0	0	0
10.1068	Dog License Fees	3,431	2,966	4,000	2,000	2,000
10.1069	Miscellaneous Other	9,703	37,663	10,000	151,433	10,000
10.1070	Parking Fines	48	99	100	0	100
10.1071	Municipal Court Fines	325,021	254,361	500,000	600,000	675,000
10.1074	Municipal Court Costs	82,141	71,958	100,000	10,600	70,000
10.1080	Civil Defense EMA	33,027	17,813	13,000	20,000	16,000
10.1086	Motor Fuel Tax	751,309	787,532	764,000	875,000	775,000
10.1092	Code Enforcement	3,316	6,283	6,000	6,192	6,000
10.1095	HPD Warrant Fees	70	70	0	70	70
10.1108	HPD Copy Revenues	3,617	3,615	3,000	1,100	1,000
10.1112	CSO Officer Reimb./ Parks	14,789	0	0	0	0
10.1114	HPD Off Duty Employment	6,233	3,578	7,000	5,500	4,000
10.1118	General Mills Warehouse Rent	216,942	180,121	217,121	217,121	198,000
10.1122	Transfer from BPW	0	7,500	7,500	0	7,500
10.1126	Contractor's Testing Fees	110	190	100	60	100
10.1131	Airport- Fuel Income	131,628	179,645	110,000	205,133	140,000
10.1132	Airport- Rent Income	16,938	16,696	15,000	15,000	15,000
10.1137	Utility Street Repairs- BPW	36,169	37,488	40,000	30,000	40,000
10.1141	Broadway Tree Donations	0	0	0	100	0
10.1159	HPD Grants	1,395	0	0	0	0
10.1160	School Resource Officer Reimb.	63,789	87,600	67,671	67,671	61,408
10.1161	FEMA/SEMA Grants	25,394	0	0	0	0
10.1163	State Grants	290,200	299,464	597,500	1,196,386	0
10.1187	License Tax- Other Telephone	221,530	186,545	190,000	189,000	190,000
10.1191	Cares Act Revenues	521,941	0	0	0	0
10.1195	Demolition Reimbursement	21,456	7,432	4,000	2,100	4,000
10.1227	Judicial Education Fund	7,574	9,206	8,000	68,296	8,000
10.1229	Record Check Fees	47	34	50	20	50
10.1231	HPD Fees	213	652	800	100	100
10.1244	HFD Other Income	10,962	33,089	28,000	20,000	20,000
10.1246	HPD Recoupment Fees	2,959	2,965	2,500	2,000	2,000
	TOTAL	13,480,925	13,483,116	13,429,497	14,899,345	12,779,933

CITY OF HANNIBAL

REVENUE GUIDE

GENERAL FUND

10.1005 1% Use Tax

The City levies a use tax of one percent on all out of City purchases with the exception of a \$2,000 Personal Exemption. The 1.0% Use Tax is collected by the State of Missouri and remitted to the City of Hannibal on a monthly basis. Use tax is imposed directly upon the person that stores, uses, or consumes tangible personal property in Missouri.

10.1006 1/4% Use Tax

The City levies a use tax of one-fourth (1/4) of one percent on all out of City purchases with the exception of a \$2,000 Personal Exemption. The 1/4% Use Tax is collected by the State of Missouri and remitted to the City of Hannibal monthly. The tax was passed for Fire Department Operations.

10.1008 1/4% Sales Tax

The City levies a sales tax of one-fourth (1/4) of one percent on all retail purchase transactions conducted within the City limits. The 1/4% Sales Tax is collected by the State of Missouri and remitted to the City of Hannibal in a monthly basis. The tax was passed for Fire Department Operations. Sales tax is collected at retail establishments.

10.1009 City 1% Sales Tax

The City levies a sales tax of one percent (1%) on all retail purchase transactions conducted within the City limits. The 1% Sales Tax is collected by the State of Missouri and remitted to the City of Hannibal on a monthly basis.

10.1010 Taxes, Real & Personal

The City levies a tax on all taxable real estate and personal property within the City limits. Real estate and personal property taxes are credited to the General Fund, the Library Fund, and the Police and Fire Pension Fund.

10.1011 Taxes, Surcharge

All commercial property is taxed at \$1/\$100 assessed value on all commercial property owned. The counties collect this tax and remit it to the city (Marion County monthly; Ralls County annually).

10.1012 Taxes, Interest

This revenue is a penalty (3%) for every month that a person is late paying their taxes. Emphasis is placed on personal property which should lower the delinquency months outstanding. This reduces the number of penalty dollars and the number of delinquent citizens.

10.1013 Taxes, Railroad & Utilities

The State of Missouri levies and collects an ad valorem tax from railroad companies and utilities.

10.1014 Taxes, Financial Institute

The State of Missouri levies and collects financial institution tax from banks, savings and loans, and credit unions. The financial tax is assessed at a rate of 7% of the financial institution's net income.

10.1015 Taxes-HHA in Lieu

HHA stands for Hannibal Housing Authority, who pays the City in lieu of taxes for publicly owned property. The formula is "gross rents" less "utilities"; then multiplied by 5% and remitted to the city annually.

10.1017 Collector's Office-BPW Share

The City earns \$1.00 per transaction, paid by the Hannibal Board of Public Works, for each utility bill payment made to the City Collector's Office. Revenues are collected monthly.

10.1018 License Tax-BPW Utilities

The Gross Receipts of all water and electric service there is a 5.5% franchise fee, paid to HBPW and the city monthly.

10.1019 UTV Mechanic's License

Qualified mechanics who wish to perform Utility Terrain Vehicles (UTV's) inspections are required to hold an active City Business License and obtain a \$15 UTV Inspection Certificate on an annual basis.

10.1020 License Tax-Cable TV

Charter Cable pays the City of Hannibal a franchise fee of 5% of gross revenues. The franchise fee, received quarterly, is due forty-five days after each quarter.

10.1021 License Tax-Natural Gas

All natural gas customers pay a 5% fee on their monthly gas bill, which is remitted to the city monthly.

CITY OF HANNIBAL

REVENUE GUIDE

10.1023 Taxi Permits

The Police Department approved a \$2.50 processing fee to drive taxis within the city limits, paid annually.

10.1024 UTV Stickers

In order to operate a Utility Terrain Vehicle (UTV) within the city limits of Hannibal, a UTV permit sticker is required. To obtain the permit, you must meet certain requirements and pay the \$15 fee. The permit must be renewed annually.

10.1025 Vehicle City Stickers

The City of Hannibal requires all operational vehicles within the city limits of Hannibal to have been registered. The city registration costs \$5 per vehicle and \$10 per business vehicle. This is put onto their property tax bill and paid every year.

10.1026 Cigarette Occupation Tax

Taxes are collected for cigarette purchases in Hannibal and the revenue is received monthly into the General Fund.

10.1027 Cost Apportionment from other Funds

The General Fund receives dollars from Parks, Library, and Tourism for services performed in this account. For example, the General Fund absorbs the costs of payroll services and handling. Also, the costs of the City Attorney, which are used by all departments, but the attorney's cost is absorbed by the General Fund. Once per year Parks, Library and Tourism pay a remuneration to the General Fund to defray these expenses.

10.1029 Insurance Reimbursements

As a matter of good record keeping, we have set up an account to receive funds issued by insurance companies for the repair of casualty loss. The expense of the repairs will be contained on the expense side of the ledgers while offsetting insurance funds will be recorded in this account. These dollars are not budgeted in expectation of future accidents but are recorded here upon recognition of the receipt of the dollars.

10.1032 Filing Fees-Elections

Any person that chooses to run for election must pay a fee to run for office. The fee is \$10.00 for a councilmember and \$20 for the mayor.

10.1036 Attorney Fee Reimbursement

Attorney fees are reimbursed to the City when a public defender is provided at the prerogative of the Judge and limited by the ability to pay.

10.1037 Street Excavation Permit

The Department of Public Works issues permits for street excavation.

10.1040 Bullet Proof Vest Grant

This line receives funds from federal and state grants for replacement of bullet proof vests at their expiration (50% match).

10.1041 Hannibal Fire Department Grants

This line receives funds from federal and state grants for HFD.

10.1043 Rental Unit Occupancy Permit

The City of Hannibal requires all rental units to be inspected and have an occupancy permit every three (3) years. This permit allows the owner to operate the property as a rental unit.

10.1048 Airport Miscellaneous

This account is for unpredictable revenues that are received sporadically for the Hannibal Municipal Airport.

10.1051 Merchants License

All merchants conducting business within Hannibal's corporate boundaries must obtain a Merchants' License. Merchants' licenses must be renewed each year, and the fees vary, depending on the type of business and amount of gross receipts.

10.1052 Review Storm Water Plan

The City Code requires a storm water review fee, depending on the type/size of development. The fee is collected to defray the cost of plan review. This revenue source is development-driven; specific budget figures are difficult to forecast.

10.1053 Dumpster Permits

The City Code requires dumpster permits and associated fees.

CITY OF HANNIBAL

REVENUE GUIDE

10.1054 DPW Subdivision Fees

The City charges plan review fees to subdivision/re-subdivision applicants. Such fees for Preliminary and Final subdivision plat review are credited to this account. This revenue source is development-driven; hence, specific budget figures are difficult to forecast.

10.1056 DPW Zoning Fees

The City charges a fee for applicants wishing to rezone property. Such fees pay the City's required expenses for rezonings, such as legal ads, written notification to property owners, and public hearing notices.

10.1057 DPW Building/Electric Permits

The City charges a fee for all building permits and electrical permits issued. Charges vary based on the size and scope of the work being requested.

10.1058 DPW Haulers Fees

Haulers must pay a semi-annual fee of \$25.00 for a solid waste hauling permit.

10.1059 DPW Weed Cutting

When a Hannibal property owner fails to abate weed nuisances following the City's official notification process, the City has the authority to have the property mowed and collect reimbursement from the property owner for expenses incurred.

10.1060 Investment Interest

Interest earnings on investments, the City's bank account, Certificate of Deposit, etc. are credited as revenues into this account. Interest for the general bank account is accrued monthly, while the interest from other investments varies from month to month, depending on maturity dates, etc.

10.1061 Board of Adjustment

Applicants desiring to obtain a variance must request relief from the Board of Adjustment. Such an application requires an \$87 fee, which is used for newspaper publication, written notification to property owners, and public hearing notices.

10.1062 Sale of City Owned Property

Proceeds from the sale of city property is declared surplus property and sold at public auction or through the advertisement of bids.

10.1063 Donations

To avoid potential conflicts of interest or the appearance thereof, City policy prohibits donations to individual employees, and discourages donations to the City as a whole. However, donations that do not constitute conflicts of interest may be accepted and are credited to this account. No funds are expressly budgeted.

10.1064 Other Rent

Any rent the City may receive monthly which is not otherwise credited to an earmarked revenue source is deposited to this account. This may include tower rental for cell companies or business park property, etc.

10.1065 Property Sale Expense Reimb.

This account is for any additional fees/expenses that arise regarding the sale of City property.

10.1066 City Attorney-BPW Share

The City of Hannibal employs the City Attorney by contract. The City Attorney also represents the Hannibal Board of Public Works; the latter paying the City of Hannibal its portion of the cost.

10.1068 Dog License

Every citizen living within the city limits of Hannibal who owns a dog must pay an annual license fee. Fees range from \$5 to \$10 depending on whether the animal has been spayed or neutered (unaltered animals pay the higher fee).

10.1069 Miscellaneous Other

Unpredictable revenues that are received sporadically throughout the year are placed into this account.

10.1070 Police Parking Fines

Fines and fees paid for parking tickets are received into this account.

10.1071 Municipal Court Fines

Fees collected for all municipal charges processed through the Hannibal Municipal Court are deposited into this account. Court fines are a product of the penal system. It is not the city's policy to maximize its governmental finances through the use of the judicial process. Court fine revenue is a product of effective law enforcement.

CITY OF HANNIBAL

REVENUE GUIDE

10.1074 Municipal Court Costs

Municipal court costs that are not related to court fines are receipted into this account.

10.1080 Civil Defense EMA

The Emergency Management Agency (EMA) receives grant funds from the State of Missouri to defray emergency management costs.

10.1086 Motor Fuel Tax

Missouri imposes and collects a fuel tax from licensed suppliers, which is collected monthly. The tax is distributed to the Missouri Department of Transportation, Missouri cities, and Missouri counties for road construction and maintenance.

10.1092 Code Enforcement

Code enforcement fines are credited to this account. The City's code enforcement provisions are governed by Chapter 19 of the City Code. The Code contains three Articles involving property maintenance: (i) damaged, disabled, or unlicensed vehicles, (ii) weeds, and (iii) rubbish, garbage & trash.

10.1095 Police Warrant Fee's

Fees are collected from other jurisdictions when the Hannibal Police Department serves warrants on their behalf.

10.1108 Police Copier Revenues

Revenues generated from fees for copies of police reports.

10.1114 Off Duty Employment

Fees generated by requests to the Police Department for overtime assignments (security details by private businesses, organizations, schools, etc.) are credited to this account.

10.1118 General Mills Warehouse Rent

A portion of the rent received for use of the old Manchester Tank Building goes to this account.

10.1122 Transfer from BPW

The Hannibal Board of Public Works contributes 10% to the Airport Business Plan.

10.1126 Contractor's Testing Fee

The Building Inspector's office administers Electrical and Plumbing tests to new contractors for \$10.

10.1131 Airport Fuel Income

The City handles all sales of fuel at the airport. Any JetA and LL100 fuel sold at the airport is deposited here.

10.1132 Airport Rent Income

The airport collects hanger rent and airport farm rent. Per MIRMA, we can rent up to 20 tie-down spaces and 10 multiple aircraft spaces in the hanger.

10.1137 Utility Street Repairs

From time to time the Board of Public works will ask the Street Department to assist in the opening or closure of a road for utility service work. The Street Department bills BPW for services rendered.

10.1159 Police Grants

This account receives all police operational grants, in addition to small, non-capital equipment items for which the police department may receive a grant. Any other police grant revenue received will be credited here.

10.1160 Resource Officer Reimbursement

This includes payments equal to half the annual salary of the School Resource Officers for conducting the School Resource Officer program.

10.1163 State Grants

State grants not otherwise coded are receipted to this account.

10.1187 License Tax-Other Telephone

The City of Hannibal collects 5% net income franchise fee from every telephone company within the City limits of Hannibal. This is paid monthly for the previous month.

10.1195 Demolition Reimbursement

This account receipts reimbursement of costs associated with demolitions that the City has completed.

CITY OF HANNIBAL

REVENUE GUIDE

10.1227 Court Clerk & Judge Training Fund

A portion of revenue generated from Municipal Court costs & fines are designated to fund training for the Judge, Court Administrator, and Court Clerk(s).

10.1229 Record Check Fees

Fees are collected for local background checks performed by the Hannibal Police Department on request. The fee is \$5.00 per name that is checked.

10.1231 Other Police Fees

Fees collected for fingerprinting services performed by the Police Department are credited to this account.

10.1244 Fire Dept Other Income

When the Fire department responds to a call outside the city limits of Hannibal, a fee is charged. Such fee is deposited into the general fund. Donations to the Fire Department are deposited into this account.

10.1246 HPD Recoupment Fees

The County and Municipal Courts have the authority to order persons convicted of DWIs to reimburse the Hannibal Police Department for costs incurred in DWI processing.

ACCOUNTS, RECORDS, & PAYROLL

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
	Personnel					
10.20.101	Salaries	222,906	207,394	243,181	170,367	229,050
10.20.104	Social Security	15,047	14,617	18,102	12,456	17,523
10.20.116	Part-Time	0	840	0	0	0
SUBTOTAL PERSONNEL		237,953	222,851	261,283	182,823	246,573
	General Operations					
10.20.219	Clerk's Bond	338	100	100	293	200
10.20.231	Telephone	417	396	450	600	600
10.20.234	IPAD Expenses	347	248	350	310	700
10.20.235	Office Supplies	2,457	3,323	4,700	4,300	5,000
10.20.236	Postage	4,170	5,377	7,800	7,800	11,000
10.20.237	Office Equipment & Rental	2,277	1,890	2,640	2,500	2,000
10.20.238	Printing & Publishing	2,857	3,627	5,000	3,000	3,000
10.20.246	Ordinance Update	4,938	1,135	4,635	4,635	4,500
10.20.271	Computer Support	1,991	79	2,500	500	1,500
10.20.275	PC Computer Printer & Software	32,983	31,625	28,591	25,000	35,500
10.20.284	Conferences & Training	1,284	1,513	2,500	100	2,500
SUBTOTAL GENERAL OPERATIONS		54,059	49,313	59,266	49,038	66,500
TOTAL OPERATIONAL EXPENSES		292,011	272,164	320,549	231,861	313,073
	CAPITAL EXPENSES					
10.20.911	Office Equipment & Rental	0	0	8,000	5,240	Moved to 45 Fund
10.20.912	Computer Equipment & Software	0	0	0	0	Moved to 45 Fund
TOTAL CAPITAL EXPENSES		0	0	8,000	5,240	0
TOTAL ACCOUNTS, RECORDS & PAYROLL		292,011	272,164	328,549	237,101	313,073

CITY OF HANNIBAL

EXPENDITURE GUIDE

ARP EXPENDITURES

10.20.101 Salaries

This includes the City Clerk, Deputy Clerk, Office Manager, and 75% of the Fiscal Management Assistant's salary.

10.20.104 Social Security

Social security is calculated at 7.65% of salaries.

10.20.219 City Clerk's Bond

The City Clerk and Deputy Clerk must be bonded. The City Clerk's bond is renewed every three (3) years, whereas the Deputy Clerk's bond is renewed annually.

10.20.231 Telephone

Telephone services include regular office phone service, monthly cell phone services for the City Clerk, and occasional cell phone upgrades when needed.

10.20.234 IPAD Expense

IPADs were distributed to the City Clerk and Deputy City Clerk. This account reflects the internet connection for the City Clerk and various software expenses related to the IPADs.

10.20.235 Office Supplies

Office supplies include office supplies, light office equipment and other minor office needs. This also includes the purchase of ordinance and council record books and shredding/destruction of Council approved documents.

10.20.236 Postage

This account is to be used for postage/shipping costs for the general fund. Other funds will pay postage out of their postage-specific accounts.

10.20.237 Office Equipment & Rental

Includes the yearly postage meter maintenance and other necessary office equipment such as printers, faxes, and other fixed furniture as well as copier monthly maintenance.

10.20.238 Printing & Publishing

Expenses incurred through this account include printer fees for various business forms, printing the annual budget both draft and final versions, and ordinances, resolutions, and public notices as required by law.

10.20.246 Ordinance Update

The passing of Ordinances requires updating of the City Code. The creation of necessary code supplements (through codebook changes) is funded by this account as well as web posting.

10.20.271 Computer Support

Routine maintenance for office PCs and related equipment issues. Including new office PC set-up & new employee/Council email set-up.

10.20.275 PC Computer/Printer/Software

Software maintenance costs and any necessary upgrades on computer equipment.

10.20.284 Conferences/Training

All conferences attended by the City Clerk, Deputy Clerk, Office Manager, and Financial Director are funded through this account as well as any reimbursements for travel expenses and memberships.

ASSESSMENT

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
TOTAL COUNTY ASSESSOR FEES						
10.21.550	County Assessor Fees	62,490	62,651	63,000	63,650	63,650
TOTAL ASSESSMENT		62,490	62,651	63,000	63,650	63,650

10.21.550 County Assessor Fees

The City of Hannibal pays the Ralls County Assessor and Marion County Assessor for their services in assessing all property within the City. Marion County will begin to collect real and personal property taxes of the City's beginning with the 2012 Tax Year. The monthly fees will be swept by the counties prior to remitting the taxes to the City.

