



CITY OF **HANNIBAL**

ANNUAL OPERATING BUDGET

FISCAL YEAR
2024-2025

WWW.HANNIBAL-MO.GOV



TRANSMITTAL LETTER

TO: Mayor Louderman and Members of the City Council
FROM: Lisa Peck, City Manager
DATE: April 4, 2024
SUBJECT: Transmittal Letter for FY-2025 Budget

Attached you will find the preliminary FY-2025 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. I want to thank the Finance Director and department heads for their work on the budget.

Budgeting remains challenging, as rippling aftereffects of the pandemic continue to disrupt the supply chain and inflation continues to impact the economy. With these unknowns, we continue to budget conservatively for General Fund and all other fund revenues. The increases in revenue do not currently keep up with the cost of inflation and the subsequent increases in operating and project expenses result in a projected FY25 General Fund deficit of ~\$348,000. While the FY25 deficit can be covered by General Fund reserve, this level of deficit is not sustainable.

Items of note include:

- **Park Fund** – The main projects for FY25 are the Central Park renovations, and Riverview Park Master Plan.
- **General Fund** – Revenues continue to be difficult to project due to supply chain issues and inflation. For expenditures, inflation has also negatively affected the operational costs for all departments. Additional impacts include increased costs for software services, including the new accounting software system, as well as an increase in cost for the County Assessor services for collection of real and personal property taxes.
- **Storm Water Funding** – ARPA and WRDA funds have been awarded to the City for storm water improvements under North Street/Mark Twain Avenue in the amount of \$8.5 million dollars. However, this does not address the many other storm water issues the community faces.
- **Streets** – The Street Department anticipates doing approximately \$750,000 of paving and focusing on the street striping program.

- This is the first year of implementation of the updated budgeting process, which moves the finalization of the budget up by a month, as outlined below:
 - Mid-January - Revenue projections and budgets to Department Heads
 - February - Meetings with Department Heads, Department Head budget submissions and budget review.
 - March - Electronic submission of proposed budget and Capital Improvement Plan to Council, first budget workshop, presentation of the CIP to the Planning and Zoning Commission
 - April - Budgets updated and electronically sent to Council, second budget workshop, and final version of the budget.
 - May - Public Hearing and 1st reading at the first Council Meeting and the final reading and adoption at the 2nd Council Meeting.

Because of the accelerated timing of the process, revenue and expense projections have already been impacted, resulting in revised budgetary numbers and a delay in the schedule.

Below are grants obtained under my tenure. It is important to keep in mind these funds have allowed the City to complete projects that otherwise would not have been possible but are not ongoing revenue streams.

Grant	Award Amount
WRDA Appropriation	\$ 3,500,000.00
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	\$ 15,556,787.11

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

Please find the FY-2025 budget attached for consideration and review. There are some challenges ahead for Hannibal, such as the disposition of the former St. Elizabeth's Hospital. However, there are also many positives as evidenced by the renewal of the American Cruise Lines docking agreement, the TAP grant funding for sidewalk replacement near Eugene Field school, and upgrades to Central Park. I care deeply about this community and am proud to be a member of the staff.

Lisa Peck
City Manager

SUMMARY OF REVENUE AND EXPENSES

Fund #	Fund Description	Revenues		Expenses	
10	General Fund	\$	13,288,731	\$	13,639,474
20	Downtown TIF	\$	-	\$	-
28	Infrastructure Tax	\$	2,208,200	\$	2,050,000
30	Capital Sales Tax	\$	2,227,500	\$	2,276,500
37	Riverfront	\$	28,000	\$	40,000
38	Parks	\$	2,491,007	\$	2,609,531
40	Self Insurance	\$	4,407,170	\$	4,407,164
42	DARE	\$	12,090	\$	12,000
45	Capital Expenditures	\$	18,480	\$	-
48	Tourism	\$	989,548	\$	872,256
52	Law Enforcement Trng	\$	18,150	\$	20,000
81	Police & Fire Pension	\$	2,242,857	\$	2,558,631
87	HPD Investigation Fund	\$	2,250	\$	5,000
89	Catastrophe Fund	\$	58,000	\$	20,000
92	Revolving Fund	\$	76,000	\$	1,500
96	Unused Sick Fund	\$	109,355	\$	70,000

ESTIMATED ENDING FUND BALANCES

10- GENERAL FUND

Estimated Fund Balance Forward- 7/1/2024	\$ 500,000
Add: FY25 Budgeted Revenues	\$ 12,788,731
Less: FY25 Budgeted Expenses	\$ 13,639,474
Estimated Ending Cash Balance- 6/30/2025	\$ (350,743)