BUILDING INSPECTOR

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
	PERSONNEL					
10.22.101	Salaries	126,631	84,377	100,434	96,978	113,375
10.22.104	Social Security	8,881	5,901	7,688	6,901	8,675
	SUBTOTAL PERSONNEL	135,512	90,278	108,122	103,879	122,050
	GENERAL OPERATIONS					
10.22.113	Uniform	204	658	553	553	1,000
10.22.178	Contracted Services	524	0	0	0	0
10.22.231	Telephone	1,181	1,504	2,000	1,885	2,000
10.22.235	Office Supplies	2,297	1,073	800	800	1,000
10.22.236	Postage	0	0	0	0	0
10.22.238	Printing & Publishing	3,180	1,663	4,000	300	500
10.22.253	Permit Forms & Supplies	0	0	0	0	0
10.22.254	Office Equipment	1,996	1,312	2,500	500	1,500
10.22.271	Computer Systems	5,422	34,810	17,025	19,000	19,000
10.22.355	Vehicle Operating Maintenance	3,465	3,336	3,000	3,800	4,200
10.22.361	Mowing Vacant City Lots	3,525	1,465	25,000	20,000	25,000
10.22.515	Old Baptist Cemetery Maintenance	2,700	71	0	0	0
10.22.530	Miscellaneous	341	419	1,000	1,000	0
10.22.560	Registrations/Training	613	387	1,000	1,000	1,500
10.22.562	Demolition on Code Enforcement	141,192	62,300	75,000	75,000	0
10.22.563	Code Enforcement grass/trash	7,445	5,180	0	1,735	16,000
10.22.564	Lien Expense for Code Enforce	405	0	0	150	200
10.22.578	HDDC Expenses	0	500	0	0	500
	SUBTOTAL GENERAL OPERATIONS	174,490	114,678	131,878	125,723	72,400
	TOTAL OPERATIONAL EXPENSES	310,002	204,956	240,000	229,602	194,450
	CAPITAL EXPENSES					
10.22.911	Capital Improvement Vehicle	0	0	0	0	Moved to 45 Fund
10.22.912	Computer System Software & Equip	0	0	0	0	Moved to 45 Fund
	TOTAL CAPITAL EXPENSES	0	0	0	0	0
	TOTAL BUILDING INSPECTOR	310,002	204,956	240,000	229,602	194,450

CITY OF HANNIBAL

EXPENDITURE GUIDE

BUILDING INSPECTOR EXPENDITURES

10.22.101 Salaries

Salaries funded through this account include the Building Inspector and Assistant Building Inspector.

10.22.104 Social Security

Social security is calculated at 7.65% of salaries.

10.22.113 Uniforms

Uniform costs

10.22.231 Telephone

Costs associated with cell phone service.

10.22.235 Office Supplies

This line is used for office and computer supplies.

10.22.238 Printing & Publishing

This line is for printing costs for all mapping, public notices, and advertisements.

10.22.254 Office Equipment Maintenance

This line is for computer hardware and software maintenance.

10.22.271 Computer Systems

This line is used for the purchase of computers and accessories needed for the Building Inspector's office. Expenses related to the Building Inspector's OpenGov permitting program are budgeted here as well.

10.22.355 Vehicle & Operating Maintenance

All vehicle operating & maintenance costs, such as fuel, oil changes, tires, batteries, etc. are budgeted here.

10.22.361 Mowing Vacant City Lots

The City contracts out some of the mowing of vacant city-owned lots.

10.22.530 Miscellaneous

Any small, unexpected expenditures for the Building Inspector are budgeted here.

10.22.560 Registration/Training

Training, certifications, and memberships for the Building Inspector Office are budgeted here.

10.22.563 Code Enforcement Trash/Grass

The City mows/cleans lots when the owner fails to meet the standards set by ordinance. The expense is charged to this account. Revenue received from these billings goes to GF "Weed Cutting" account 10.1059.

10.22.564 Lien Expense for Code Enforcement

This line covers any of the costs involved in putting liens on properties due to code enforcement and demos.

10.22.578 HDDC Expenses

Mandatory attendance at a State sponsored one day seminar scheduled for the Board.

CITY HALL

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
	PERSONNEL					
10.23.101	Salaries	0	0	0	0	0
10.23.104	Social Security	0	0	0	0	0
SUBTOTAL PERSONNEL		0	0	0	0	0
	GENERAL OPERATIONS					
10.23.178	Contracted Services	242	4,043	500	500	500
10.23.231	Telephone	18,403	15,600	17,000	17,000	17,000
10.23.271	Computer Systems	18,561	15,031	26,000	30,000	30,000
10.23.283	Advertising	0	0	100	100	100
10.23.530	Miscellaneous	0	0	0	0	0
10.23.720	Utilities & Gas	1,659	2,652	1,900	1,900	1,900
10.23.721	Trash Collection	28,371	17,429	13,000	13,000	13,000
10.23.722	Janitorial Supplies	12,576	5,228	4,500	7,500	7,500
10.23.725	Maint & Repair Building	30,202	28,772	15,000	7,500	7,500
10.23.731	Janitorial Reimburse. to Parks	21,170	1,276	22,000	22,000	22,000
SUBTOTAL GENERAL OPERATIONS		131,183	90,031	100,000	99,500	99,500
TOTAL OPERATIONAL EXPENSES		131,183	90,031	100,000	99,500	99,500
	CAPITAL EXPENSES					
10.23.910	Maintenance & Repairs - Bldg.	52,960	5,985	10,000	0	Moved to 45 Fund
10.23.912	Computers/Electronic Comm.	12,729	6,200	5,000	0	Moved to 45 Fund
10.23.915	City Hall HVAC	0	0	650,000	0	Moved to 45 Fund
TOTAL CAPITAL EXPENSES		65,689	12,185	665,000	0	0
TOTAL CITY HALL		196,872	102,216	765,000	99,500	99,500

CITY OF HANNIBAL

EXPENDITURE GUIDE

CITY HALL EXPENDITURES

10.23.178 Contracted Services

This account covers the expense of City Hall's contract with Cintas for the anti-slip floor mats used in the building.

10.23.231 Telephone

This account funds all VOIP telephone usage within the City Hall complex, plus Fire, Police, Municipal Court, and Street, plus any necessary maintenance. It also includes City Hall internet services.

10.23.271 Computer Systems

This account covers City Hall Server maintenance, including monitoring, data management, Office 365 users, .gov domain renewal, firewall, drop box, social media archiving, and any unforeseen maintenance. Council Chambers for AV equipment maintenance/repair and Council IPAD upgrades, as necessary.

10.23.283 Advertising

This account is for advertising bids for any services, goods, etc. that may require bidding.

10.23.720 Utilities - Gas

This account is for natural gas service to City Hall.

10.23.721 Trash Collection

Disposal of trash from the Downtown barrels and municipal dumpster collection service are covered under this account.

10.23.722 Janitorial Supplies

Janitorial, custodial, and first aid supplies for City Hall are covered under this account.

10.23.725 Maintenance & Repair - Building

This account is used for minor maintenance, repairs, and miscellaneous supplies at City Hall.

10.23.731 Janitorial Reimbursement to Parks

The Parks Department purchases bulk janitorial supplies for use in other departments. This line reimburses the Parks fund for janitorial supplies used in City Hall.

COLLECTOR

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
	PERSONNEL					
10.24.101	Salaries	39,711	34,842	39,993	42,943	47,240
10.24.104	Social Security	5,142	5,520	6,179	6,013	7,045
10.24.116	Part-time Salaries	26,992	37,714	40,771	34,774	44,848
SUBTOTAL	PERSONNEL	71,844	78,076	86,943	83,730	99,133
	GENERAL OPERATIONS					
10.24.111	Reimbursement to Parks	0	0	0	0	0
10.24.219	Collector's Bond	200	250	250	200	250
10.24.231	Telephone	19	0	0	0	0
10.24.234	IPAD Expense	347	350	350	300	400
10.24.235	Office Supplies	2,175	1,800	2,500	3,000	3,800
10.24.241	Equipment Maintenance	0	2,500	1,800	0	500
10.24.242	Back Tax Sale	248	250	275	241	250
10.24.270	Educational Expenses	0	0	0	0	0
10.24.271	Computer Equip/Support	2,460	3,000	3,200	4,000	4,200
10.24.530	Miscellaneous	0	25	25	0	25
SUBTOTAL	GENERAL OPERATIONS	5,449	8,175	8,400	7,741	9,425
	TOTAL OPERATONAL EXPENSES	77,293	86,251	95,343	91,471	108,558
	CAPITAL EXPENSES					
10.24.993	Computer Systems	0	0	0	0	Moved to 45 fund
TOTAL	CAPITAL EXPENSES	0	0	0	0	0
TOTAL COLLECTOR		77,293	86,251	95,343	91,471	108,558

CITY OF HANNIBAL

EXPENDITURE GUIDE

COLLECTOR EXPENDITURES

10.24.101 Salaries

This account funds the Deputy Collector's salary.

10.24.104 Social Security

Social security is calculated at 7.65% of salaries.

10.24.116 Part-Time Salaries

This account funds the salary of the City Collector (part-time).

10.24.219 Collector's Bond

Public official bonds are purchased for the Collector and Deputy Collector from this account.

10.24.234 IPAD Expense

An IPAD was distributed to the City Collector. This account is for the internet connection and software-related expenses.

10.24.235 Office Supplies

This account is for all office supplies purchased throughout the year for office use.

10.24.241 Equipment Maintenance

Maintenance on the printers/scanners in the Collector's Office are budgeted under this line item.

10.24.242 Back Tax Sale

Properties that are three (3) years' tax delinquent are offered for sale at public auction. Sales occur in August of each year and are facilitated by Marion County. The City's costs involve advertising and legal notices.

10.24.271 Computer Support

The computer support is for maintenance agreements, software updates, and general maintenance for computer systems used by the Collector's Office. This includes an annual fee to be linked to the County Assessor's database.

10.24.530 Miscellaneous

Miscellaneous includes any funding for unforeseen needs.

DEPARTMENT OF PUBLIC WORKS

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
	PERSONNEL					
10.26.101	Salaries	507,668	641,879	645,506	662,962	675,000
10.26.104	Social Security	37,858	46,528	50,095	47,278	53,815
10.26.116	Part-time Salaries	26,969	4,188	9,270	20,000	28,451
SUBTOTAL PERSONNEL		572,495	692,595	704,871	730,240	757,266
	GENERAL OPERATIONS					
10.26.108	Uniforms	7,024	5,209	9,500	9,500	9,500
10.26.136	Old Fed & St E. Buildings Exp	8,436	1,332	2,500	500	1,000
10.26.178	Contracted Services	7,154	5,383	5,000	5,000	5,000
10.26.208	Tree Removal	2,334	6,000	10,000	10,000	10,000
10.26.231	Telephone	3,145	3,575	3,500	3,500	3,500
10.26.234	IPAD Expenses	347	348	363	363	363
10.26.235	Office Supplies	539	653	800	1,200	900
10.26.236	Postage	0	0	0	0	0
10.26.237	Office Equipment & Rental	4,595	7,178	3,000	3,000	3,000
10.26.241	Equipment Maintenance	495	31	0	0	0
10.26.283	Advertising	41	634	100	433	200
10.26.284	Training & Memberships	365	4,206	1,800	6,500	4,000
10.26.355	Vehicle Operating & Maintenance	15	191	200	0	0
10.26.365	Survey & Professional Services	20,756	26,880	20,000	28,000	25,000
10.26.450	Maint & Repairs	2,349	2,738	5,000	5,000	5,000
10.26.530	Miscellaneous	488	624	500	500	500
10.26.538	Physicals & Drug Testing	0	0	250	250	250
10.26.576	Zoning Expenses	3,098	466	3,000	3,000	3,000
10.26.577	Property Accusation & Sale Exp	3,447	4,919	3,000	3,100	3,000
10.26.589	Tools & Shop Supplies	16,887	15,453	17,000	17,000	17,000
10.26.720	Utilities - Gas	1,702	3,266	2,500	2,000	2,500
10.26.721	Trash Collection	2,843	753	2,000	0	0
10.26.722	Janitorial Supplies	2,312	3,433	2,300	3,000	3,000
10.26.725	Maint & Repairs -Building	1,315	2,153	2,000	2,000	2,000
SUBTOTAL GENERAL OPERATIONS		89,683	95,425	94,313	103,846	98,713
TOTAL OPERATIONAL EXPENSES		662,179	788,020	799,184	834,086	855,979
	CAPITAL EXPENSES					
10.26.909	Capital Projects	271,506	138,271	0	525,000	Moved to 45 Fund
10.26.911	Capital Equipment	45,750	5,700	9,000	26,598	Moved to 45 Fund
10.26.914	Repay Sawyer's Creek	0	0	0	0	Moved to 45 Fund
TOTAL CAPITAL EXPENSES		317,256	143,971	9,000	551,598	0
TOTAL DEPARTMENT OF PUBLIC WORKS		979,435	931,991	808,184	1,385,684	855,979

CITY OF HANNIBAL

EXPENDITURE GUIDE

DEPARTMENT OF PUBLIC WORKS EXPENDITURES

10.26.101 Salaries

This account funds partial salaries of the Director of Central Services and Public Works Management Assistant (balance for both is paid by Parks). This account funds the full salaries of the Assistant Director of Central Services - Street Division, 1 Street supervisor, 3 lead Street positions, and 9 Street Maintenance Workers.

10.26.104 Social Security

Social security is calculated at 7.65% of salaries.

10.26.116 Part-Time Salaries

This account funds the part-time and seasonal worker salaries for the Street Department.

10.26.108 Uniforms

Uniforms for Street Department workers are covered under this line item - including shirts, pants, boots, etc.

10.26.136 Old Federal & St. Elizabeth Building Expenses

This line item is for repairs/maintenance to the Old Federal Building and St. Elizabeth's Hospital.

10.26.178 Contracted Services

This line item is for GPS Service for Street Department.

10.26.208 Tree Removal

This line item is for the removal of trees on City owned properties.

10.26.231 Telephone

This account is for internet and cellular telephone service for the Department of Public Works.

10.26.234 IPAD Expenses

An IPAD is used by one Street Dept. lead. This account is for the internet connection and software-related expenses.

10.26.235 Office Supplies

This account is for standard office supplies used in the DPW office and Street Dept Building.

10.26.237 Office Equipment & Rental

This account is used for the rental and maintenance expenses for any office equipment. Expense for copier and computer repairs are charged to this line item.

10.26.283 Advertising

This account is for advertising bids for any services, goods, etc. that may require bidding in this department.

10.26.284 Training & Memberships

This account is for the required continuing education for staff throughout the fiscal year, including miscellaneous travel expenses.

10.26.365 Survey & Professional Services

This line-item funds survey and professional service needs, such as miscellaneous survey work, property appraisals, easements, City Wide Clean-up, etc. Certain storm water problems, street repairs, environmental and other technical services are occasionally required to define & identify engineering solutions to particular public problems. Funds are budgeted for third-party engineering consultant services, which displaces the city engineer position.

10.26.450 Maintenance & Repairs

This line is for maintenance and repairs that do not fall under other line items.

10.26.530 Miscellaneous

This account is used for miscellaneous items not otherwise falling into other DPW category accounts.

10.26.538 Physicals & Drug Testing

This account funds mandatory drug testing provisions, pursuant to US Dept of Transportation guidelines. Testing includes random drug/alcohol testing, post-accident testing, and pre-employment screening.

CITY OF HANNIBAL

EXPENDITURE GUIDE

10.26.576 Planning & Zoning Expenses

This line-item is used for preparation of the Capital Improvement budget, presentation maps, report reproductions, and other expenses related to the Planning & Zoning Commission. This also includes required publication advertisements posted for various projects, such as annexations, rezoning, etc.

10.26.577 Property Acquisition & Sale Expense

This line-item is for the expense associated with the purchase and sale of City Owned Real Estate. Expenses include the actual purchase, title search, recording, surveys, and other costs.

10.26.589 Tools & Shop Supplies

The department purchases many tools throughout the year, including replacement tools for those worn with use, new tools for new projects, etc. This account also includes welding equipment rental, light bulbs, first aid supplies, and other sundry items for the facility.

10.26.720 Utilities – Gas

This account covers the monthly charge for natural gas to the garage, shop, and office at the Street Department building.

10.26.722 Janitorial Supplies

Supplies are purchased to keep the maintenance facility and office clean, such as paper towels, trash bags, restroom supplies, cleaning supplies, pest control, and shop towels.

10.26.725 Maintenance & Repairs - Building

This account funds repairs both inside and outside of any Street Department building, which may include electrical, plumbing, paint, etc.

ELECTIONS

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
	GENERAL OPERATIONS					
10.27.250	Election Expenses	12,362	34,475	12,000	12,000	18,000
TOTAL ELECTIONS		12,362	34,475	12,000	12,000	18,000

10.27.250 Election Expenses

Elections are held annually in April and may include vacancies in the offices of Mayor, City Council Member, or Municipal Judge, along with various Propositions. Special elections can be held throughout the year as approved by Council, and run-off elections; should the need arise.

EXECUTIVE AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
	PERSONNEL					
10.29.101	Salaries	172,959	178,917	182,830	179,062	198,725
10.29.104	Social Security	13,218	13,872	13,992	14,215	15,202
SUBTOTAL	PERSONNEL	186,177	192,789	196,822	193,277	213,927
	GENERAL OPERATIONS					
10.29.121	Tree City USA	546	1,964	2,650	1,000	2,000
10.29.122	Avenue of Flags	95	97	350	800	350
10.29.219	Bond	0	255	70	70	70
10.29.231	Telephone	1,328	792	1,100	700	700
10.29.234	IPAD Expenses	2,791	2,810	2,832	2,600	2,800
10.29.235	Office Supplies	141	272	500	700	700
10.29.273	Memberships	8,879	9,351	11,000	11,000	11,000
10.29.275	Computer Printers & Software	643	470	1,500	8,000	1,500
10.29.283	Advertising Expense	3,750	304	350	100	300
10.29.284	Conferences & Training	2,575	120	2,600	1,000	2,600
10.29.530	Miscellaneous	113	11	200	200	200
10.29.581	Outside Legal Counsel	3,727	27,660	87,500	40,000	87,000
10.29.585	Fireworks Contract for July 4th	0	3,750	3,750	3,750	3,750
10.29.586	Hannibal Nutrition Center	0	18,357	18,357	18,357	18,357
10.29.587	Professional Fees	0	2,608	2,500	1,500	2,500
10.29.882	Hannibal Regional EDC	107,000	107,000	107,000	107,000	107,000
SUBTOTAL	GENERAL OPERATIONS	131,588	175,821	242,259	196,777	240,827
TOTAL OPERATIONAL EXPENSES		317,764	368,610	439,081	390,054	454,754
	CAPITAL EXPENSES					
	None	0	0	0	0	0
TOTAL CAPITAL EXPENSES		0	0	0	0	0
TOTAL EXECUTIVE		317,764	368,610	439,081	390,054	454,754

CITY OF HANNIBAL

EXPENDITURE GUIDE

EXECUTIVE EXPENDITURES

10.29.101 Salaries

This account pays the salaries of the Mayor, City Council, City Manager, and Executive Secretary.

10.29.104 Social Security

Social security is calculated at 7.65% of salaries.

10.29.121 Tree City USA

The Hannibal Tree Board facilitates the planting of trees on public property. The City of Hannibal has been named Tree City USA for a number of years. Funds are budgeted for patches, signs, trees, and equipment for National Arbor Day. This account also includes tree supplies like mulch, stakes, and other sundries. Funds are also allocated for Tree Board members to attend an Urban Forestry Conference, and for items like brochures and minor workshops, etc.

10.29.122 Avenue of Flags

The City maintains the flags on the Avenue of Flags. Flags are replaced periodically to assure quality/integrity.

10.29.219 Bond

Fees for bonding in the Executive Department are accounted for in this line.

10.29.231 Telephone

This expense is for cell phone service for the City Manager and Mayor.

10.29.234 IPAD Expense

IPADs used by the Mayor, City Council Members, and the City Manager. This account is for the internet connection and software-related expenses.

10.29.235 Office Supplies

All supplies purchased throughout the year for office use are budgeted in this account.

10.29.273 Memberships

This account funds a number of memberships for the Mayor, City Council, and City Manager.

10.29.275 Computer/Printer Support

Expenses include technical software support, maintenance, and purchases of new computers and software, as needed.

10.29.283 Advertising Expense

This account funds misc. advertisements for meetings, public hearings, etc., public information brochures, etc.

10.29.284 Conferences/Training

This account funds conferences and training for the elected body and Executive Office.

10.29.530 Miscellaneous

This account is used for miscellaneous items not otherwise falling into other Executive category accounts.

10.29.581 Outside Legal Council

Funds are budgeted for the use of Special Counsel in the event specialized legal services should be needed.

10.29.585 Fireworks Contract

Funds are budgeted for July Fourth fireworks, for the community's largest annual event - National Tom Sawyer Days. The Park Fund also pays a requisite portion of this cost, which is \$7,500 total.

10.29.586 Hannibal Nutrition Center

The City contracts with the Hannibal Nutrition Center to provide senior services, such as nutrition and meals, exercises, guest speakers, crafts, health tips, etc.

10.29.587 Professional Fees

Misc. professional fees where the City requests the services of a licensed third-party professional with specific expertise.

10.29.882 Hannibal Regional Economic Development Council (HREDC)

The Hannibal Regional Economic Development Council (HREDC) provides economic development services to the City of Hannibal by contract. HREDC focuses its efforts on business attraction, retention, and expansion.

FIRE DEPARTMENT

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
	PERSONNEL					
10.31.101	Salaries	1,993,250	1,962,389	2,021,647	1,900,704	2,184,391
10.31.103	Office Personnel Salaries	39,339	38,542	39,218	39,218	43,141
10.31.104	Social Security	30,506	29,576	32,319	29,061	35,000
SUBTOTAL PERSONNEL		2,063,095	2,030,507	2,093,185	1,968,983	2,262,532
	GENERAL OPERATIONS					
10.31.108	Clothing Allowance	20,737	20,426	20,900	20,900	Moved to .113
10.31.112	Hiring Expense	1,596	3,531	2,000	3,200	6,000
10.31.113	Uniform Accessories	186	1,389	1,000	1,250	21,900
10.31.117	Training Aids	6,050	996	5,000	4,200	Moved to .270
10.31.120	MO Firefighter Critical Illness Pool	0	0	0	0	4,000
10.31.124	MOTF-Mobile Live Trailer	0	0	0	0	0
10.31.206	Lease payment principal	165,578	36,774	61,265	61,265	61,265
10.31.207	Lease payment interest	2,635	13,226	22,035	24,110	22,035
10.31.231	Telephone	1,127	1,308	900	700	900
10.31.234	IPAD Expense	2,481	2,627	5,500	3,500	5,000
10.31.235	Office Supplies & Equipment	2,078	3,805	3,000	3,500	3,500
10.31.270	Training and Education	8,754	21,837	10,000	10,500	17,000
10.31.271	Computer System	5,701	13,071	11,000	10,500	15,000
10.31.343	Radio Maintenance	2,244	1,001	2,000	1,500	2,000
10.31.350	HazMat Equipment Maintenance	2,233	3,797	5,000	3,500	5,000
10.31.356	Gas, Oil, & Grease	18,852	33,992	27,500	42,000	40,000
10.31.358	Equipment Maintenance	100,103	72,732	86,500	84,000	88,200
10.31.360	Medical Equipment	6,896	6,104	6,000	4,200	6,000
10.31.362	Promotional Testing	1,985	0	2,000	1,200	4,500
10.31.363	Certification Fees & Prof. Dues	0	0	0	0	0
10.31.530	Miscellaneous	407	1,640	500	750	500
10.31.570	Fire Department Foam	0	0	500	0	0
10.31.573	Fire Prevention	0	0	500	400	500
10.31.722	Janitorial Supplies	2,541	2,236	3,000	2,800	3,000
10.31.723	Gas - Cooking & Heating	4,533	6,827	6,000	7,400	7,000
10.31.725	Maintenance & Repairs Building	13,845	15,944	16,000	24,000	18,000
10.31.730	Furniture Replacement	1,977	1,416	2,000	2,000	3,000
10.31.890	Personal Protective Gear	23,340	11,560	16,000	16,500	18,000
SUBTOTAL GENERAL OPERATIONS		395,878	276,239	316,100	333,875	352,300
TOTAL OPERATING EXPENSES		2,458,973	2,306,746	2,409,285	2,302,858	2,614,832
	CAPITAL EXPENSES					
10.31.903	Grants	38,543	0	0	0	Moved to 45 fund
10.31.910	Maintenance & Repairs Building	0	0	0	0	Moved to 45 fund
10.31.911	Capital Equipment/Vehicle	37,280	0	0	0	Moved to 45 fund
TOTAL CAPITAL EXPENSES		75,823	0	0	0	0
TOTAL FIRE DEPARTMENT		2,534,796	2,306,746	2,409,285	2,302,858	2,614,832

CITY OF HANNIBAL

EXPENDITURE GUIDE

FIRE EXPENDITURES

10.31.101 Salaries

Personnel include 1 Chief, 1 Deputy Chief, 2 Training Officers, 3 Assistant Chiefs, 6 Captains, 15 Engineers, and 10 Firefighters. Also, recruit allowance is calculated to replace the potential to lose 2 to 3 additional firefighters through retirement. Since the Fire Department works holidays, "Holiday Pay" is provided to employees under the Labor Agreement. The rate of pay per holiday is \$100 per holiday. Out-of-rank pay is now compensatory time paid to employees for duties & responsibilities performed "out of rank", in capacities beyond their stated job duties. These salaries **DO NOT** reflect lump sum payments for retirements or resignations. We have firefighters who will accumulate a large amount of OT in EMT, Hazmat, Officer, Instructor, and Firefighter I & II training this year.

10.31.103 Office Personnel Salaries

This account covers the salary of the Fire Office Manager.

10.31.104 Social Security

Social security costs are paid on Medicare only for non-civilian employees at a rate of 1.45%, while civilian employee costs are 7.65% of gross wages.

10.31.112 Hiring Expense

This line item is utilized to place advertisements in the local papers and conduct testing of applicants for hiring and recruitment processes, as well as background checks (including fingerprinting) and personality profiling for applicants.

10.31.113 Uniform Accessories

The department supplies personnel with all uniform insignias, name pins, collar pins, badges, crescents, etc.

10.31.120 MO Firefighter Critical Illness Pool

The Missouri Firefighter Critical Illness Trust and Pool (MFFCIT) has created critical illness pool as authorized by Section 320.400 and 537.620 RS Mo, to create an alternative for public sector agencies seeking to control rising costs due to critical illnesses, including cancers, in firefighters. Ordinance 4924 authorized the City to participate in MFFCIT.

10.31.206 Lease Payment Principal

A 2016 E-One Typhoon HP 78' Ladder truck was financed through Clayton Holdings, LLC. The principal amount of the lease payment comes out of this account. The final payment for the lease will be due by 7/1/2027.

10.31.207 Lease Payment Interest

The interest paid on the lease for the 2016 ladder truck is paid from this account.

10.31.231 Telephone

This account covers the cellular service and equipment.

10.31.234 IPAD Expense

This account reflects internet connection and various software related to the IPADs; specifically, the "Fulcrum" software for inspections, and emergency response apps. We expanded the use and number of IPADs with our emergency response apps to have 911 be able to send sensitive info electronically and not over the radio.

10.31.235 Office Supplies/Equipment

Office supplies for the fire stations. A portion of this account is for television services for personnel that were approved via union agreement.

10.31.270 Educational Expenses

Firefighters attend a considerable number of training sessions and seminars, both at the department's initiative and to meet NFPA standards. Firefighters must maintain their certifications and acquire new fire science skills. All department ranks have a required. There is the potential need to send recruits to basic firefighter training academy.

10.31.271 Computer System

This line item covers internet service, personnel scheduler, software upgrades, and computer replacement.

10.31.343 Radio Maintenance

This account funds the maintenance & repair of departmental radio systems; both hand-held and vehicle radios.

CITY OF HANNIBAL

EXPENDITURE GUIDE

10.31.350 Hazmat Equipment Maintenance

The department purchases items for the upkeep of Hazardous Materials supplies and mitigation tools. This is particularly important for a community with Hannibal geographic location and corresponding highways, as well as the number of industrial plants and facilities within the community. We apply for grants annually with MO DPS to partially offset the costs of sustainment for Hazmat Maintenance.

10.31.356 Fuel, Oil, & Grease

This line item funds fuel and related items (oil, grease, etc.).

10.31.358 Equipment Maintenance

This account funds the repair & maintenance of all HFD equipment (i.e.- vehicles, power units, hose, nozzles, hand tools, etc.). All large apparatus units are now serviced by a number of heavy equipment maintenance vendors (depending on the nature of the problem). Preventative maintenance also comes out of this line item.

10.31.360 Medical Equipment

This account funds the purchase of medical equipment for employees and rescues.

10.31.362 Promotional Testing

Promotional testing materials and supplies are used for promotional tests.

10.31.530 Miscellaneous

This item is used as a miscellaneous allocation, for minor purchases that wouldn't qualify for other line items.

10.31.573 Fire Prevention

Fire prevention involves public relations supplies, fire safety literature, and related items. Most of our Fire Prevention program is funded through the community fundraising Fire Pup program.

10.31.722 Janitorial Supplies

Cleaning supplies for the fire stations and offices. The Administration Building has a washer and dryer for washing towels and cleaning turnout gear.

10.31.723 Gas Heating & Cooking

This account funds the natural gas utility service for all fire stations and the Administration Building.

10.31.725 Maintenance & Repairs - Building

General building maintenance & repair is funded through this account.

10.31.730 Furniture Replacement

The fire stations themselves exhibit many residential characteristics, as firefighters work long shifts. This line item reflects the replacement of furniture or appliances as needed for all HFD buildings.

10.31.890 Personal Protective Gear

This line item is typically utilized to purchase turnout gear (i.e., helmet, gloves, bunker coat, bunker pants, boots, protective eyewear, flashlights, and webbing). Cost for turnout gear for any new hires are included in this line item. It is approximately \$3500 each to outfit with PPE. Costs for turnout gear replacement and repair are also budgeted.

LANDFILL

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
	PERSONNEL					
	None	0	0	0	0	0
	SUBTOTAL PERSONNEL	0	0	0	0	0
	GENERAL OPERATIONS					
10.33.127	Water Testing	600	3,072	5,000	15,000	15,000
10.33.315	Landfill Fee	2,800	0	2,800	2,800	2,800
10.33.316	Landfill Repairs	417	3,085	4,000	4,000	4,000
10.33.317	Leachate Management	10,033	14,301	14,000	5,000	5,000
	SUBTOTAL GENERAL OPERATIONS	13,850	20,458	25,800	26,800	26,800
	TOTAL OPERATIONAL EXPENSES	13,850	20,458	25,800	26,800	26,800
	CAPITAL EXPENSES					
10.33.909	Capital Project	0	0	975,000	250	Moved to 45 Fund
	TOTAL CAPITAL EXPENSES	0	0	975,000	250	0
	TOTAL LANDFILL	13,850	20,458	1,000,800	27,050	26,800

10.33.127 Water Testing

The City landfill, which has been closed, must still be operated & maintained under EPA landfill (Subtitle D) regulations. This account funds the collection, analysis, and reporting of effluent samples by a MoDNR certified firm.

10.33.315 Landfill Fees

These fees are for the permits and forms required by MoDNR for landfill operation permits.

10.33.316 Landfill Repairs

Unanticipated repairs at the landfill are put to this account.

10.33.317 Leachate Management

This line item is for the management of the leachate basins, including herbicide to control cattails and other vegetation, and toxicity testing required by DNR. This also includes funds to place a clay cap on the landfill; a new DNR requirement. Funds need to be spent fulfilling DNR mandates. Engineer studies will be held quarterly.

LAW

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
	PERSONNEL					
	None	0	0	0	0	0
SUBTOTAL PERSONNEL		0	0	0	0	0
	GENERAL OPERATIONS					
10.34.178	Contracted Services	87,000	87,000	87,000	87,000	113,000
10.34.235	Office Expenses	1,239	0	1,300	500	1,000
10.34.557	Travel	0	0	200	0	0
10.34.560	Registrations	0	0	0	0	2,000
SUBTOTAL GENERAL OPERATIONS		88,239	87,000	88,500	87,500	116,000
TOTAL OPERATIONAL EXPENSES		88,239	87,000	88,500	87,500	116,000
	CAPITAL EXPENSES					
	None	0	0	0	0	0
TOTAL CAPITAL EXPENSES		0	0	0	0	0
TOTAL LAW		88,239	87,000	88,500	87,500	116,000

10.34.178 Contracted Services

The City Attorney is contractually paid for his services; of which, a portion is directly related to municipal court work. The City Attorney represents the City government as a whole, and also serves as Prosecutor.

10.34.235 Office Expenses

Office expenses serve more as a "miscellaneous" account, for situations where the City attorney incurs small direct expenses in representing the City (i.e., filing fees, serving documentation to other parties, etc.).

10.34.560 Registrations

This account is for registrations to any associations that the City Attorney wishes to join.

INTERNAL SERVICE

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
	PERSONNEL					
10.35.106	LAGERS	224,109	239,572	271,688	210,000	282,395
10.35.107	Supplemental Pension	1,119,515	1,143,344	1,179,397	1,100,000	1,237,238
10.35.109	Unused Sick Leave	73,353	76,255	78,543	78,543	84,289
SUBTOTAL PERSONNEL		1,416,976	1,459,171	1,529,628	1,388,543	1,603,922
	GENERAL OPERATIONS					
10.35.149	Transfer to Other Funds	0	0	0	0	311,938
10.35.153	Settlement	0	0	0	0	0
10.35.170	Personnel Services	265	2,212	500	900	1,000
10.35.178	Contracted Services	3,703	3,117	2,000	1,000	1,500
10.35.240	Annual Audit Costs	24,301	32,036	25,872	29,241	25,000
10.35.264	Sales Tax Rebate 1 % General Rev	10,731	7,563	14,000	14,850	15,000
10.35.265	Sales Tax Rebate 1/4% Fire Distric	2,683	1,891	4,000	3,712	4,000
10.35.587	Professional Services	6,875	6,378	4,000	16,000	5,000
10.35.597	Banking Fees	13	1,511	1,000	916	1,000
10.35.702	Bond payment	262,088	330	268,000	266,699	175,000
10.35.817	Worker's Comp Claim	10,140	9,945	11,000	10,237	11,000
SUBTOTAL GENERAL OPERATIONS		320,798	64,983	330,372	343,555	550,438
TOTAL OPERATIONAL EXPENSES		1,737,774	1,524,154	1,860,000	1,732,098	2,154,360
	CAPITAL EXPENSES					
10.35.922	Revenue Bond (10.35.702)	0	0	0	0	0
TOTAL CAPITAL EXPENSES		0	0	0	0	0
TOTAL INTERNAL SERVICE		1,737,774	1,524,154	1,860,000	1,732,098	2,154,360

CITY OF HANNIBAL

EXPENDITURE GUIDE

INTERNAL SERVICES EXPENDITURES

10.35.106 Lagers

The City participates in LAGERS (Local Government Employee Retirement System), which is a defined benefit pension program for employees. This account funds general fund employees only; Library, Tourism, and Parks & Recreation Pension make their own LAGERS contributions. An employee and an employer representative attend the annual meeting.

10.35.107 Supplemental Pension

Each year, the City contributes to the Police & Fire Pension Fund (P & F). The contributions change from year to year.

10.35.109 Unused Sick Leave

City policy allows employees with at least 5 years of service who separate in good standing to be paid for unused sick leave, up to a specified maximum amount. The City funds the Unused Sick Leave Fund for only general fund employees: Library, Tourism, and Parks & Recreation each budget their respect expense in their departmental.

10.35.149 Transfer to Other Funds

This account is used to channel funds from the General Fund into various contingency funds as created by City Council.

10.35.170 Personnel Services

This account is used for the recruitment advertising of new employees, and any pre-employment testing/screenings that occur during the hiring period.

10.35.178 Contracted Services

This account is used for the citywide monthly/quarterly inspection of all communications towers, electronics, non-domestic heating cooling and ventilation compliance by a third party needed for City Fire, Police, Streets, and Emergency Services communications to run smoothly without overheating, freezing up, spider web infestation etc. The City has 3 sites (towers) with equipment located at the base of the tower. Quarterly inspection will ensure correct conditions for the equipment.

10.35.240 Audit

The City is required to have an annual audit conducted by an outside auditing firm. Audit services are bid under in a manner closely related to a Request for Qualification but officially under the auspices of a Request for Proposals.

10.35.264 Sales Tax Rebate 1% General Revenue Sales Tax

The City of Hannibal has sales tax incentives with local businesses for construction and development required to invest in Hannibal. Sleep Inn (SCZ LLC) for construction of roadway will expire June 2030. Dutch Country Living, LLC five-year agreement expires 2025. B & B Theatres has a 15-year agreement that expires 2034. This represents 1% sales tax.

10.35.265 Sales Tax Rebate 1/4% Fire District

The City of Hannibal has sales tax incentives with local businesses for construction and development required to invest in Hannibal. Sleep Inn (SCZ LLC) for construction of roadway will expire June 2030. Dutch Country Living, LLC five-year agreement expires 2025. B & B Theatres has a 15-year agreement that expires 2034. This represents 1/4% sales tax.

10.35.587 Professional Services

GASB 75 requires actuarial studies for "Other than Pension Employee Benefits" (OPEB); these are benefits promised to employees that will be paid after separation (i.e., continued health insurance benefits for a limited number of years). Independent actuarial studies must determine the liability of the employer to pay for these promised benefits. This line pays for the portion of the study that relates to General Fund employees. The City also pays for a Financial Advisor to submit the yearly Continuing Disclosure which must be submitted by December 31. The City and BPW split this cost.

10.35.597 Banking Fees

The City makes every effort to bid on banking services with earnings as offset to banking fees. Nonetheless from time to time and under some circumstances we pay fees for some limited banking services.

10.35.702 Revenue Bond Payment

The Series 2018 Bond is for the Riverfront and Tourism building. The General Fund pays a portion of the Riverfront payment. The tourism building is paid completely from the Tourism budget.

10.35.817 Worker's Comp Claims

The worker's compensation account is for a former employee of the City who had on-the-job injuries, leaving the individual unable to work, causing the need for a lifelong settlement. This settlement provides for the insured's settlement; nursing care (provided by his spouse) and annual medical exams/mileage and meal 1x per year. Should advances in medical technology occur, the City is bound by the agreement to pay for surgery that may assist in the restoration of eyesight.

MUNICIPAL COURT

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
	PERSONNEL					
10.36.101	Salaries Muni Judge	26,012	28,434	27,070	26,425	29,778
10.36.103	Salaries Office Staff	72,270	110,487	144,389	137,889	163,555
10.36.104	Social Security	8,227	10,084	12,811	12,031	14,790
10.36.116	Part-Time Office Staff	18,357	0	0	0	0
SUBTOTAL PERSONNEL		124,866	149,005	184,270	176,345	208,123
	GENERAL OPERATIONS					
10.36.230	Court Clerk & Judge Training	570	2,321	4,500	4,500	4,500
10.36.231	Telephone	551	200	0	0	0
10.36.235	Office Supplies	1,736	2,000	2,500	2,700	2,700
10.36.236	Postage & Printing	5,049	4,744	6,500	7,600	8,000
10.36.237	Office Equipment	4,385	16,534	7,000	1,500	1,000
10.36.239	Judge's Apparel	0	0	100	100	100
10.36.530	Miscellaneous	100	94	100	100	100
10.36.637	Special Judge Court Costs	4,357	674	7,000	1,000	7,000
SUBTOTAL GENERAL OPERATIONS		16,747	26,567	27,700	17,500	23,400
TOTAL OPERATIONAL EXPENSES		141,613	175,572	211,970	193,845	231,523
	CAPITAL EXPENSES					
	None	0	0	0	0	0
TOTAL CAPITAL EXPENSES		0	0	0	0	0
TOTAL MUNICIPAL COURT		141,613	175,572	211,970	193,845	231,523

CITY OF HANNIBAL

EXPENDITURE GUIDE

MUNICIPAL COURT EXPENDITURES

10.36.101 Salaries Muni Judge

This account pays the salary of the Municipal Judge.