20- DOWNTOWN TIF

Estimated Fund Balance Forward- 7/1/2024	\$ -
Add: FY25 Budgeted Revenues	\$ -
Less: FY25 Budgeted Expenses	\$ -
Estimated Ending Cash Balance- 6/30/2025	\$ -

28- INFRASTRUCTURE TAX

Estimated Fund Balance Forward- 7/1/2024	\$ 2,969,000
Add: FY25 Budgeted Revenues	\$ 2,208,200
Less: FY25 Budgeted Expenses	\$ 2,050,000
Estimated Ending Cash Balance- 6/30/2025	\$ 3,127,200

30- CAPITAL SALES TAX

Estimated Fund Balance Forward- 7/1/2024	\$ 2,453,000
Add: FY25 Budgeted Revenues	\$ 2,227,500
Less: FY25 Budgeted Expenses	\$ 2,276,500
Estimated Ending Cash Balance- 6/30/2025	\$ 2,404,000

37- RIVERFRONT

Estimated Fund Balance Forward- 7/1/2024	\$ 106,800
Add: FY25 Budgeted Revenues	\$ 28,000
Less: FY25 Budgeted Expenses	\$ 40,000
Estimated Ending Cash Balance- 6/30/2025	\$ 94,800

38- PARKS AND RECREATION

Estimated Fund Balance Forward- 7/1/2024	\$ 2,383,500
Add: FY25 Budgeted Revenues	\$ 2,491,007
Less: FY25 Budgeted Expenses	\$ 2,609,531
Estimated Ending Cash Balance- 6/30/2025	\$ 2,264,976

ESTIMATED ENDING FUND BALANCES

40- SELF INSURANCE FUND

Estimated Fund Balance Forward- 7/1/2024	\$ 1,600,000
Add: FY25 Budgeted Revenues	\$ 4,407,170
Less: FY25 Budgeted Expenses	\$ 4,407,164
Estimated Ending Cash Balance- 6/30/2025	\$ 1,600,006

42- DARE FUND

Estimated Fund Balance Forward- 7/1/2024	\$ 1,642
Add: FY25 Budgeted Revenues	\$ 12,090
Less: FY25 Budgeted Expenses	\$ 12,000
Estimated Ending Cash Balance- 6/30/2025	\$ 1,732

45- CAPITAL EXPENDITURES

Estimated Fund Balance Forward- 7/1/2024	\$ 3,378,862
Add: FY25 Budgeted Revenues	\$ 18,480
Less: FY25 Budgeted Expenses	\$ -
Estimated Ending Cash Balance- 6/30/2025	\$ 3,397,342

48- TOURISM

Estimated Fund Balance Forward- 7/1/2024	\$ 1,610,608
Add: FY25 Budgeted Revenues	\$ 989,548
Less: FY25 Budgeted Expenses	\$ 872,256
Estimated Ending Cash Balance- 6/30/2025	\$ 1,727,900

52- LAW ENFORCEMENT TRAINING FUND

Estimated Fund Balance Forward- 7/1/2024	\$ 6,850
Add: FY25 Budgeted Revenues	\$ 18,150
Less: FY25 Budgeted Expenses	\$ 20,000
Estimated Ending Cash Balance- 6/30/2025	\$ 5,000

81- POLICE AND FIRE PENSION

Estimated Fund Balance Forward- 7/1/2024	\$ 22,616,152
Add: FY25 Budgeted Revenues	\$ 2,242,857
Less: FY25 Budgeted Expenses	\$ 2,558,631
Estimated Ending Cash Balance- 6/30/2025	\$ 22,300,378

ESTIMATED ENDING FUND BALANCES

87- HPD INVESTIGATION FUND

Estimated Fund Balance Forward- 7/1/2024	\$	3,266
Add: FY25 Budgeted Revenues	\$	2,250
Less: FY25 Budgeted Expenses	\$	5,000
Estimated Ending Cash Balance- 6/30/2025	\$	516

89- CATASTROPHE FUND

Estimated Fund Balance Forward- 7/1/2024	\$	201,150
Add: FY25 Budgeted Revenues	\$	58,000
Less: FY25 Budgeted Expenses	\$	20,000
Estimated Ending Cash Balance- 6/30/2025	\$	239,150