10.36.103 Salaries Office Staff

This account pays the salary of the Court Administrator, (2) Court Clerks, and (1) Office Assistant II.

10.36.104 Social Security

Social security is calculated at 7.65% of salaries.

10.36.230 Court Clerk & Judge Training

This line item covers all training and education expenses for the judge, court administrator, court clerks, and any other staff associated with the municipal court. The funds are generated by RSMo 479.260.1, and excess funds are transferred quarterly to the City. The corresponding revenue account is 10.1227.

10.36.235 Office Supplies

This line item is for office, copier, and computer supplies required to operate Municipal Court.

10.36.236 Postage & Printing

This line item is for all printed forms/letters used in Municipal Court.

10.36.237 Office Equipment

This line item is for all office, copier and computer equipment and maintenance.

10.36.239 Judge's Apparel

The department allocates an allowance for the Judge's apparel for the year.

10.36.530 Miscellaneous

This account is used to cover miscellaneous expenses i.e., annual membership fees and renewal of public bonds.

10.36.637 Special Judge Court Costs

A provisional judge or prosecutor is necessary from time-to-time in the event the Municipal Judge or City Prosecutor is unavailable, or in instances where they might otherwise have a potential conflict of interest with a particular case. This item also includes funding for an "as-needed" public defender, which on occasion, may be required if a defendant seeks counsel but cannot afford a private attorney. The appointment is pursuant to Supreme Court Rule 37.50. The increase is due to changes in court decisions regarding contempt cases that now mandate that in indirect contempt cases the defendant must be provided counsel.

POLICE DEPARTMENT

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
	PERSONNEL					
10.42.101	Salaries	2,067,473	2,181,202	2,114,319	1,913,342	2,266,106
10.42.103	Civilian Personnel Salaries	404,337	404,120	422,895	372,500	442,000
10.42.104	Social Security	60,308	62,039	71,266	56,500	72,200
10.42.116	Part-time Salaries	52,274	57,672	67,194	55,000	78,500
	SUBTOTAL PERSONNEL	2,584,392	2,705,033	2,675,674	2,397,342	2,858,806
	General Operations					
10.42.108	Clothing Allowance	4,100	3,900	4,800	3,300	4,500
10.42.112	Hiring & Promotional Expense	2,638	2,768	5,000	5,000	5,000
10.42.113	Uniform & Accessories	20,022	17,126	21,200	16,000	20,000
10.42.178	Contracted Employees	10,084	3,216	6,000	4,000	6,000
10.42.206	Fleet Lease Prin payment	200,979	0	145,000	0	145,000
10.42.207	Fleet Lease Interest payment	8,327	0	0	0	0
10.42.231	Telephone	7,280	6,197	8,000	5,000	8,000
10.42.235	Office Copier Supplies & Maint.	11,396	8,574	12,000	10,500	12,000
10.42.236	Postage	2,912	3,042	3,000	2,500	3,000
10.42.243	Software and Services	0	0	0	0	86,973
10.42.259	Books & Films	450	484	500	485	500
10.42.260	Printing Supplies	5,306	4,825	5,500	4,000	5,500
10.42.270	Educational Expense	16,114	28,102	12,000	28,000	20,000
10.42.273	Memberships	1,380	1,410	1,500	1,255	1,500
10.42.275	Computers and Printers	83,368	107,163	50,000	80,000	25,000
10.42.355	Vehicle & Operating Maintenance	26,895	38,766	30,000	25,000	25,000
10.42.356	Gas, Oil, and Grease	41,269	67,223	85,000	75,000	75,000
10.42.369	NEMO Humane Society Contrib.	102,290	103,681	106,791	106,791	109,995
10.42.385	SRT Equipment	5,826	993	5,000	18,000	5,000
10.42.522	Animal Control Equipment	1,398	21	1,500	1,200	1,500
10.42.525	Grant Exp PD	-10,000	0	0	0	0
10.42.530	Miscellaneous	585	575	3,500	2,500	3,500
10.42.533	Police Equipment	26,846	22,148	22,000	22,000	32,000
10.42.542	Firing Range & Ammunition	5,420	4,236	10,000	10,000	10,000
10.42.544	Prisoner Meals & Jail Supplies	2,250	2,701	5,000	3,500	3,500
10.42.545	Communications Equipment	2,498	1,201	3,500	1,000	3,500
10.42.575	Grants	32,789	5,505	10,000	5,000	10,000
10.42.590	DARE Donation	1,802	0	0	0	0
10.42.720	Utilities - Gas	3,470	3,980	4,000	3,500	3,500
10.42.725	Maintenance & Repairs Building	149,838	31,268	31,000	25,000	31,000
10.42.813	RedFlex Fee (10.35.814)	9,334	98,007	140,000	30,000	100,000
10.42.818	Insurance Reimbursement Exp	0	1,522	0	0	0
	SUBTOTAL GENERAL OPERATIONS	776,865	568,634	731,791	488,531	756,468
	TOTAL OPERATIONAL EXPENSES	3,361,257	3,273,667	3,407,465	2,885,873	3,615,274
	CAPITAL EXPENSES					
10.42.910	Capital Improvement Building	20,863	0	0	0	Moved to 45 Fund
10.42.911	Capital Equipment/Vehicles	0	0	0	0	Moved to 45 Fund
10.42.912	Capital Improvement Computer	7,799	0	0	0	Moved to 45 Fund
	TOTAL CAPITAL EXPENSES	28,662	0	0	0	0
	TOTAL POLICE DEPARTMENT	3,389,919	3,273,667	3,407,465	2,885,873	3,615,274

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EXPENDITURE GUIDE

POLICE DEPARTMENT EXPENDITURES

10.42.101 Salaries

Salaries are included for (1) Chief, (5) Lieutenants, (7) Sergeants, (6) Corporals, and (17) Patrol Officers. Salary totals include regular overtime, holiday pay, and tuition reimbursement. The salary total also includes all overtime grants expected for this budget year.

10.42.103 Civilian Personnel Salaries

Salaries for (1) Management Assistant, (1) Information Systems Administrator, (3) Office Assistant II, (2) Office Assistant I, (3) Community Service Officers. Salary totals include regular overtime.

10.42.104 Social Security

Social security costs are paid on Medicare only for non-civilian employees at a rate of 1.45%, while civilian employee costs are 7.65% of gross wages.

10.42.116 Part-Time Salaries

This line covers the salaries of (4) PT Office Assistant I, and (1) PT Custodians.

10.42.108 Clothing Allowance

The department provides employees in certain positions with a clothing allowance for clothing appropriate for court appearances, community education, etc. as set forth by the Chief of Police.

10.42.112 Hiring & Promotional Expense

This covers projected expenditures for all hiring expenses (ads, testing costs, etc.). Current vacancies may require more testing than in the past due to a limited and competitive job market for quality police candidates.

10.42.113 Uniforms & Accessories

Expected expenditures for uniform items for police officers, community service officers and custodians.

10.42.178 Contracted Employees

Expected expenditures for contracted employees: Supplemental front desk coverage from NECOMM, reserve officers and non-agency personnel operatives utilized as part of an investigation/enforcement activity.

10.42.206 Fleet Lease Principal Payment

This account is for the principal payment amount on any leases we need to take out for Police Fleet Vehicles.

10.42.231 Telephone

Expected expenditures for cell phone bills, repairs/replacements.

10.42.235 Office Copier Supplies & Maintenance

These are the projected expenditure needs for office supplies, copier supplies, office equipment, and copier maintenance.

10.42.236 Postage

Anticipated expenditures for postage.

10.42.243 Software and Services

Any necessary software that is used by the Police Department is funded from this account, as well as any maintenance/service costs.

10.42.259 Books & Films

Expected expenditures for books, films and subscriptions pertaining to law enforcement.

10.42.260 Printing Supplies

Expected expenditures for all printing needs for department.

10.42.270 Educational Expenses

Expected expenditures for tuition, equipment, and travel/lodging/meal expenses associated with training.

10.42.273 Memberships

Annual memberships, MOCIC, IACP, Mo Police Chiefs Association, and others as needed.

10.42.275 Computer/Printer & Maintenance

Expected expenditures for printer toner and ink cartridges, technical support services, and computer equipment.

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EXPENDITURE GUIDE

10.42.355 Vehicle & Operating Maintenance

Expected expenditures for the police fleet, including routine maintenance and vehicle parts.

10.42.356 Gas, Oil, and Grease

This line item funds fuel and related items (oil, grease, etc.).

10.42.369 NEMO Humane Society Contribution

This account funds the contract between the City and the Northeast MO Humane Society for sheltering of stray animals, and use of the crematorium to destroy seized drugs & drug paraphernalia.

10.42.385 SRT Equipment

Expected expenditures for specialized equipment for the Special Response Team (SRT).

10.42.522 Animal Control Equipment

Expected expenditures for equipment unique to animal control services.

10.42.530 Miscellaneous

Budget amount for miscellaneous expenditures, such as bonding and notary fees.

10.42.533 Police Equipment

This account funds anticipated expenditures for police equipment and investigation supplies.

10.42.542 Firing Range & Ammunition

Expected expenditures for maintenance, ammunition, and equipment for the firing range.

10.42.544 Prisoner Meals & Jail Supplies

Costs associated with the housing of prisoners and the prisoner work program.

10.42.545 Communication Equipment & Maintenance

Anticipated expenditures fund the maintenance of communication equipment and police radios.

10.42.575 Grant Expenditures

This line item includes all expenditures for tangible items for grants. This line item is used to purchase body armor for all police officers and tactical body armor for the officers assigned to the tactical team. Vests are replaced at their expiration.

10.42.720 Utilities – Natural Gas

Natural gas utility costs for the Police Station and HPD Annex building (old bank).

10.42.725 Maintenance & Repairs - Building

Expected expenditures for routine maintenance and repairs on the building, including janitorial supplies, and the elevator service agreement.

10.42.813 RedFlex Fee

The City has an Agreement with RedFlex, providing photo enforcement services at certain intersections. This line item pays the necessary fees to Red Flex for their portion of revenues collected. This expenditure is funded solely by red light camera enforcement revenues.

INSURANCE

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
	PERSONNEL					
10.43.105	Hospitalization	1,388,299	1,524,528	1,676,981	1,657,000	1,677,000
10.43.815	Unemployment	0	2,500	2,500	2,500	2,500
10.43.820	Safety Awareness	0	0	0	0	0
SUBTOTAL PERSONNEL		1,388,299	1,527,028	1,679,481	1,659,500	1,679,500
	GENERAL OPERATIONS					
10.43.818	Ins Reimbursable Expense	649	1,800	3,200	1,800	2,000
10.43.850	MIRMA	513,414	649,383	714,321	654,403	880,000
SUBTOTAL GENERAL OPERATIONS		514,063	651,183	717,521	656,203	882,000
OPERATIONAL EXPENSES		1,902,362	2,178,211	2,397,002	2,315,703	2,561,500
	CAPITAL EXPENSES					
	None	0	0	0	0	0
TOTAL CAPITAL EXPENSES		0	0	0	0	0
TOTAL INSURANCE		1,902,362	2,178,211	2,397,002	2,315,703	2,561,500

10.43.105 Hospitalization

The City of Hannibal operates a partially funded self-insurance program for employees covering major medical, doctor visits, pharmacy and dental. The program pays all health care claims from its own Fund. In doing this, the City is only paying the private sector "mark-up" on its catastrophic coverage, keeping routine health care costs lower each year, and retaining all self-insurance funds not used to pay claims. Monthly, the City of Hannibal pays the dental insurance, life insurance, and health insurance premiums from this account. While the Hannibal Board of Public Works participates in this same "pool" (program), the costs shown here strictly relate to City General Fund burden employees (no BPW employees, Parks, Tourism or Library). City employees pay a portion for dependent (family) coverage. This account funds the City's portion of health insurance contributions to the Self-Insurance Fund, which the City pays for employees. These funds are paid directly to the Self-Insurance Fund, which pays administrative fees & health care claims of employees. Per contract, HFD employees pay 35% for dependent health coverage with employer paying 65%; whereas all other employees and by contract all new hire HFD employees, dependent coverage is 50% employee and 50% employer.

10.43.815 Unemployment

Unemployment claims are paid when a terminated employee is awarded unemployment benefits. The City does not pay unemployment "insurance"; we make "reimbursable payments" as claims occur.

10.43.818 Insurance Reimbursable Expense

This line item is for expenses that have been reimbursed by insurance. The offset to this line item is Revenues 10.1029. This account is used for all General Fund Departments.

10.43.850 MIRMA

MIRMA is the Missouri Insurance Risk Management Association, the City's liability, tort, and property insurance carrier. MIRMA premiums for FY 2024 are budgeted at 11.31% or \$11.31 per \$100 of the gross City salaries and wages with reduction factors given for loss prevention, loss experience and annual evaluation results. Expenses are built into this line for city representatives to attend the annual MIRMA conference and other mandated trainings. This amount represents the general fund only, all other funding sources budget

EMERGENCY MANAGEMENT

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
	PERSONNEL					
10.46.101	Salaries	0	0	0	0	0
10.46.104	Social Security	0	0	0	0	0
SUBTOTAL PERSONNEL		0	0	0	0	0
	General Operations					
10.46.178	Contracted Services	51,945	53,371	51,945	42,000	24,000
10.46.231	Telephone	3,300	3,856	4,113	2,200	4,113
10.46.234	IPAD Expense	347	348	364	325	364
10.46.235	Office Supplies	153	267	300	100	150
10.46.284	Conferences	0	0	500	0	Moved to .289
10.46.287	Seismic Training & Information	0	0	100	0	Moved to .289
10.46.289	Training & Public Relations	0	0	200	200	500
10.46.530	Miscellaneous	0	0	100	100	100
10.46.545	Communications Equipment	0	0	500	500	500
10.46.546	Storm Assistance	0	0	300	0	0
10.46.547	Generator Upkeep & Siren	8,709	11,191	8,786	2,000	9,000
10.46.557	Travel Expenses	0	208	600	0	Moved to .289
10.46.582	Floodwall Maintenance	0	0	2,000	2,000	2,000
10.46.584	Floodgate Install	0	0	7,500	7,500	7,500
10.46.720	Utilities - Gas	602	687	600	550	750
10.46.722	Janitorial Supplies	0	0	25	25	200
10.46.725	Maintenance & Repairs - Building	0	75	1,000	1,075	2,500
SUBTOTAL OPERATIONS		65,058	70,003	78,933	58,575	51,677
TOTAL OPERATIONAL EXPENSES		65,058	70,003	78,933	58,575	51,677
	CAPITAL EXPENSES					
10.46.910	Capital Equipment-Bldg & Equip	0	0	0	0	Moved to 45 Fund
10.46.912	Capital Equip-Office & Computers	0	0	0	0	Moved to 45 Fund
TOTAL CAPITAL EXPENSES		0	0	0	0	0
TOTAL EMERGENCY MANAGEMENT		65,058	70,003	78,933	58,575	51,677

CITY OF HANNIBAL

EXPENDITURE GUIDE

EMERGENCY MANAGEMENT EXPENDITURES

10.46.178 Contracted Services

This line item is used to fund Code Red services for the City.

10.46.231 Telephone

This account funds the City's expenses for telephone, internet service, and cable at the Emergency Management Center. The City also funds the cellular phone services used by the Emergency Management Director.

10.46.234 IPAD Expense

This account funds the City's expenses for IPAD hardware, software, and connectivity for the Emergency Management Director.

10.46.235 Office Supplies

Office supplies include publication of necessary pamphlets, updated mapping, and LEOP yearly update. Service for the copier and printers are included in this line item.

10.46.289 Training & Public Relations

Various forms of training/simulations are conducted throughout the year for the Emergency Management Director. Public relations training involves citizens, and local preparedness, where citizens learn to become prepared for emergency situations. The Regional Homeland Security Advisory Committee (RHSOC) is a regional Committee involving 16 counties, which plans emergency operations for the region and reviews regional grant applications for funding recommendations.

10.46.530 Miscellaneous

Miscellaneous funds are budgeted for small items, such as printing, minor equipment replacement, and other items for emergency management purposes.

10.46.545 Communication Equipment

Radio repairs are budgeted to update individual radios, make any individual radio repairs as needed, and to replace the batteries in the portable radios.

10.46.547 Generator Upkeep and Siren

This account funds general maintenance and electricity service for the outdoor warning sirens. The City also has an annual maintenance Agreement with Altorfer Machinery for its large generator.

10.46.582 Floodwall Maintenance

This account funds all maintenance/repairs for the floodwall levy, with the exception of mowing.

10.46.584 Floodgate Install

While setting the floodgates is completed by City employees, the City hires contractors to provide the crane equipment necessary for employees to set the gates.

10.46.720 Utilities – Natural Gas

This account funds the natural gas bill for the Emergency Management Center.

10.46.722 Janitorial Supplies

This line item is to stock the facility with cleaning supplies, paper products, etc.

10.46.725 Maintenance & Repairs - Building

Repair expenses to the Emergency Operations Center are recorded in this account. This account generally funds materials, while the City employees perform much of the maintenance work.

AIRPORT

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
	PERSONNEL					
	Removed					
SUBTOTAL	PERSONNEL	0	0	0	0	0
	GENERAL OPERATIONS					
10.90.115	Reimbursement to Parks	46,773	0	0	0	0
10.90.227	Professional Services	3,095	27,619	0	0	0
10.90.231	Telephone & Internet	5,075	3,393	5,000	7,000	7,000
10.90.232	NDB Contract	900	180	750	750	750
10.90.234	Aviation Fuel	78,135	187,098	120,000	180,000	180,000
10.90.235	Office Supplies	89	75	400	300	300
10.90.284	Conf. Training & Memberships	70	57	500	500	500
10.90.383	Airport Mowing		0	0	0	0
10.90.533	Airport Equipment & Other	3,433	17,698	25,000	5,000	5,000
10.90.601	Fuel Systems	4,217	10,261	4,800	8,000	5,000
10.90.720	Utilities - Electric	4,878	10,264	5,500	5,500	5,500
10.90.721	Trash Collection	0	0	0	0	0
10.90.726	Maintenance & Repairs	13,716	5,614	13,500	30,000	7,500
SUBTOTAL	GENERAL OPERATIONS	160,381	262,259	175,450	237,050	211,550
	TOTAL OPERATIONAL EXPENSES	160,381	262,259	175,450	237,050	211,550
	CAPITAL EXPENSES					
10.90.909	Airport Improvement Project	0	267,665	554,000	800,000	Moved to 45 fund
10.90.912	Capital Equip Office & Computer	0	0	50,000	0	Moved to 45 fund
TOTAL	CAPITAL EXPENSES	0	267,665	604,000	800,000	0
TOTAL AIRPORT		160,381	529,924	779,450	1,037,050	211,550

CITY OF HANNIBAL

EXPENDITURE GUIDE

AIRPORT EXPENDITURES

10.90.231 Telephone & Internet

This account tracks the telephone and internet service expenses at the Airport.

10.90.232 NDB Contract

The WSI pilot vector is also known as an AWOS system (automated weather observation system), which contains sensors for cloud heights, visibility, wind direction, wind speed, temperature, and precipitation. The information is electronic and is updated every few minutes. Pilots access the pilot vector by phone, radio, or MoDOT's website.

10.90.234 Aviation Fuel

Jet A and LL fuel that is purchased for sale at the Airport is funded by this account. The revenue offset is 10.1131.

10.90.235 Office Supplies

Office supplies that may be needed for the Airport and any legal notices involving bid lettings pursuant to the city's policies, or public advertisements/public notices (AirNav) that may be required by the FAA are funded by this account.

10.90.284 Conferences, Training, & Memberships

This account covers the Airport's Aviation Membership, as well as any conferences/training we may need to attend.

10.90.533 Airport Equipment & Other

The Airport has snacks/drinks for sale for anyone using the airport facilities. Those vending items are purchased with this account, as well as any janitorial supplies or minor equipment purchases needed.

10.90.601 Fuel Systems

This includes testing required for the existing underground storage tank (LL100) & above ground storage tank (Jet-A). As well as any maintenance and repairs for the fuel systems.

10.90.720 Utilities

The Airport uses PWSD #1 of Ralls County and Missouri Rural Electric for the utilities at the Airport. Electrical expenses for runway lights are budgeted in this account.

10.90.726 Maintenance & Repairs

Funds are budgeted for general grounds maintenance, replacing runway lights, and other needs.

DOWNTOWN FLOODWALL REVENUE SUMMARY

FUND 20

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
20.1060	INVESTMENT INTEREST	1,638	475	675	4,000	2,000
20.1081	GENERAL FUND TRANSFER	0	0	0	0	0
20.1088	TAX ALLOCATION POST ENT. ZONE	0	0	0	0	0
	TOTAL	1,638	475	675	4,000	2,000

This program closed out active tax collection in FY 2014. Dollars remain here for specific repairs to the floodwall, re-sodding, and pump repairs.

20.1060 Investment Interest

Interest income from investments of the TIF Fund, and interest earned on the City's TIF bank account are credited to this particular account in the Downtown TIF Fund. Interest earned for the general bank account is accrued monthly, while the interest from investments varies from month to month. Downtown TIF funds are kept separate from other City monies.

20.1061 General Fund Transfer

This account was established in the event the Downtown TIF Fund needed to borrow from other governmental Funds to make a debt service payment. This account is dormant at the moment but remains in the books in case a situation arises.

20.1088 Tax Allocation Post Ent. Zone

This account was established in the event the City is awarded tax credits through the Enhanced Enterprise Zone program. This account is dormant at the moment but remains in the books in case a situation arises.

DOWNTOWN FLOODWALL

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
	PERSONNEL					
	None	0	0	0	0	0
	SUBTOTAL PERSONNEL	0	0	0	0	0
	GENERAL OPERATIONS					
20.67.598	Claims	8,869	0	0	0	0
	SUBTOTAL GENERAL OPERATIONS	8,869	0	0	0	0
	TOTAL OPERATIONAL EXPENSES	8,869	0	0	0	0
	CAPITAL EXPENSES					
20.67.911	Repair flood gate seal	0	46,000	46,000	10,500	46,000
	TOTAL CAPITAL EXPENSES	0	46,000	46,000	10,500	46,000
	DEBT SERVICE					
20.67.152	Tax Allocation- Repay General F	0	0	0	0	0
20.67.922	Repay Startup Debt	0	0	0	0	0
	TOTAL DEBT SERVICE	0	0	0	0	0
	TOTAL DOWNTOWN FLOODWALL	8,869	46,000	46,000	10,500	46,000

20.67.911 Repair Flood Gate Seal

The current seals on the flood gate are beyond their useful life span. This account covers the design, bidding, and construction of the flood gate seal replacement.

INFRASTRUCTURE TAX REVENUE SUMMARY

FUND 28

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
28.1007	1/2% Use Tax	0	0	0	0	195,000
28.1060	Investment Interest	0	0	0	2,000	25,000
28.1120	1/2 % Sales Tax	0	0	0	750,000	1,900,000
	TOTAL	0	0	0	752,000	2,120,000

28.1007 1/2% Use Tax

The City imposes an additional, limited City Use Tax of one half (1/2) percent for the sole purpose of funding city-wide infrastructure and remedial improvements. The City will deposit as received all moneys from this additional limited tax into a special trust fund or account kept separate and apart from all other funds of the City which will be used for the sole purpose of paying costs associated with infrastructure and remedial improvements including, without limitation, streets gutters and sidewalks; storm and sanitary sewerage; flood protection and levy improvements and equipment; demolition and removal; and emergency infrastructure projects.

28.1060 Investment Interest

Interest earnings on Infrastructure monies received are credited as revenues in this account.

28.1120 1/2% Sales Tax

The City imposes an additional, limited City Sales Tax of one half (1/2) percent for the sole purpose of funding city-wide infrastructure and remedial improvements. The City will deposit as received all moneys from this additional limited tax into a special trust fund or account kept separate and apart from all other funds.

INFRASTRUCTURE TAX

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
	PERSONNEL					
	None	0	0	0	0	0
	SUBTOTAL PERSONNEL	0	0	0	0	0
	GENERAL OPERATIONS					
28.28.149	Transfer to Other Funds	0	0	0	0	0
	SUBTOTAL GENERAL OPERATIONS	0	0	0	0	0
	TOTAL OPERATIONAL EXPENSES	0	0	0	0	0
	CAPITAL EXPENSES					
28.28.521	Street Paving	0	0	0	0	450,000
28.28.527	HPD Roof	0	0	0	0	150,000
28.28.562	Building Demolitions	0	0	0	0	100,000
28.28.528	Demolition St. Elizabeths (Portion)	0	0	0	0	1,400,000
	TOTAL CAPITAL EXPENSES	0	0	0	0	2,100,000
	TOTAL INFRASTRUCTURE TAX	0	0	0	0	2,100,000

28.28.521 Street Paving

This line-item is for ongoing resurfacing & maintenance of streets throughout the city. This work involves milling and overlay, chip sealing, asphalt patching, concrete slab repairs, and crack sealing.

28.28.527 HPD Roof

This account covers the replacement of the Police Department's roof.

28.28.562 Building Demolitions

This line is used for expenses related to demolition and code enforcement issues. The city places liens on all private properties it must demolish in order to recoup its demo costs. The city is not always able to recover these costs (some owners forfeit their properties through non-payment of taxes), but liens legally allow the city to recoup its costs.

28.28.528 Demolition St. Elizabeth's (portion)

The City is actively working with developers to obtain funding to put this property back into service as senior housing. However, if that falls through, the St. Elizabeth's Hospital (1970's addition) will need to be demolished.

SALES TAX CAP REVENUE SUMMARY

FUND 30

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
30.1007	1/2% Use Tax	178,793	157,500	192,200	180,000	195,000
30.1029	Insurance Reimbursement	0	0	0	0	0
30.1038	BPW Loan Proceeds	0	0	0	0	0
30.1060	Interest Income	0	1,500	1,500	53,000	26,500
30.1062	Sale of Capital Equipment	31,875	0	0	0	0
30.1065	Bond Investment Interest	0	0	0	0	0
30.1069	Miscellaneous Income	3,058	0	0	0	0
30.1082	Bond Proceeds	0	0	0	0	0
30.1120	1/2% Sales Tax	1,821,496	1,625,000	1,776,000	1,900,000	1,937,500
30.1137	BPW Utilities Repairs Reimb.	30,981	22,500	20,000	52,873	22,500
30.1163	Grants	115,500	0	0	0	0
	TOTAL	2,181,704	1,806,500	1,989,700	2,185,873	2,181,500

30.1007 1/2 Cent Use Tax

The City levies a use tax of ½% on all out-of-City purchases. The Use Tax is collected by the State of Missouri and remitted to the City of Hannibal on a monthly basis.

30.1060 Interest Income

Interest income earned on investments of ½ cent sales tax funds, or from the City's ½ cent sales tax bank account is credited to this account as investment income. The interest for the general bank account is accrued monthly, while the interest from investments varies from month to month.

30.1120 1/2 Cent Sales Tax

The City levies a Capital Improvement Sales Tax of one-half (1/2) of one percent on all retail purchase transactions conducted within the City limits. The ½ Sales Tax is collected by the State of Missouri and remitted to the City of Hannibal on a monthly basis. The Transportation Sales Tax was adopted by Hannibal voters, and is to be used strictly for street equipment, and street maintenance & construction.

30.1137 BPW Utility Repairs Reimbursement

This account receives reimbursements from the Board of Public Works for saw-cut repairs.

30.1163 State Grant

SALES TAX CAPITAL AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
	GENERAL OPERATIONS					
30.44.206	Transfer to Debt Service	969,584	970,199	975,000	975,000	975,000
30.44.207	Bond Fees	1,750	750	2,050	2,050	2,050
30.44.266	Rebate Sales Taxes	5,365	3,781	7,000	5,000	5,000
30.44.356	Gas, Oil & Grease	49,248	90,132	65,000	90,000	90,000
30.44.358	Equipment Maintenance	66,920	64,036	65,000	75,000	70,000
30.44.359	Tires	11,181	1,590	9,000	9,000	9,000
30.44.361	Contractual Services	0	0	0	0	0
30.44.471	Bridges & Barricades	0	0	0	0	0
30.44.472	Snow Removal/Rental Equipment	70,865	73,862	80,000	70,000	80,000
30.44.473	Street Sweeper Refuse	25,108	21,044	30,000	29,000	30,000
30.44.474	Utilities Saw Cuts Repairs	21,610	19,456	40,000	1,000	Moved to .678
30.44.475	Street Maintenance	68,352	0	0	0	0
30.44.476	Signage- Traffic	5,247	15,063	7,500	9,500	9,500
TOTAL GENERAL OPERATIONS		1,295,230	1,259,913	1,280,550	1,265,550	1,270,550
	CAPITAL EXPENSES					
30.68.361	Consulting Engineer / Archt.	0	630	2,000	500	2,000
30.68.527	Loan payment to BPW	0	0	0	0	0
30.68.678	Pavement Resurfacing	298,352	360,275	400,000	750,000	750,000
30.68.680	Street Projects - Construction	0	0	0	0	0
30.68.911	Capital Equipment	479,189	118,276	280,000	450,000	175,000
TOTAL CAPITAL EXPENSES		777,541	479,181	682,000	1,200,500	927,000
	2016 BOND STREET PROJECT					
30.45.923	2016 Bond Issuance Cost	0	0	0	0	0
30.45.924	2016 Bond Engineering Fees	0	0	0	0	0
30.45.925	2016 Bond St Repair & Replace	0	0	0	0	0
TOTAL 2016 BOND PROJECTS		0	0	0	0	0
TOTAL SALES TAX CAPITAL		2,072,771	1,739,094	1,962,550	2,466,050	2,197,550

CITY OF HANNIBAL

EXPENDITURE GUIDE

SALES TAX CAPITAL EXPENDITURES

30.44.206 Transfer to Debt Service

This line is to transfer bond payments to the Debt Service account for disbursement.

30.44.207 Bond Fees

2016 Bonds have semi-annual Trust fees of \$750 and the Federal Government now requires very detailed information reporting of all Municipal Bonds, changes in the community, changes in accounting practices, payment histories, audited financials, etc. These are submitted by our Bond Financial Adviser.

30.44.266 Rebate Sales Taxes

The City of Hannibal has Sales tax incentives with local businesses for construction and development required to invest in Hannibal. Sleep Inn (SCZ LLC) for construction of roadway will expire June 2030. Dutch Country Living, LLC 5-year agreement expires 2025. B & B Theatres' 15-year agreement expires 2034. This represents a 1/2% sales tax.

30.44.356 Gas, Oil, & Grease

This line item funds fuel and related items (oil, grease, hydraulic fluid, etc.).

30.44.358 Equipment Maintenance

This includes parts and labor for repairs on all equipment (trucks, tractors, sweepers, grader, backhoe, loaders, trailers, lawnmowers, chainsaws, etc.).

30.44.359 Tires

Includes new tires for trucks, tractors, heavy equipment, mowers, etc., as well as tire and tube repairs. Service charges and/or towing fees can also occur when a service representative is called to the Street Department facility.

30.44.472 Snow Removal/Rental Equipment

This line includes materials costs for snow removal operations: Salt, sand, rock, and liquid calcium chloride. Also, included are private contractor expenses, where extra-ordinary winter storm events necessitate the use of private contracts to augment departmental operations and expedite the snow removal operation. This account also funds hauling fees for transport of sand & rock for inventory, vehicle replacement parts during storms, for snowplows, and other items related to snow and ice removal.

30.44.473 Street Sweeper Refuse

Disposal of street sweepings to a landfill is part of the storm water mandate by DNR.

30.44.476 Signage - Traffic

The Street Department manufactures its own traffic control signs, used throughout Hannibal. This account funds the materials needed to make signs, as well as the hardware (poles, brackets, fixtures, etc.), and traffic paint.

30.68.361 Consulting Engineer/Architect

This line-item is for recording the cost involved with bringing outside consulting in for engineering of issues as they evolve over the year.

30.68.678 Pavement Resurfacing

This line-item is for resurfacing & maintenance of streets throughout the city. This work involves milling & overlay, chip sealing, asphalt patching, concrete slab repairs, and crack sealing. This also includes costs for materials used to repair street due to Board of Public Works utilities repair. These costs are paid by BPW, and the revenue is reported on 30.1137.

30.68.911 Capital Equipment

This line item is used for purchasing and/or replacing Capital Equipment items (sweepers, trucks, tractors, etc.).

RIVERFRONT FUND

FUND 37

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
37.1060	Interest Income	84	191	200	3,500	2,000
37.1064	Rent	0	0	0	12,000	19,000
37.1161	Contract Fee	25,000	0	5,000	5,000	0
37.1162	Passenger Fees	0	0	0	3,849	4,000
	TOTAL	25,084	191	5,200	24,349	25,000

37.1060 Interest Income

The interest earnings on Riverfront monies (rent and passenger fees) received are credited as revenues in this account.

37.1064 Rent

This account receives the dock rental fees for Canton Marine Towing (\$12,000 annually) and Mark Twain Riverboat (\$7,000 annually).

37.1162 Passenger Fees

The American Queen Steamboat Operating Company and Viking USA have entered into an agreement with the City where there is a basic rent of \$1 per passenger when docking at the Hannibal Riverfront.

RIVERFRONT FUND

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
	PERSONNEL					
	None	0	0	0	0	0
SUBTOTAL PERSONNEL		0	0	0	0	0
	GENERAL OPERATIONS					
37.37.220	Maintenance	0	0	0	0	5,000
SUBTOTAL GENERAL OPERATIONS		0	0	0	0	5,000
TOTAL OPERATIONAL EXPENSES		0	0	0	0	5,000
	CAPTIAL EXPENSES					
37.37.705	Engineering/Design	0	0	0	0	0
37.37.708	Restroom Construction	0	0	0	0	0
TOTAL CAPITAL EXPENSES		0	0	0	0	0
TOTAL RIVERFRONT FUND		0	0	0	0	5,000

37.37.220 Maintenance

This account covers any maintenance and repairs of Riverfront gangways, docks, river wall, etc.

PARKS REC FUND SUMMARY

Beginning Fund Balance		\$ 1,699,720
Revenues		\$ 2,527,950
Funds Available for FY24		\$ 4,227,670
Operating Expenditures	Total Budget	
38.37- Riverfront Development	\$ -	
38.38- Parks	\$ 2,209,599	
38.39- Ramp Park	\$ 24,500	
38.40- Pool	\$ 221,300	
38.50- Bear Creek	\$ 60,765	
38.91- Marina	\$ 4,000	
Total Operating Expenditures		\$ 2,520,164
Ending Fund Balance		\$ 1,707,506

PARKS & REC REVENUE SUMMARY

FUND 38

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
38.1007	1/2% Use Tax	178,793	197,830	192,200	192,000	195,000
38.1028	P&R Armory Rent	12,910	17,131	12,000	12,000	12,000
38.1029	Insurance Reimbursement	0	3,920	0	0	0
38.1030	P&R Donations	59,757	34,670	10,000	10,000	15,000
38.1031	P&R Concessions	16,872	41,408	24,000	38,000	40,000
38.1034	Vending Machine Revenue	34	75	100	0	0
38.1035	Shelter House Fees	5,371	4,804	3,750	3,750	4,000
38.1040	Grants	49,811	0	0	0	100,000
38.1046	Special Rec. Pool Lessons	3,420	2,220	2,400	3,000	3,000
38.1047	P & R Municipal Pool Income	34,081	78,200	57,000	75,000	75,000
38.1049	P & R Pettibone Trust	5,043	4,798	5,000	4,275	4,000
38.1060	Investment Interest	4,307	8,090	5,000	30,000	25,000
38.1062	Sale of City Owned Property	0	0	0	0	0
38.1069	Miscellaneous Income	4,486	152,183	1,200	1,200	1,200
38.1072	Ramp Park Admissions	8,236	4,846	6,700	5,500	6,000
38.1073	Mowing Reimbursement- Airport	0	0	0	0	0
38.1081	Horseshoes Fees	360	440	0	0	0
38.1087	Transfers from Other Depts	40,000	0	0	0	0
38.1096	Janitorial Reimbursement- Gen Fund	21,170	0	21,805	21,805	0
38.1116	Bond Proceeds	0	0	0	0	0
38.1119	SRV Reimb. From Other Depts	46,773	0	0	0	0
38.1120	1/2% Sales Tax	1,821,496	1,942,038	1,776,000	1,776,000	1,937,500
38.1161	FEMA/SEMA Grants	94,239	0	0	0	0
38.1191	CARES Act Revenues	2,219	0	0	0	0
38.1223	Boat Slip Rental Fees	11,322	11,473	10,000	14,000	14,000
38.1224	Gas/Oil Sales- Marina		5,000	5,000	0	0
38.1225	Temp Boat Slip Rental Fees	1,620	3,700	2,500	3,500	3,500
38.1255	Program Fees (New Programs)	5,766	7,515	5,000	7,500	7,500
38.1262	Riverfront Dev.- BPW Electric	0	0	0	0	0
38.1280	Bear Creek Rentals	0	0	0	300	2,000
38.1281	Bear Creek Concessions	0	0	0	824	28,000
38.1282	Bear Creek Leagues	0	0	0	1,560	27,000
38.1283	Bear Creek Competitive Leagues	0	0	0	675	12,000
38.1284	Bear Creek Donations	0	0	0	0	15,000
38.1999	YMCA Baseball Contract	0	1,250	1,250	1,250	1,250
	SUB-TOTAL	2,428,086	2,521,591	2,140,905	2,202,139	2,527,950
38.1116	Bond Proceeds Series 2018	0	0	0	0	0
	TOTAL	2,428,086	2,521,591	2,140,905	2,202,139	2,527,950

CITY OF HANNIBAL

REVENUE GUIDE

PARKS DEPARTMENT

38.1007 ½ Cent Use Tax

The City levies a use tax of ½% on all out-of-City purchases. The Use Tax is collected by the State of Missouri and remitted to the City of Hannibal on a monthly basis.

38.1028 Parks & Rec. Armory Rent

The Admiral Coontz Armory is rented to individuals/organizations.

38.1030 Parks & Rec. Donations

Citizens occasionally make donations to help offset project or program costs.

38.1031 Parks & Rec. Concessions

All of the revenue generated at the concession stand at the pool is received through this account.

38.1034 Vending Machine Revenue

The Armory has vending machines inside the building.

38.1035 Shelter House Fee

Parks & Recreation takes reservations for shelters on Parks properties.

38.1040 Grants

When the Parks Department receives grants, the money goes into this account until it is allocated for use.

38.1046 Special Rec. Pool Lessons

Swimming lessons are offered at the Community Pool.

38.1047 P & R Municipal Pool Income

Admission is charged at the Community Pool.

38.1049 Pettibone Trust

When Mr. Pettibone donated the land for Riverview Park to the Parks Department, he created a trust fund to help finance repairs and maintenance. Proceeds are received once each year and are deposited into this account.

38.1060 Investment Interest

Interest that was accrued on investments or from the bank account is put into this account. The interest for the bank account is accrued monthly, while the interest from investments varies from month to month. This interest income relates only to the Park Fund, which is segregated from other City money.