92- REVOLVING LOAN FUND

Estimated Fund Balance Forward- 7/1/2024	\$	811,470
Add: FY25 Budgeted Revenues	\$	76,000
Less: FY25 Budgeted Expenses	\$	1,500
Estimated Ending Cash Balance- 6/30/2025	\$	885,970

96- UNUSED SICK LEAVE FUND

Estimated Fund Balance Forward- 7/1/2024	\$	235,500
Add: FY25 Budgeted Revenues	\$	109,355
Less: FY25 Budgeted Expenses	\$	70,000
Estimated Ending Cash Balance- 6/30/2025	\$	274,855

GENERAL FUND SUMMARY

Beginning Fund Balance		\$ 500,000
General Fund Revenues		\$ 12,523,731
Budget Carryover		\$ 265,000
Funds Available for FY25		\$ 13,288,731
Operating Expenditures by Dept.	Total Budget	
ARP	\$ 266,846	
Assessment	\$ 92,540	
Building Inspector	\$ 215,582	
City Hall	\$ 115,400	
Collector	\$ 103,264	
Dept. of Public Works	\$ 888,527	
Elections	\$ 24,000	
Executive	\$ 355,974	
Fire Department	\$ 2,687,675	
Landfill	\$ 42,500	
Law	\$ 116,000	
Internal Services	\$ 2,051,739	
Municipal Court	\$ 193,151	
Police Department	\$ 3,586,504	
Insurance	\$ 2,635,468	
Emergency Management	\$ 51,414	
Airport	\$ 212,890	
Total Operating Expenditures		\$ 13,639,474
Ending Fund Balance		\$ (350,743)

GENERAL FUND REVENUE SUMMARY

FUND 10

ACCT NUMBER	DESCRIPTION	FY 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
10.1005	1% Use Tax	395,661	425,410	390,000	450,000	425,000
10.1006	1/4% Use Tax	98,915	106,084	97,500	100,000	106,250
10.1008	1/4% Sales Tax	971,018	1,037,490	975,000	1,050,000	975,000
10.1009	1% Sales Tax	3,884,075	4,149,961	3,900,000	4,100,000	3,925,000
10.1010	Taxes- Real and Personal	1,874,350	1,976,884	1,900,000	1,786,000	1,900,000
10.1011	Taxes- Surcharge	214,186	175,804	215,000	208,000	175,000
10.1012	Taxes- Interest	12,671	15,210	12,000	12,000	15,500
10.1013	Taxes- Railroad and Utilities	38,729	50,717	38,000	36,856	40,000
10.1014	Taxes- Financial Institution	13,542	5,470	9,000	4,000	5,000
10.1015	Taxes- HHA in Lieu	5,151	6,610	6,000	7,558	5,500
10.1017	Collector's Office- BPW Share	6,209	5,593	6,000	6,000	5,200
10.1018	License Tax- BPW Utilities	1,849,265	1,868,258	1,850,000	1,850,000	1,850,000
10.1019	UTV Mechanic's License	90	120	200	200	100
10.1020	License Tax- Cable TV	200,152	188,716	200,000	82,000	150,000
10.1021	License Tax- Natural Gas	202,022	467,966	215,000	225,000	300,000
10.1023	Taxi Permits	15	8	25	25	15
10.1024	UTV Stickers	1,605	1,610	1,000	1,000	1,000
10.1025	Vehicle City Stickers	61,617	63,534	60,000	50,000	60,000
10.1026	Cigarette Occupation Tax	198,066	183,790	175,000	175,000	150,000
10.1027	Cost Apportionment	42,271	42,535	33,500	34,287	40,000
10.1029	Insurance Reimbursements	100	4,003	100	16,104	100
10.1032	Filing Fees- Elections	55	20	50	80	50
10.1036	Attorney Fee Reimbursement	300	-7,464	300	300	250
10.1037	Street Excavation Permits	386	271	300	500	250
10.1040	Bullet Proof Vest Grant	2,957	1,411	5,000	5,000	5,000
10.1041	HFD Grants	108,420	0	0	0	2,500
10.1043	Rental Unit Occupancy Permits	24,666	14,599	15,000	8,000	8,000
10.1044	Red Flex Enforcement	400,543	15,961	Moved to 10.1071		0
10.1045	Red Flex Fees	208,540	6,434	Moved to 10.1071		0
10.1048	Airport Miscellaneous	670	340	500	500	500
10.1051	Merchant's Licenses	234,730	265,930	225,000	225,000	225,000
10.1052	Storm Water Review Fees	400	750	750	750	500
10.1053	Dumpster Permits	1,705	1,720	1,600	1,600	1,600
10.1054	DPW Subdivision Fees	194	85	200	1,481	500
10.1056	DPW Zoning Fees	75	225	150	150	150
10.1057	DPW Building/Electric Permits	120,016	88,699	70,000	80,000	65,000
10.1058	DPW Solid Waste Hauling Fees	200	50	100	100	100
10.1059	Weed Cutting	6,125	5,120	6,000	3,500	3,500
10.1060	Investment Interest	28,789	259,894	100,000	400,000	215,000
10.1061	Board of Adjustment Fees	87	87	80	87	80
10.1062	Sale of City Owned Property	12,381	49,698	0	12,927	7,500
10.1063	Donations	2,000	0	1,000	125	0
10.1064	Other Rent	152	151	50	51	150
10.1065	Property Sale Expense Reimb.	450	150	200	0	0
10.1066	City Attorney- BPW Share	25,000	25,000	25,000	25,000	31,000