38.1069 Miscellaneous Income

Any other small revenue items would go into this account.

38.1072 Ramp Park Admissions

Funds from admissions and from the sale of snacks at Ramp Park are deposited into this account.

38.1081 Horseshoes

Horseshoes is one of the programs Parks & Recreation sponsors at the Armory, and there is a fee to participate.

38.1087 Transfers from Other Departments

This account was previously used for depositing transfers from other Departments. This account is no longer in use.

38.1096 Janitorial Reimbursement from General Fund

The City and Parks Department share one full-time employee to clean the parks and various City facilities. The General Fund will reimburse the Parks Department the amount that was spent on a part-time person to do those same facilities.

38.1120 Half Cent Sales Tax

The City levies a sales tax of one-half (1/2) of one percent on all retail purchase transactions conducted within the City limits. The ½ Sales Tax is collected by the State of Missouri and remitted to the City of Hannibal on a monthly basis this is then deposited into the Parks & Rec. Account. Such funding must be used for Parks purposes only.

38.1223 Annual Boat Slip Rentals

Fees are charged to rent slips at the Hannibal Marina – the fee amount is based on boat length (\$2.75 per foot).

CITY OF HANNIBAL

REVENUE GUIDE

38.1225 Temporary Boat Slip Rentals

The Parks & Recreation Department collects a fee to rent a temporary (1 month or overnight) slip at the Hannibal Marina.

38.1255 Programs Fees (New Programs)

These revenues are from the fees charged to participate in various Parks & Recreation programs.

38.1280 Bear Creek Rentals

The Hannibal Parks & Recreation Department purchased the Bear Creek Sports Complex in FY 2022. This account receipts money received from the rental of Bear Creek Sports Complex.

38.1281 Bear Creek Concessions

This account receipts money received from Concessions sold at the Bear Creek Sports Complex.

38.1282 Bear Creek Leagues

This account receipts money received from sign-ups for Non-Competitive Leagues held at Bear Creek Sports Complex.

38.1283 Bear Creek Competitive Leagues

This account receipts money received from sign-ups for Competitive Leagues held at Bear Creek Sports Complex.

38.1282 Bear Creek Donations

This account receipts money received as donations specifically for the Bear Creek Sports Complex.

38.1999 YMCA Programs

The YMCA contracts with Parks & Recreation to pay a fixed fee each year for the right to use the ball fields.

PARKS & RECREATION

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
	PERSONNEL					
38.38.101	Salaries	568,910	505,438	559,829	559,829	617,000
38.38.104	Social Security	46,086	41,011	42,833	42,833	54,622
38.38.105	Hospitalization	147,842	133,626	153,250	153,250	153,250
38.38.106	LAGERS	80,146	74,168	84,534	84,534	93,167
38.38.109	Unused Sick Leave	7,947	7,189	7,621	7,621	8,638
38.38.116	P & R Seasonal Laborers	62,492	56,763	55,000	65,000	97,000
	SUBTOTAL PERSONNEL	913,423	818,195	903,066	913,066	1,023,677
	GENERAL OPERATIONS					
38.38.108	Uniforms	5,105	7,399	5,200	5,200	5,200
38.38.112	Physicals - Hiring Expense	0	0	200	175	200
38.38.115	CSO Officer Salary Share to GF	14,789	0	0	0	0
38.38.174	Property Buyouts	0	0	0	3,192	0
38.38.178	Contracted Services	10,674	15,224	10,000	16,000	16,000
38.38.215	Shooters' Education	0	2,231	3,800	3,800	3,800
38.38.217	Apportionment	20,751	21,033	21,033	21,033	12,000
38.38.231	Telephone	5,559	7,882	6,500	6,500	6,800
38.38.234	IPAD	694	720	0	353	375
38.38.235	Office Supplies	3,534	4,375	2,900	2,900	2,900
38.38.236	Postage	337	466	400	1,200	500
38.38.240	Audit	2,700	3,803	3,802	3,780	3,900
38.38.266	Sales Tax Rebate	5,365	3,781	7,000	7,000	7,000
38.38.275	Computer/Printer/Software	9,457	11,215	6,500	8,200	8,500
38.38.283	Advertising Expense	8,203	9,173	11,000	11,000	11,000
38.38.284	Conferences & Training	3,767	2,794	4,500	4,500	6,000
38.38.343	Radio Maintenance	774	774	640	775	775
38.38.356	Gas, Oil, and Grease	24,527	34,272	36,000	48,000	48,000
38.38.358	Equipment Maintenance	47,685	49,293	48,000	48,000	48,000
38.38.444	2019 Flood Expense	10,614	0	0	0	0
38.38.450	Park Maintenance & Repair	179,698	76,815	150,000	130,000	150,000
38.38.501	General Recreation	3,081	10,320	12,000	12,000	12,000
38.38.536	Light Equipment	3,964	1,189	0	0	0
38.38.537	Expense projects	58	20,094	0	0	0
38.38.585	Fireworks Contract	3,750	3,750	3,750	3,750	3,750
38.38.597	Bond Fees	1,250	1,278	1,250	1,250	1,250
38.38.599	Contingency	69	0	1,000	0	0
38.38.702	Bond Payment	199,977	200,000	200,000	200,000	200,000
38.38.720	Utilities - Gas	5,322	14,551	10,000	10,000	10,000
38.38.721	Trash Collection	8,184	8,428	10,000	10,000	10,000
38.38.722	Janitorial Supplies	14,823	12,842	9,500	12,500	14,000
38.38.725	Maintenance & Repair - Building	15,230	14,848	15,000	15,000	15,000
38.38.815	Unemployment	1,372	0		0	0
38.38.840	Flood Insurance	864	869	869	972	972
38.38.850	MIRMA	60,849	77,073	74,200	74,200	78,000
	SUBTOTAL GENERAL OPERATIONS	673,025	616,492	655,044	661,280	675,922
	TOTAL OPERATIONAL EXPENSES	1,586,448	1,434,687	1,558,110	1,574,346	1,699,599

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
	CAPITAL EXPENSE-DEBT SVC					
38.38.902	Master Plan Capital Improvements	406,524	662,388	400,000	275,000	375,000
38.38.910	Capital Improvement Office	0	0	0	0	0
38.38.911	Capital Equipment	91,152	132,475	350,000	416,000	135,000
38.37.xxx	Total Riverfront	2,140,345	0	0	0	0
TOTAL CAPITAL EXPENSES		2,638,021	794,863	750,000	691,000	510,000
TOTAL GENERAL PARKS & RECREATION		4,224,469	2,229,550	2,308,110	2,265,346	2,209,599

CITY OF HANNIBAL

EXPENDITURE GUIDE

PARKS EXPENDITURES

38.38.101 Salaries

This account funds partial salaries of the Director of Central Services and Public Works Management Assistant (balance for both is paid by DPW), and 25% of the Fiscal Management Assistant (balance paid by ARP). As well as seven (7) maintenance workers. The account also includes estimated OT costs.

38.38.104 Social Security

Social security is budgeted at 7.65% of salaries and overtime.

38.38.105 Hospitalization

Monthly premiums are initially budgeted in this account and paid to the Self-Insurance Fund. The self-Insurance Fund then remits the premiums to the City's carriers for regular coverage.

38.38.106 LAGERS

The City participates in LAGERS (Local Government Employee Retirement System), which is a defined benefit pension program for employees. This account funds Parks & Recreation employees only.

38.38.109 Unused Sick Leave

City policy allows employees with at least 5 years of service who separate in good standing to be paid for unused sick leave, up to a specified maximum amount. This Unused Sick Leave Fund is for only Parks & Recreation employees only.

38.38.116 P&R Seasonal Laborers

This account funds seasonal employees to work 40 hours per week during the summer months, as well as multiple part-time employees to staff the Admiral Coontz Armory year-round.

38.38.108 Uniforms

This line item covers any uniform related expenses for Parks & Recreation employees, including safety boots purchases.

38.38.112 Physicals – Hiring Expenses

This line covers physicals for new hires and random drug/alcohol tests.

38.38.178 Contracted Services

This account covers third-party contractual fees, such as pest control, ice machine, Armory floor mats/mops, etc.

38.38.215 Shooters' Education

The Shooters' Education Program is operated largely through volunteers, where gun safety, personal responsibility, and values are taught to young people. This line covers any expenses for the program and awards banquet.

38.38.217 Apportionment

In Fiscal Year 2014/15 the City determined that Library, Parks, and HCVB will be charged a cost apportionment for costs absorbed by General Fund in payroll, HR, Legal, etc.

38.38.231 Telephone

The account covers all cell phone and land line telephone charges for Parks, the Ramp Park, and the Aquatic Center.

38.38.234 IPAD

The Parks Department has two IPADS that are used by the Director of Central Services and a Parks Maintenance Lead. This account is for the internet connection and software-related expenses.

38.38.235 Office Supplies

This account funds copy paper, envelopes, and other small office supplies for daily use.

38.38.236 Postage

This account is for all postage/mailings used by the Parks Department.

38.38.240 Audit

The City of Hannibal has an independent audit conducted each fiscal year, and the Parks & Recreation Department, as one of the audited business units, contributes toward this overall cost.

38.38.266 Sales Tax Rebate

The City of Hannibal has Sales tax incentives with local businesses for construction and development required to invest in Hannibal. Sleep Inn (SCZ LLC) for construction of roadway will expire June 2030. Dutch Country Living, LLC 5-year agreement expires 2025. B & B Theatres' 15-year agreement expires 2034. This represents a 1/2% sales tax.

CITY OF HANNIBAL

EXPENDITURE GUIDE

38.38.275 Computer/Printer/Software

This line item funds replacement computers, printers, and any other technology needed by the department.

38.38.283 Advertising Expense

The Parks department works very hard to provide quality programs that meet the desires and enjoyment of the community but must promote these programs so residents can become aware of them.

38.38.284 Conferences & Training

These funds are for continuing education (seminars, training, etc.), and for employees to attend a State parks convention.

38.38.343 Radio Maintenance

The Parks & Recreation Department purchases a radio license each year. This license allows the department to use vehicle radios and communicate with one another. This line item is also used for radio repair/replacement.

38.38.356 Gas, Oil, and Grease

This account funds all gasoline and oil purchases for the parks department vehicles

38.38.358 Equipment Maintenance

This account covers all maintenance needed on the vehicle fleet, the mower fleet, and all other Parks equipment.

38.38.450 Park Maintenance

This account funds all ongoing maintenance in parks, which includes supplies, building, and landscaping materials, etc.

38.38.501 General Recreation

The department purchases a host of recreational and sporting equipment every year for varying Parks programs.

38.38.585 Fireworks Contract

This account is used for funding a portion of the fireworks display in the City. An equal portion of the funding for this event is paid for by the General Fund.

38.38.597 Bond Fees

This account is for Parks portion of the Series 2018 bond fees \$625 semi-annual (Tourism pays \$125 semi-annual).

38.38.702 Bond Payment

The payment for the 2018 Riverfront Bond comes from here. Final payment will be made in September of 2038.

38.38.720 Utilities – Natural Gas

This account is for all utilities (gas/electric/etc.) at parks, the Armory, Pool, Skate Park, and Bear Creek Sports Complex.

38.38.721 Trash Collection

The department oversees a contract with a local trash hauler for regular pick-up of all dumpsters at all City Parks, and the Park Maintenance Building. This also covers miscellaneous dumpster fees for special events.

38.38.722 Janitorial Supplies

All janitorial and first aid supplies for Parks properties come out of this account. Some supplies are purchased to be distributed to other departments and Parks are reimbursed from the General Fund at the end of the fiscal year.

38.38.725 Maintenance & Repair - Building

General maintenance and repairs to park buildings throughout the community are budgeted here.

38.38.840 Flood Insurance

The Parks Department carries a Flood Insurance policy for facilities located within the flood plain.

38.38.850 MIRMA

MIRMA is the Missouri Insurance Risk Management Association, the City's liability, tort, and property insurance carrier. MIRMA premiums for FY 2024 are budgeted at 11.31% or \$11.31 per \$100 of the gross City salaries and wages with reduction factors given for loss prevention, loss experience, and annual evaluation results. This amount represents the Parks fund, which includes employees who work full-time and seasonal, and those at the pool, ramp park, and marina.

38.38.902 Master Plan Capital Improvements

This account is for Parks Capital Improvement projects (i.e., shelters, new bathrooms, tennis court resurfacing, etc.).

38.38.911 Capital Equipment

This line item is used for purchasing and/or replacing larger Capital Equipment items (trucks, mowers, tractors, etc.).

RAMP PARK

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
	PERSONNEL					
38.39.116	Part-time Salaries	14,081	13,104	16,480	16,480	19,000
38.39.104	Social Security	1,077	1,001	1,261	1,261	1,700
SUBTOTAL PERSONNEL		15,158	14,105	17,741	17,741	20,700
	GENERAL OPERATIONS					
38.39.530	Miscellaneous	3,692	3,025	3,800	3,800	3,800
SUBTOTAL GENERAL OPERATIONS		3,692	3,025	3,800	3,800	3,800
TOTAL OPERATIONAL EXPENSES		18,850	17,130	21,541	21,541	24,500
	CAPITAL EXPENSES					
	None	0	0	0	0	0
TOTAL CAPITAL EXPENSES		0	0	0	0	0
TOTAL PARKS & RECREATION- RAMP		18,850	17,130	21,541	21,541	24,500

38.39.116 Part-Time Salaries

This account funds a manager and staff to supervise the Ramp Park facility.

38.39.104 Social Security

Social security costs project at 7.65% of gross salaries and wages.

38.39.530 Miscellaneous

Food and concessions are purchased and sold at retail at the ramp park. The account also covers ongoing maintenance and supplies that are required at the park.

POOL

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
	PERSONNEL					
38.40.116	Part-time Salaries (38.40.101)	20,123	79,000	81,370	135,000	142,000
38.40.104	Social Security	1,539	7,358	6,225	10,000	11,000
SUBTOTAL PERSONNEL		21,662	86,358	87,595	145,000	153,000
	GENERAL OPERATIONS					
38.40.108	Uniforms	2,353	3,001	2,600	2,800	2,800
38.40.513	Concessions	14,109	27,874	15,000	24,000	27,500
38.40.514	Chemicals	12,059	19,169	16,500	18,500	19,000
38.40.515	Program Training	3,877	4,823	3,000	3,200	5,000
38.40.519	Maintenance & Repair	38,626	11,158	10,000	22,000	14,000
SUBTOTAL GENERAL OPERATIONS		71,024	66,025	47,100	70,500	68,300
TOTAL OPERATIONAL EXPENSES		92,686	152,383	134,695	215,500	221,300
	CAPITAL EXPENSES					
	None	0	0	0	0	0
TOTAL CAPITAL EXPENSES		0	0	0	0	0
TOTAL PARKS & RECREATION- POOL		92,686	152,383	134,695	215,500	221,300

38.40.116 Part-Time Salaries

This account funds the salary of the pool managers, lifeguards, front desk personnel, and concession personnel.

38.40.104 Social Security

Social Security is 7.65% of the gross salaries.

38.40.108 Uniforms

The Parks Department supplies swimsuits, uniforms, and shirts for all pool personnel.

38.40.513 Concessions

This account covers all soda, food, condiments, and minor equipment for the pool concession stand for resale.

38.40.514 Chemicals

This account covers all of the chemicals needed to run the Hannibal Aquatic Center.

38.40.515 Program Training

This account pays for all training and safety courses, including all books and instruction manuals for lifeguards.

38.40.519 Maintenance & Repair

The funds are used for general pool maintenance necessary throughout the year.

BEAR CREEK SPORTS PARK

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
	PERSONNEL					
38.50.116	Part-Time Employees	0	0	0	0	10,000
38.50.104	Social Security	0	0	0	0	765
	SUBTOTAL PERSONNEL	0	0	0	0	10,765
	GENERAL OPERATIONS					
38.50.119	Contracted Officials	0	0	0	0	10,000
38.50.178	Contracted Services	0	0	0	0	5,000
38.50.283	Bear Creek Advertising	0	0	0	0	1,500
38.50.450	Maintenance & Repair	0	0	0	0	10,000
38.50.513	Concessions	0	0	0	0	20,000
38.50.721	Trash Hauling	0	0	0	0	1,500
38.50.725	Building Maintenance	0	0	0	0	2,000
	SUBTOTAL GENERAL OPERATIONS	0	0	0	0	50,000
	TOTAL OPERATIONAL EXPENSES	0	0	0	0	60,765
	CAPITAL EXPENSES					
	None	0	0	0	0	0
	TOTAL CAPITAL EXPENSES	0	0	0	0	0
	TOTAL PARKS & REC- BEAR CREEK	0	0	0	0	60,765

38.50.116 Part-Time Employees

This account funds part-time staff that work at Bear Creek during games/tournaments/practices.

38.50.104 Social Security

Social Security is 7.65% of the gross salaries.

38.50.108 Uniforms

This line item covers the cost of the league t-shirts that are purchased each season for various teams.

38.50.119 Contracted Officials (Umpires)

Umpires are hired on a contract basis and are paid based on the number and type of games worked.

38.50.178 Contracted Services

This account covers third-party contractual fees, such as pest control, porta potty rent, etc.

38.50.283 Bear Creek Advertising

Advertising expenses for Bear Creek are budgeted here. This includes any newspaper ads, flyers, banners, etc.

38.50.450 Maintenance & Repair

This account funds all ongoing grounds maintenance at Bear Creek, including supplies, landscaping materials, etc.

38.50.513 Concessions

This account covers all soda, food, condiments, and minor equipment for the Bear Creek concession stand for resale.

38.50.721 Bear Creek Trash

The department has a contract with a local trash hauler for regular pick-up of a dumpster at Bear Creek.

38.50.725 Building Maintenance

MARINA

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
	PERSONNEL					
38.91.116	Salaries Part-Time	0	0	8,000	0	0
38.91.104	Social Security	0	0	612	0	0
SUBTOTAL	PERSONNEL	0	0	8,612	0	0
	GENERAL OPERATIONS					
38.91.156	Maintenance	2,269	6,141	2,000	5,000	3,000
38.91.530	Miscellaneous	89	142	1,000	250	1,000
SUBTOTAL	GENERAL OPERATIONS	2,358	6,283	3,000	5,250	4,000
	TOTAL OPERATIONAL EXPENSES	2,358	6,283	11,612	5,250	4,000
	CAPITAL EXPENSES					
	None	0	0	0	0	0
TOTAL	CAPITAL EXPENSES	0	0	0	0	0
	TOTAL PARKS & RECREATION- MARINA	2,358	6,283	11,612	5,250	4,000

38.91.156 Maintenance

This account is for general maintenance specific to the Marina – including work on the docks, gangway, etc.

38.91.530 Miscellaneous

Budgeted amount for miscellaneous expenditures that do not fall under maintenance.

RIVERFRONT DEVELOPMENT

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
	GENERAL EXPENSES					
38.37.701	Bond issue cost	0	0	0	0	0
38.37.705	Engineering/Design	20,667	2,106	0	0	0
38.37.707	Riverfront Construction	958,756	718	0	0	0
TOTAL RIVERFRONT DEVELOPMENT		979,424	2,824	0	0	0

NOTHING BUDGETED FOR FY 24

SELF INSURANCE FUND REVENUE SUMMARY

FUND 40

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
40.1029	Insurance Reimbursement	321,168	112,109	0	65,000	65,000
40.1060	Investment Interest	57,706	31,461	15,000	80,000	40,000
40.1101	City Premiums	2,020,600	2,010,306	2,229,042	2,229,042	2,230,000
40.1102	BPW Premiums	1,245,890	1,269,840	1,424,755	1,424,755	1,424,750
40.1127	Vision Premiums	18,409	11,871	13,076	13,076	13,076
40.1128	Rebates/Misc Income	43,081	135,489	40,000	30,000	40,000
	TOTAL	3,706,854	3,571,076	3,721,873	3,841,873	3,812,826

40.1029 Insurance Reimbursement

This account receives payments from insurance companies in settlement of medical claims.