ACCT NUMBER	DESCRIPTION	FY 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
10.1067	Back Tax Advertisements	0	0	0	0	0
10.1068	Dog License Fees	2,966	3,113	2,000	2,000	2,000
10.1069	Miscellaneous Other	37,663	151,998	10,000	637,000	15,000
10.1070	Parking Fines	99	0	100	100	0
10.1071	Municipal Court Fines	254,361	693,808	675,000	245,000	185,000
10.1074	Municipal Court Costs	71,958	8,430	70,000	16,000	15,000
10.1080	Civil Defense EMA	17,813	20,597	16,000	5,000	2,600
10.1086	Motor Fuel Tax	787,532	873,911	775,000	850,000	850,000
10.1092	Code Enforcement	6,283	6,413	6,000	3,000	6,000
10.1095	HPD Warrant Fees	70	70	70	70	0
10.1108	HPD Copy Revenues	3,615	1,033	1,000	3,500	1,000
10.1112	CSO Officer Reimb./ Parks	0	0	0	0	0
10.1114	HPD Off Duty Employment	3,578	5,748	4,000	4,000	4,000
10.1118	General Mills Warehouse Rent	180,121	199,686	198,000	185,000	200,000
10.1121	Donation - St. Elizabeth Demo	0	0	0	0	0
10.1122	Transfer from BPW	7,500	0	7,500	7,500	0
10.1126	Contractor's Testing Fees	190	60	100	100	100
10.1131	Airport- Fuel Income	179,645	176,510	140,000	200,000	160,000
10.1132	Airport- Rent Income	16,696	15,489	15,000	17,000	15,000
10.1137	Utility Street Repairs- BPW	37,488	42,998	40,000	72,000	0
10.1141	Broadway Tree Donations	0	100	0	0	0
10.1159	HPD Grants	0	0	0	21,443	5,000
10.1160	School Resource Officer Reimb.	87,600	22,557	61,408	82,000	62,636
10.1161	FEMA/SEMA Grants	0	0	0	0	0
10.1163	State Grants	299,464	1,222,632	0	392,730	100,000
10.1187	License Tax- Other Telephone	186,545	182,263	190,000	225,000	175,000
10.1191	Cares Act Revenues	0	0	0	0	0
10.1195	Demolition Reimbursement	7,432	3,077	4,000	8,162	5,000
10.1227	Judicial Education Fund	9,206	75,663	8,000	8,000	8,000
10.1229	Record Check Fees	34	5	50	50	0
10.1231	HPD Fees	652	50	100	1,000	100
10.1244	HFD Other Income	33,089	21,631	20,000	27,000	15,000
10.1246	HPD Recoupment Fees	2,965	2,248	2,000	1,000	2,000
	TOTAL	13,483,116	15,234,994	12,779,933	13,972,836	12,523,731

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 except for a \$2,000 Personal Exemption. The 1.0% Use Tax is collected by the State of Missouri and remitted to the City of Hannibal monthly. 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 except for a \$2,000 Personal Exemption. The ¼% 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 ¼% Sales Tax is collected by the State of Missouri and remitted to the City of Hannibal monthly. 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 monthly.

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/electric service there is a 5.5% franchise fee, paid to HBPW and the city monthly.

CITY OF HANNIBAL

REVENUE GUIDE

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.

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

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. 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 to 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).

CITY OF HANNIBAL

REVENUE GUIDE

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.

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 re-zonings, 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.