40.1060 Investment Interest

Interest that was accrued on investments or from the bank account is put into this account. The interest for the bank account is accrued monthly, while the interest from investments varies from month to month. This income pertains to this fund only and is kept separate from other funds.

40.1101 City Premiums

The City allocates health care expenses each year for employees, which are expensed from their respective governmental Funds/Departments and credited to this account as Self-Insurance Fund revenues. At the end of each month the money is swept from each department and put into this account and deposited into the self insurance fund bank account. Further, when doing payroll each employee that opts to pay for the family insurance premium pays incurs salary deductions with pre-tax dollars. Such deductions are also credited to this account as revenues.

40.1102 BPW Premiums

The Board of Public Works (BPW) allocates health care expenses each year for employees, which are expensed from their budget and credited to this account as Self-Insurance Fund revenues. Further, when doing payroll each BPW employee that opts to pay for the family insurance premium pays incurs salary deductions with pre-tax dollars. Such deductions are also credited to this account as revenues. The only difference between this and the city premiums is that the BPW premiums are the premiums of only the Board of Public Works' employees.

40.1127 Vision Service Plan BPW Premiums

Vision coverage is offered to employees when employees pay 100% of the premium. City employees' contributions are collected via P/R deduction directly to this account. BPW employee's premiums are brought to this account via check payment from BPW.

40.1128 Rebates/Misc. Income

This account records rebates from pharmacy or other discounts earned, as well as any miscellaneous income

SELF-INSURANCE FUND

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
	PERSONNEL					
	Removed					
	SUBTOTAL PERSONNEL	0	0	0	0	0
	GENERAL OPERATIONS					
40.70.236	Postage/Office Supplies	237	289	500	200	300
40.70.272	Re-Issue INS Claims	0	3,000	0	0	0
40.70.276	ACA Tax Expense (PCORI)	1,393	989	1,578	1,578	1,614
40.70.277	Claims Negotiation Fees	12,124	3,158	5,000	0	3,000
40.70.278	Vision Care Premiums	17,452	12,837	14,000	14,000	14,000
40.70.279	Third Party Administration (TPA)	348,836	513,554	731,827	700,000	730,000
40.70.280	Claims - Medical & Dental	3,148,449	2,148,750	3,105,000	2,700,000	3,150,000
40.70.281	Claims- Pharmaceutical	370,652	858,426	736,063	620,000	585,000
40.70.282	Additional Employee Benefit Program	4,300	2,790	5,000	3,000	4,000
40.70.284	Conferences and Training	126	0	375	638	500
40.70.587	Professional Services	0	0	0	0	0
	TOTAL GENERAL OPERATIONS	3,903,569	3,543,793	4,599,343	4,039,416	4,488,414
	CAPITAL EXPENSES					
	None	0	0	0	0	0
	TOTAL CAPITAL EXPENSES	0	0	0	0	0
	TOTAL SELF-INSURANCE FUND	3,903,569	3,543,793	4,599,343	4,039,416	4,488,414

CITY OF HANNIBAL

EXPENDITURE GUIDE

SELF INSURANCE EXPENDITURES

40.70.236 Postage/Office Supplies

Postage and copy expense for the Self Insurance Medical & Dental Health Program. This includes board member and employee mailings, mandated notifications, bid publications, and other "office" related expenses for the Fund.

40.70.276 ACA Tax Expense (PCORI)

Affordable Care Act Tax Expenses - PCORI has a varying fee per covered life. The Transitional Reinsurance fees expired 2017, however, the PCORI fees will extend through 2029, due July annually.

40.70.277 Claims Negotiation Fees

This line is to pay the negotiating companies a percentage of the savings they are able to obtain on the Plan's behalf, for services rendered at out of network providers.

40.70.278 Vision Care Premiums

The City offers vision coverage as a voluntary benefit for employees and dependents solely at the expense of the employee. Payments are collected in the revenue accounts of Fund 40 and the premiums are paid from Fund 40. This allows easier tracking for premium payments.

40.70.279 Third Party Administration (TPA)

This account funds the third-party administrative costs for the medical, dental, and pharmaceutical claims, as well as stop loss coverages and membership fees. This also now includes brokerage fees that have previously been a part of the insurance paid premiums. This also includes PCP and OCC medical services through the BWA program.

40.70.280 Claims – Medical & Dental

The City of Hannibal operates a partially funded self-insurance program for employees. The program carries a large stop loss deduction and pays all health care claims below this amount from its own Fund. The Employee Benefit Trust Board (EBTB) continues to explore options to assist in keeping healthcare claims down to avoid a premium increase to both employees and the BPW/City.

40.70.281 Claims - Pharmaceutical

The EBTB utilizes an independent administrator to negotiate and channel the purchase of Medical physician prescribed pharmaceuticals at the best possible price, self-insurance funds are used to pay the claims.

40.70.282 Additional Employee Benefit Program

The EBTB hosts annual Wellness and Flu Vaccine clinics to employees and eligible dependents at no cost to the participant and are now included in the BWA program costs. The EAP Service (3 visits) is available at no cost to enrolled and eligible dependents from three (3) local providers.

40.70.284 Conferences and Training

Conferences, training, and annual meetings allow members of the Administration and EBTB to attend informational meetings through the Employers Health Coalition and other governmental & ACA training.

DARE FUND

FUND 42

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
42.1060	Investment Interest	38	43	30	30	50
42.1177	Donations	10,883	8,219	12,000	12,000	12,000
	TOTAL	10,921	8,262	12,030	12,030	12,050

42.1060 Investment Interest

Interest that was accrued on investments or from the bank account is put into this account. The interest for the bank account is accrued monthly, while the interest from investments varies from month to month.

42.1177 Donations

Donations for the DARE program from the community/organizations as well as monies raised during fund-raising activities.

DARE FUND

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
42.49.597	Banking Fees	0	0	0	0	0
42.49.598	Claims	10,657	7,492	12,000	12,000	12,000
TOTAL DARE FUND		10,657	7,492	12,000	12,000	12,000

42.49.598 Claims

This line covers expected expenditures for the DARE program, community education for "At-risk" youth programs and children-related events (Annual Halloween Party, youth dances, and carnival).

CAPITAL EXPENDITURES (REVENUE)

FUND 45

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
45.1060	Investment Interest	0	0	0	0	28,000
45.1069	Misc. Income	0	0	0	0	0
45.1080	Transfer from Other Funds	0	0	0	0	791,362
45.1192	Transfer from General Fund	0	0	0	0	272,938
	TOTAL	0	0	0	0	1,092,300

45.1060 Investment Interest

Interest that was accrued on investments or from the bank account is put into this account. The interest for the bank account is accrued monthly, while the interest from investments varies from month to month.

45.1080 Transfer from Other Funds

Monies transferred from funds other than General Fund for capital projects.

45.1192 Transfer from General Fund

Monies transferred from the General Fund for capital projects.

CAPITAL EXPENDITURES

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
	ARP					
45.20.237	Cap Exp Office Equipment	0	0	8,000	5,200	0
45.20.275	Cap Exp Computers/ Software	0	0	0	0	35,500
	BUILDING INSPECTOR					
45.22.275	Cap Exp Computer Equipment	0	0	0	0	0
45.22.355	Cap Exp Vehicles	0	0	0	0	0
	CITY HALL					
45.23.275	Cap Exp Computer Equip	52,960	0	5,000	0	0
45.23.725	Cap Exp Building Repairs/Impr	0	0	650,000	0	45,000
	COLLECTOR					
45.24.275	Cap Exp Computer Equipment	0	0	0	0	0
	DEPT OF PUBLIC WORKS					
45.26.901	Capital Equipment	0	0	9,000	0	0
45.26.902	Capital Projects	271,506	0	0	0	0
	FIRE DEPARTMENT					
45.31.355	Cap Exp Vehicles	0	0	0	0	137,800
45.31.533	Cap Exp Equipment	0	0	0	0	0
45.31.725	Cap Exp Building Repairs/Impr	0	0	0	0	50,000
	MUNICIPAL COURT					
45.36.275	Cap Exp Computer Equipment	0	0	0	0	0
	POLICE DEPARTMENT					
45.42.355	Cap Exp Vehicles	0	0	0	0	737,500
45.42.533	Cap Exp Equipment	0	0	0	0	16,000
45.42.725	Cap Exp Building	0	0	0	0	42,500
	EMERGENCY MANAGEMENT					
45.46.901	Capital Equipment	0	0	0	0	0
45.46.902	Capital Projects	0	0	0	0	0
	AIRPORT					
45.90.901	Capital Equipment	0	0	0	0	0
45.90.902	Capital Projects	0	0	0	0	0
TOTAL CAPITAL EXPENDITURES		324,466	0	672,000	5,200	1,064,300

CITY OF HANNIBAL

EXPENDITURE GUIDE

CAPITAL EXPENDITURES

45.20.275 ARP Capital Expenditures Computers/Software

This line covers the balance due to Caselle for the upgrade of the City's government software. This software replaces both ACS (Personnel/Finance/Licensing) and FoxPro (Collections).

45.23.725 City Hall Capital Expenditures Building Repairs/Improvements

The boiler system in City Hall is failing and cannot adequately heat the building, so it needs to be replaced.

45.31.355 Fire Capital Expenditures Vehicles

This line covers the annual lease payment for the ladder truck, as well as the replacement of 1 support vehicle.

45.31.725 Fire Capital Expenditures Building Repairs/Improvements

The exterior of HFD Station 2 needs repairs to help eliminate maintenance costs and improve efficiency of heating/air conditioning.

45.42.355 Police Capital Expenditures Vehicles

The Police Fleet is in its 5th year and needs to be replaced in its entirety. The project (11 vehicles) will replace all vehicles used by patrol and some ancillary vehicles, completely equipped with all necessary police equipment.

45.42.533 Police Capital Expenditures Equipment

It was determined that the downtown area will benefit from the addition of cameras, to be manned/operated by HPD.

45.42.725 Police Capital Expenditures Building

The current video system in HPD is dated and needs to be replaced. The video system is absolutely needed for liability matters, along with evidentiary uses. New cameras and storage methods will be needed.

TOURISM REVENUE SUMMARY

HANNIBAL CONVENTION AND VISITORS BUREAU

FUND 48

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
48.1022	Sales Tax Collection	137	18	250	250	250
48.1029	Insurance Reimbursement	0	1,356	0	0	0
48.1060	Investment Interest	3,610	2,118	2,000	41,000	20,000
48.1062	Sale of City Owned Property	0	70,000	0	0	0
48.1063	Donations	4,000	0	0	0	0
48.1069	Miscellaneous Income	285	0	1,500	1,500	1,500
48.1077	HCVB Motel Receipts	600,794	573,340	615,000	850,000	850,000
48.1078	HCVB Brochure & Adv. Revenue	46,520	0	50,000	50,000	50,000
48.1087	Trans from Other Departments	0	0	0	0	0
48.1094	Reserve	0	0	0	0	0
48.1104	Local Brochure Distribution	2,620	8,960	2,500	2,500	2,500
48.1105	Souvenirs	4,245	1,222	4,500	4,500	4,500
48.1145	HCVB State Co-op Advertising	0	0	0	0	0
48.1146	General Co-op Advertising	0	0	0	0	0
48.1155	Grant- State Convention Grp	0	0	0	0	0
48.1163	Other State Grants	41,098	162,663	50,000	73,846	50,000
48.1084	Molly Brown Misc/Souvenirs	0	0	0	0	0
48.1257	Molly Brown Home	1,958	200	1,500	2,200	1,500
48.1191	CARES Act Grant	0	5,297	0	0	0
	SUB-TOTAL	705,267	825,174	727,250	1,025,796	980,250
48.1038	Bond Proceeds	0	0	0	0	0
	TOTAL	705,267	825,174	727,250	1,025,796	980,250

CITY OF HANNIBAL

REVENUE GUIDE

TOURISM

48.1022 Sales Tax Collection

Sales tax collected during the sale of “souvenirs” from the HCVB visitor’s center lobby.

48.1029 Insurance Reimbursement

This account receives payments from insurance companies in settlement of claims.

48.1060 Investment Interest

Interest that was accrued on investments or from the bank account is put into this account. The interest for the bank account is accrued monthly, while the interest from investments varies from month to month.

48.1062 Sale of City Owned Property

Revenue from the sale of Tourism Property is deposited into this account.

48.1069 Miscellaneous Income

Unconventional revenue into the bureau, examples might include an occasional donation.

48.1077 HCVB Motel Receipts

This is the revenue generated by a 6% hotel/motel/B&B lodging tax that is used as the primary funding mechanism for the HCVB and is used in accordance with Missouri State Law.

48.1078 HCVB Brochure & Advertising Receipts

This is the revenue generated by sales of ads in the annual Visitors Guide publication. This publication is a primary tool of the HCVB in the marketing of Hannibal with over 150,000 copies printed and distributed each year.

48.1087 Transfers from Other Departments

This account is inactive and was previously used for depositing transfers from other Departments.

48.1094 Reserve

This account is inactive and was previously used for carryover from the prior fiscal year.

48.1104 Local Brochure Distribution

The HCVB operates a 100 rack, 100-mile radius brochure distribution program and this revenue is generated by participants in said program.

48.1105 Souvenirs

Revenue generated by the sale of “souvenirs” from the HCVB visitor’s center lobby.

48.1145 HCVB State Co-op Advertising

This account collects matching, restricted and limited funding from an annual state marketing grant.

48.1146 General Coop Advertising

The Revenue posted to this account is generated by the shared cost of marketing with other local hotels or attractions.

48.1155 Grant – State Convention Group

The account is used for grant funds allocated to attendance of state tourism conventions/events.

48.1163 HCVB Other State Grants

This account collects matching, restricted and limited funding from an annual state marketing grant.

48.1084 Molly Brown Misc/Souvenirs

Revenue generated by the sale of souvenirs/misc. items at the Molly Brown Home.

48.1257 Molly Brown Home

Revenue from tour ticket sales to the Molly Brown Home location.

48.1191 CARES Act Grant

Money from the 2020 Coronavirus Aid, Relief, and Economic Security (CARES) Act is receipted to this account.

48.1038 Bond Proceeds

Proceeds from bonds issued by the City of Hannibal are receipted here.

TOURISM

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
	PERSONNEL					
48.48.101	Salaries	80,701	98,261	109,114	90,000	125,000
48.48.104	Social Security	11,819	12,004	17,608	12,000	20,120
48.48.105	Hospitalization	8,642	19,629	25,052	27,145	28,500
48.48.106	LAGERS	11,125	11,471	16,480	14,000	16,750
48.48.109	Unused Sick Leave	1,766	1,483	1,527	1,527	1,700
48.48.116	Part-Time Salaries	73,886	58,664	120,988	80,000	138,000
SUBTOTAL	PERSONNEL	187,940	201,512	290,769	224,672	330,070
	GENERAL OPERATIONS					
48.48.217	Apportionment	5,733	5,811	5,811	5,811	5,811
48.48.225	Utilities - combined	4,761	1,968	5,000	5,300	8,000
48.48.226	Transfer to Other Funds	0	0	0	0	0
48.48.231	Telephone/Internet	2,013	2,783	5,120	5,000	3,000
48.48.235	Office Supplies, equip. & Rental	433	885	1,000	1,500	4,000
48.48.236	Postage	2,607	2,083	3,500	0	3,750
48.48.237	Office Equipment & Rental	1,821	785	2,000	1,000	Moved to .235
48.48.240	Audit Cost	902	1,268	1,200	1,200	1,300
48.48.252	Local Printing	2,435	1,335	2,000	2,000	2,500
48.48.273	Memberships	2,540	2,380	2,500	2,500	3,000
48.48.274	Website Maint/Software	6,702	12,772	15,000	15,000	30,000
48.48.355	Vehicle Maint & Fuel	813	1,346	1,800	1,800	2,000
48.48.546	Public Relations	367	4,114	3,500	3,250	4,000
48.48.565	Marketing/Sales Shows	805	3,262	2,500	3,000	7,750
48.48.566	Convention & Travel Shows - Motels	0	1,928	1,200	1,500	Moved to .565
48.48.567	Convention & Travel Shows - Meals	0	622	300	400	Moved to .565
48.48.568	Convention & Travel Shows - Travel	0	422	1,000	500	Moved to .565
48.48.569	Advertising & Promotion	32,289	116,008	103,000	103,000	125,000
48.48.571	Special Event Advertising Program	0	4,157	2,000	1,900	24,000
48.48.572	Sustaining Events Expense	4,427	6,335	16,000	16,000	Moved to .571
48.48.575	State Advertising Grant	224,417	71,145	100,000	123,334	100,000
48.48.597	Miscellaneous	250	250	250	250	2,250
48.48.599	Contingency	1,288	243	3,000	1,000	0
48.48.653	Local Brochure Distribution	1,005	473	1,000	750	Moved to .569
48.48.654	Jaycees	1,178	488	2,000	2,000	2,000
48.48.655	Convention & Group Tour Promotions	3,772	6,239	4,000	3,000	Moved to .569
48.48.656	State Grant - Mo Preservation Conf	0	20,380	0	0	0
48.48.670	Hannibal Visitor Guide	22,110	40,863	34,500	45,921	40,000
48.48.702	Bond payment	83,292	81,951	81,951	81,951	81,951
48.48.720	Utilities - Gas	1,150	3,102	2,000	2,000	Moved to .225
48.48.721	Trash Collection	240	319	240	325	350
48.48.722	Janitorial Supplies	3,732	984	1,000	1,500	1,500
48.48.725	Maintenance & Repair - Building	26,792	2,916	7,000	7,000	7,000
48.48.850	MIRMA	16,915	15,884	23,971	23,971	23,000
48.48.885	Brochure Distribution	0	0	0	0	0
48.48.886	Tom & Becky Program	3,000	0	1,500	1,400	1,500
48.48.887	Souvenirs	2,917	5,948	5,000	3,500	5,000
48.48.888	Sales Tax on Souvenirs Sold	18	0	300	1,042	100

SUBTOTAL GENERAL OPERATIONS		460,722	421,449	442,143	469,605	488,762
ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
	MOLLY BROWN OPERATIONS					
48.51.116	Part-Time Salaries	0	0	0	0	0
48.51.231	Molly Brown Telephone	240	180	240	240	250
48.51.569	Molly Brown Advertising and Promotion	0	0	500	500	500
48.51.650	Molly Brown Maintenance	6,429	226	1,500	1,500	2,000
48.51.720	Molly Brown Utilities	909	1,685	1,750	1,700	1,700
SUBTOTAL MOLLY BROWN OPERATIONS		7,578	2,091	3,990	3,940	4,450
TOTAL OPERATIONAL EXPENSES		656,239	625,052	736,902	698,217	823,282
	CAPITAL EXPENSES					
48.48.909	Capital Project	16,052	0	0	0	0
48.48.911	Capital Equipment	0	0	0	0	53,000
TOTAL CAPITAL EXPENSES		16,052	0	0	0	53,000
TOTAL TOURISM		672,291	625,052	736,902	698,217	876,282

CITY OF HANNIBAL

EXPENDITURE GUIDE

TOURISM EXPENDITURES

48.48.101 Salaries

This account pays the salaries of any full-time Tourism employees.

48.48.104 Social Security

Social security costs are calculated at 7.65% of gross salaries and seasonal help.

48.48.105 Hospitalization

Monthly health, dental, and life insurance premiums are initially budgeted in this account and paid to the Self-Insurance Fund. The self-Insurance Fund then remits the premiums to the City's carriers for regular coverage.

48.48.106 LAGERS

The City participates in LAGERS (Local Government Employee Retirement System), which is a defined benefit pension program for employees. This account funds Tourism employees only.

48.48.109 Unused Sick Leave

City policy allows employees with at least 5 years of service who separate in good standing to be paid for unused sick leave, up to a specified maximum amount. This Unused Sick Leave Fund is for only Tourism employees only.

48.48.116 Part-Time Salaries

The Convention & Visitors Bureau staffs the visitor's center 7 days a week, 363 days per year. This account pays seasonal and part-time employees who assist visitors, take phone calls, and do a variety of tourism-related tasks.

48.48.217 Apportionment

The City previously determined that Library, Parks, and HCVB will be charged a cost apportionment for costs absorbed by General Fund in payroll, HR, Legal, etc.

48.48.225 Utilities - Combined

Natural gas, electric, water, and sewer fees for the Visitor's Center (not Molly Brown House) are paid from this account.

48.48.231 Telephone/Internet

This account funds telephone service, cell service, and internet service.

48.48.235 Office Supplies, Equipment, & Rental

All office supplies are budgeted from this account (paper, staples, etc.), as well as the copier rental/maintenance costs.

48.48.236 Postage

This account is for all postage/mailings used by Tourism.

48.48.240 Audit Cost

The HCVB is audited along with other divisions and departments of the City under the Single Audit Act. This line records the proportionate expense of the audit.

48.48.252 Local Printing

Copies and other local printing needs are budgeted in this account. This line includes bulk mail envelopes, flyers, postcards, profiles, and letterhead printing expenses.

48.48.273 Memberships

The HCVB participates in a number of memberships and organizations for promotion of Hannibal.

48.48.274 Website Maintenance/Software

The HCVB hosts their email and websites, VisitHannibal.com, DiscoverMarkTwain.com, and VisitMollyBrown.com.

48.48.355 Vehicle Maintenance & Fuel

This account funds the vehicle maintenance and fuel expenses.

48.48.546 Public Relations

This will cover costs associated with public relations expenses regarding visiting travel writers (meals & lodging) and other promotional items associated with their stays.

48.48.565 Marketing/Sales Shows

Tourism participates as an exhibitor/supplier at many trade shows and conventions throughout the U.S. This account funds registration, booth rentals, rental/labor expenses, lodging, travel, and meals for these shows/conventions.

CITY OF HANNIBAL

EXPENDITURE GUIDE

48.48.569 Advertising & Promotion

Primary account for tourism advertising: Digital, social media, billboards, TV, radio, online, and print to promote Hannibal. National to local advertising campaigns are paid for through this line-item. As well as local brochure distribution.

48.48.571 Special Event Advertising Program

This account is for advertising assistance to not-for-profit organizations for promotion of new and/or special events.

48.48.575 State Advertising Grant

This account is used for state grant expenditures.

48.48.597 Miscellaneous

This account is for any small, unexpected expenditures that may arise, as well as the Tourism portion of the Series 2018 bond fees that are paid semi-annually at \$125 (Parks pays \$625 semi-annually).

48.48.654 Jaycees

The Convention & Visitors Bureau contributes to the Hannibal Jaycees toward National Tom Sawyer Days event in July.

48.48.670 Hannibal Visitor Guide

Each year, the HCVB produces an annual CVB Official Hannibal Visitors Guide, for distribution across the country. The Bureau prints some 100,000 brochures, which highlight opportunities in Hannibal and help bring visitors to Hannibal.

48.48.702 Bond Payment

The payment for the 2018 Series Bond (HCVB building) comes from here. Final payment is due in September of 2038.

48.48.721 Trash Collection

Monthly trash collection fees come from this account.

48.48.722 Janitorial Supplies

Janitorial supplies are budgeted to keep the office and public restroom clean/stocked. Added Molly Brown house supplies are also included in this line item.

48.48.725 Maintenance & Repair - Building

Funds are budgeted for maintenance, cleaning, and landscaping of the Tourism building.

48.48.850 MIRMA

MIRMA is the Missouri Insurance Risk Management Association, the City's liability, tort, and property insurance carrier. MIRMA premiums for FY 2024 are budgeted at 11.31% or \$11.31 per \$100 of the gross City salaries and wages with reduction factors given for loss prevention, loss experience, and annual evaluation results.

48.48.886 Tom & Becky Program

The Tom & Becky Program is sponsored by the Chamber of Commerce and frequently promotes Hannibal tourism.

48.48.887 Souvenirs

Souvenirs are purchased for (retail) resale at the visitor's center or are used for promotional give away items.

48.48.888 Sales Tax on Souvenirs Sold

This pays sales taxes collected on the sale of souvenirs for remittance to the MO Department of Revenue.

48.48.911 Capital Equipment

This line funds the replacement of the current HCVB vehicle with a larger SUV.

MOLLY BROWN HOUSE EXPENDITURES

48.51.231 Molly Brown Telephone

The HCVB operates the Molly Brown Home and Museum (MBH). This line covers the security system fee there.

48.51.569 Molly Brown Advertising and Promotion

Advertising and promotion specific to the MBH.

48.51.650 Molly Brown Maintenance

Expenses toward maintaining the MBH property, and unexpected repairs are funded here.

48.51.720 Molly Brown Utilities

Natural gas, electric, water, and sewer fees for the Molly Brown House are paid from this account.

LAW TRAINING REVENUE SUMMARY

FUND 52

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
52.1060	Interest Income	61	81	50	180	90
52.1090	POST Reimbursement	10,202	8,054	7,000	5,455	6,000
52.1095	Police Fines	18,292	18,084	16,000	12,000	16,000
	TOTAL	28,556	26,218	23,050	17,635	22,090

52.1060 Interest

Interest that was accrued on investments or from the bank account is put into this account. The interest for the bank account is accrued monthly, while the interest from investments varies from month to month.

52.1090 Post Reimbursement

The revenue generated by Municipal Court costs designated to fund Peace Officers Standards and Training (POST).

52.1095 Police Fines

Revenue generated by Municipal Court costs designated to fund Law Enforcement Training.

LAW ENFORCEMENT TRAINING

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
52.55.597	Banking Fees	0	0	0	0	0
52.55.598	Claims	16,527	41,899	23,000	23,000	23,000
TOTAL LAW ENFORCEMENT TRAINING		16,527	41,899	23,000	23,000	23,000

52.55.598 Claims

Funds available for law enforcement training or equipment. **Funds are solely provided for by the Department of Public Safety and/or other State statute required funding.**

P & F RETIREMENT REVENUE SUMMARY

FUND 81

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
81.1010	Taxes- Real and Personal	314,793	327,917	316,179	332,339	316,179
81.1011	Taxes- Surcharge	33,162	37,291	33,374	37,603	33,374
81.1012	Taxes- Interest	2,682	2,921	2,459	1,979	2,459
81.1013	Taxes- Railroad and Utilities	6,227	6,696	6,324	6,803	6,324
81.1014	Taxes- Financial Institute	1,566	778	1,054	2,379	1,054
81.1060	Investment Interest	1,513	1,314	500	500	500
81.1069	Miscellaneous Income	0	25	0	0	0
81.1118	General Mills Warehouse Rent	33,951	30,168	31,698	31,698	31,698
81.1165	Payroll Deductions	544,132	587,950	617,831	617,831	617,831
81.1170	City Share Retirement	1,069,926	1,119,515	1,145,046	1,145,046	1,145,046
81.1272	Unrealized Gain/Loss	0	0	0	0	0
	TOTAL	2,007,954	2,114,574	2,154,465	2,176,177	2,154,465

CITY OF HANNIBAL

REVENUE GUIDE

POLICE AND FIRE (P & F) RETIREMENT

81.1010 Taxes, Real & Personal

The City levies a tax on all taxable real estate and personal property within the City limits. The City's real estate and personal property taxes are levied on the basis of dollars per \$100 of assessed value. In Missouri, the assessment ratio for Agricultural property is 12% of value; Residential property is 19% of value, and Commercial and Industrial property 32% of value. Personal property is also assessed at 32% of value. The City levies real estate and personal property tax for specific diverse purposes and such funds are received and subsequently used for those same purposes. Real estate and personal property taxes are credited to the P & F Retirement Plan, General Fund, and to the Library Fund. The P & F Retirement will receive a portion of the Chapter 100 General Mills bonds.

81.1011 Taxes, Surcharge

All commercial property is taxed at approximately \$1/\$100 on all commercial property owned. The state of Missouri regulates this tax.

81.1012 Taxes, Interest

Taxes that are paid late, for every month there is a penalty: 3% for every month that a person is late paying their taxes.

81.1013 Taxes, Railroad & Utilities

The State of Missouri levies and collects railroad tax from Railroad companies.

81.1014 Taxes, Financial Institute

The State of Missouri levies and collects financial institution tax from banks, savings & loans, and credit unions. The financial tax is assessed at a rate of 7% of the financial institution's net income. It tends to be volatile from year to year.

81.1060 Investment Interest

Interest that was accrued on investments or from the bank account is put into this account. The interest for the bank account is accrued monthly, while the interest from investments varies from month to month.

81.1118 General Mills Warehouse

This is used to record a portion of rents received by the City for the lease of the old Manchester Tank Building to General Mills and used as a warehouse.

81.1165 Payroll Deductions (Retirement)

This is the retirement equivalent to Social Security for the police and fire departments. They have 15% taken out of their gross payroll and put into this account.

81.1170 City Share Retirement

The City's contribution to the Police and Fire Retirement Fund is 27.8% of gross payroll. This amount will not be reduced unless the fund is funded at 80%, it can be increased by 3% per year.

POLICE & FIRE RETIREMENT FUND

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
	PERSONNEL					
81.61.150	Retiree Payouts	2,058,232	1,806,746	1,982,987	1,982,987	2,030,000
81.61.524	Medical & Hospital	19,585	19,197	21,168	21,168	21,380
81.61.525	Refund Deduction	0	428,657	662,639	662,639	662,428
SUBTOTAL PERSONNEL		2,077,817	2,254,600	2,666,794	2,666,794	2,713,808
	GENERAL OPERATIONS					
81.61.219	Bond	1,000	1,000	1,000	1,000	1,000
81.61.235	Office Supplies	16	15	200	200	200
81.61.236	Postage	9	23	50	50	50
81.61.284	Conferences & Training	2,532	4,600	5,600	5,600	7,500
81.61.526	Management ADV Fees	111,221	127,933	142,000	142,000	142,000
81.61.530	Miscellaneous	0	0	0	0	0
81.61.559	County Ass'mnt & Coll. Fees	10,040	10,595	10,742	10,742	10,742
81.61.866	Professional Services	33,896	20,875	25,600	25,600	26,600
SUBTOTAL GENERAL OPERATIONS		158,714	165,041	185,192	185,192	188,092
TOTAL GENERAL OPERATIONS		2,236,531	2,419,641	2,851,986	2,851,986	2,901,900
	CAPITAL EXPENSES					
	None	0	0	0	0	0
TOTAL CAPITAL EXPENSES		0	0	0	0	0
TOTAL P & F RETIREMENT		2,236,531	2,419,641	2,851,986	2,851,986	2,901,900

CITY OF HANNIBAL

EXPENDITURE GUIDE

POLICE & FIRE RETIREMENT FUND EXPENDITURES

81.61.150 Retiree Payouts

This is the budgeted amount required to provide retirees with their annual benefit. These distributions are made by Great Plains from the swept funds. The benefits for retirees/beneficiaries are paid directly from the Fund balance.

81.61.524 Medical & Hospital

This line contains the cost for the 3rd party Long Term Disability policy provided to participants, versus self-funding this liability. Pre-employment screenings are now covered through the self-insurance BWAW program.

81.61.525 Refund Deduction

This account reimburses eligible employees for their contributions to the P & F fund upon separation of employment. This reimbursement is made directly by Great Plains Trust for Revenues through the sweep and/or plan assets.

81.61.219 Bond

This account provides for the bonding of the City Clerk (as custodian of assets).

81.61.235 Office Supplies

This account is for miscellaneous and small office supplies that relate directly to operating the P & F Retirement Account, including copies.

81.61.236 Postage

This account is for postage for the board packets and communication to members and vendors. Retiree/miscellaneous mailings and vendor payments are occasionally planned, which require stamped self-addressed return envelopes.

81.61.284 Conferences & Training

This account is for board members to attend training as mandated by the state for all Board members who have served one or more years (will attend at least six (6) hours per year of continuing education programs). The Board also plans to bring presenters onsite for accommodation of these requirements, as accounted for in the Board Member Training, such as, association fees of Missouri Association of Public Employee Retirement Systems (MAPERS).

81.61.526 Management ADV Fees

This account pays the fees for Great Plains Trust custodial trust services, as well Meritage's expenses for asset and investment management. These fees are based upon the market value of the P&F Fund.

81.61.559 County Assessment & Coll. Fees

The City of Hannibal pays the Ralls County Assessor and Marion County Assessor for their services in assessing all property within the City. The monthly fees will be swept by the County and the P&F Fund reimburses the City through journal entries.

81.61.866 Professional Services

This account pays for an annual actuary study, a three-to-five-year experience study, and actuarial calculations for benefit changes that may occur. Outside attorney representation is necessary for the Plan to remain IRS compliant. This also includes the contracted services of Plan administration and reporting.

CDBG REVENUE SUMMARY

FUND 84

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
84.1192	Transfer from General Fund	0	0	0	94,500	0
84.1194	CDBG Grant Income	0	714,634	682,134	672,253	0
	TOTAL	0	714,634	682,134	766,753	0

NOTHING BUDGETED FOR FY 24

CDBG FUND

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
84.84.909	Capital Project	0	714,634	682,134	766,743	0
TOTAL CDBG FUND		0	714,634	682,134	766,743	0

NOTHING BUDGETED FOR FY 24

INVESTIGATION FUND REVENUE SUMMARY

FUND 87

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
87.1060	Interest Income	234	254	100	750	375
87.1063	Donations	30,000	0	0	9,500	0
87.1115	Crime Victims Fund	3,310	2,803	4,000	4,000	4,000
87.1163	Grants	0	0	0	0	0
87.1997	Asset Forfeiture	57,367	0	0	0	0
	TOTAL	90,911	3,057	4,100	14,250	4,375

87.1060 Interest

The balance of this account is deposited in the F & M Bank account which earns interest.

87.1063 Donations

The police department receives some donations at times designated to be used for investigation equipment.

87.1115 Crime Victims Fund

Certain revenues generated by Municipal Court costs & fines are retained by the City and credited to this account. Such funds are then used to purchase investigative equipment to aid in future investigations.

INVESTIGATION FUND

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
87.87.268	Investigative Equipment	1,815	0	2,000	18,043	2,000
87.87.269	Investigative Services	2,026	1,728	3,000	2,250	3,000
TOTAL INVESTIGATION FUND		3,841	1,728	5,000	20,293	5,000

87.87.268 Investigative Equipment

This account covers covert surveillance equipment utilizing various technological devices. Funds for this line item are generated from the Crime Victims Fund, grants, and public donations.

87.87.269 Investigative Services

Services range from cellular service required for specific surveillance equipment, funds required for controlled narcotic buys, prostitution related investigations, etc. Funds for this line item are generated from the Crime Victims Fund, grants, and public donations.

CATASTROPHE FUND REVENUE SUMMARY

FUND 89

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
89.1060	Investment Interest	2,004	1,376	750	9,000	4,500
89.1086	Transfer from Other Funds	0	0	0	0	0
89.1161	FEMA/SEMA	0	20,903	0	0	0
89.1163	Grant Reimbursement	2,809	0	0	0	0
89.1192	Transfer from General Fund	0	0	0	0	75,000
	TOTAL	4,813	22,278	750	9,000	79,500

This Fund began in FY 2014 and is to be grown by infusion of dollars from the General Fund, Internal Services.

89.1060 Interest

The balance of this account is deposited in F & M Bank in a Money Market account which earns interest.

89.1192 Transfer from General Fund

All revenue received from this account is transferred from the General Fund per the council approved budget.

CATASTROPHE FUND

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
89.63.598	Claims	16,527	41,899	23,000	0	20,000
TOTAL CATASTROPHE FUND		16,527	41,899	23,000	0	20,000

89.63.598 Claims

The Catastrophe Fund was created by the City Council in FY 2013-2014. This fund has been created to offset the costs that will be incurred under circumstances of a catastrophic nature. The Emergency Fund is only to be accessed via the Mayor or the City Manager in cases of catastrophic emergency. While nothing is anticipated, money is in fact budgeted for emergencies.

REVOLVING FUND REVENUE SUMMARY

FUND 92

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
92.1060	Investment Interest	965	812	400	27,000	13,000
92.1069	Miscellaneous Income	0	0	0	0	0
92.1118	Rent- General Mills	20,000	15,000	15,000	15,000	51,000
	TOTAL	20,965	15,812	15,400	42,000	64,000

92.1060 Investment Interest

The balance of this account is deposited in F & M Bank in a Money Market account which earns interest.

92.1069 Miscellaneous Income

Any type of income that would come in that is not budgeted for.

92.1118 Rent Manchester Tank

General Mills, Inc rents the old Manchester tank building from the City. A portion of this rent is set aside for maintenance and upkeep of the building. The balance of the monthly rent will be deposited directly into the following accounts: General Revenue, Library, and P & F.

REVOLVING FUND

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
	PERSONNEL					
	None	0	0	0	0	0
TOTAL PERSONNEL		0	0	0	0	
	CAPTIAL EXPENSES					
92.65.299	Gen Mills Warehouse Maint	1,190	13,446	15,000	14,820	15,000
92.65.909	GM Annex Capital Projects	114,607	0	0	0	0
TOTAL CAPITAL EXPENSES		115,797	13,446	15,000	14,820	15,000
TOTAL REVOLVING FUND		115,797	13,446	15,000	14,820	15,000

92.65.299 General Mills Warehouse Maintenance

The City of Hannibal owns the General Mills Warehouse and is responsible for certain maintenance and repair features on the premises.

UNUSED SICK LEAVE REVENUE SUMMARY

FUND 96

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
96.1060	Investment Interest	3,281	3,461	3,000	10,000	50,000
96.1153	Transfer from Departments	85,690	86,580	88,986	88,986	98,760
	TOTAL	88,971	90,041	91,986	98,986	148,760

Revenue from following Funds for FY 2024	
General Fund	84,289.00
Parks	8,638.00
Tourism	1,700.00
Library	4,133.39
Total	98,760.39

96.1060 Investment Interest

Interest that was accrued on investments or from the bank account is put into this account. The interest for the bank account is accrued monthly, while the interest from investments varies from month to month.

96.1153 Transfer from Departments

General City Employees, Parks, Tourism and Library pay one percent (%) of their payroll to this fund. This receipt of funds and the corresponding reserve fund the payout of benefits to vested employees who upon leaving the City's employment are eligible for either 100% or 50% of accrued unused sick leave (hired before July 1, 1996, the benefit is 100%; otherwise, the benefit is 50% of accrued sick leave).

UNUSED SICK LEAVE

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 21 ACTUAL	FY 22 ACTUAL	FY 23 BUDGETED	FY 23 EOY ESTIMATE	FY 24 REQUESTED
	PERSONNEL					
96.66.101	Salaries	31,907	97,711	133,650	80,000	51,700
96.66.104	Social Security	716	3,374	2,673	3,000	1,000
SUBTOTAL PERSONNEL		32,623	101,085	136,323	83,000	52,700
	CAPITAL EXPENSES					
	None	0	0	0	0	0
SUBTOTAL CAPITAL EXPENSES		0	0	0	0	0
TOTAL UNUSED SICK LEAVE		32,623	101,085	136,323	83,000	52,700

96.66.101 Salaries

Unused sick leave is set aside based on a percentage of the gross salaries each year. This Fund collects and pays out the Unused Sick Leave accrued by employees. That is, time earned but not paid prior to the employee leaving is paid to the employee upon termination of employment (retirement, resignation, or other reason). Current employees are paid 50% of the time unused that they have accrued. (Some employees with greater seniority are grandfathered in at the prior rule where 100% of accrued time is paid out upon leaving employment.)

96.66.104 Social Security

Social Security is 7.65% of the total sick leave budgeted for non-police and fire.