CITY OF HANNIBAL

REVENUE GUIDE

10.1062 Sale of City Owned Property

Proceeds from the sale of city property are 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 based 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 using the judicial process. Court fine revenue is a product of effective law enforcement.

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 MO to defray related 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.

CITY OF HANNIBAL

REVENUE GUIDE

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.

10.1121 Donation – St. Elizabeth’s Demolition

This line receives donations specifically for the demolition of the old St. Elizabeth’s Hospital. We cannot anticipate the donation amounts, so nothing is budgeted for FY 25.

10.1122 Transfer from BPW

The Hannibal Board of Public Works contributes 10% to the Airport Business Plan (nothing for FY 25).

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.

10.1151 Temporary/Caterer’s Business License

Funds from temporary caterers/business licenses for the City are deposited into this account. These licenses are issued for one-time events where the merchant will be selling goods – such as festivals or private events.

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 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
	Personnel					
10.20.101	Salaries	207,394	205,876	229,050	150,000	157,962
10.20.104	Social Security	14,617	15,416	17,523	11,500	12,084
10.20.116	Part-Time	840	0	0	0	0
SUBTOTAL PERSONNEL		222,851	221,292	246,573	161,500	170,046
	General Operations					
10.20.219	Clerk's Bond	100	293	200	200	200
10.20.231	Telephone	396	671	600	600	600
10.20.234	IPAD Expenses	248	321	700	350	0
10.20.235	Office Supplies	3,323	7,281	5,000	6,000	5,000
10.20.236	Postage	5,377	3,972	11,000	5,000	11,000
10.20.237	Office Equipment & Rental	1,890	3,233	2,000	1,750	1,500
10.20.238	Printing & Publishing	3,627	2,475	3,000	1,500	3,000
10.20.246	Ordinance Update	1,135	4,320	4,500	2,500	4,500
10.20.271	Computer Support	79	0	1,500	500	1,500
10.20.273	Memberships	0	0	0	0	1,500
10.20.275	PC Computer Printer & Software	31,625	69,136	35,500	33,000	65,500
10.20.284	Conferences & Training	1,513	2,261	2,500	2,500	2,500
SUBTOTAL GENERAL OPERATIONS		49,313	93,963	66,500	53,900	96,800
TOTAL OPERATIONAL EXPENSES		272,164	315,255	313,073	215,400	266,846
	CAPITAL EXPENSES					
10.20.911	Office Equipment & Rental	0	0	0	0	<i>Moved to 45 Fund</i>
10.20.912	Computer Equipment & Software	0	0	0	0	<i>Moved to 45 Fund</i>
TOTAL CAPITAL EXPENSES		0	0	0	0	0
TOTAL ACCOUNTS, RECORDS & PAYROLL		272,164	315,255	313,073	215,400	266,846

CITY OF HANNIBAL

EXPENDITURE GUIDE

ARP EXPENDITURES

10.20.101 Salaries

This includes the City Clerk, Deputy Clerk, and Office Manager'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.

10.20.235 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.

10.20.273 Memberships

Certifications and memberships for ARP are budgeted here.

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 Department are funded through this account as well as any reimbursements for travel expenses and memberships.

ASSESSMENT

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
TOTAL COUNTY ASSESSOR FEES						
10.21.550	County Assessor Fees	62,651	61,044	63,650	90,400	92,540
TOTAL ASSESSMENT		62,651	61,044	63,650	90,400	92,540

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 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
	PERSONNEL					
10.22.101	Salaries	84,377	103,311	113,375	110,000	112,570
10.22.104	Social Security	5,901	7,408	8,675	7,950	8,612
SUBTOTAL PERSONNEL		90,278	110,719	122,050	117,950	121,182
	GENERAL OPERATIONS					
10.22.113	Uniform	658	184	1,000	300	1,000
10.22.178	Contracted Services	0	0	0	0	0
10.22.231	Telephone	1,504	1,570	2,000	1,000	1,000
10.22.235	Office Supplies	1,073	809	1,000	1,000	1,000
10.22.236	Postage	0	0	0	0	0
10.22.238	Printing & Publishing	1,663	49	500	500	500
10.22.253	Permit Forms & Supplies	0	0	0	0	0
10.22.254	Office Equipment	1,312	380	1,500	0	1,500
10.22.271	Computer Systems	34,810	19,006	19,000	18,000	18,000
10.22.355	Vehicle Operating Maintenance	3,336	2,720	4,200	9,000	4,200
10.22.361	Mowing Vacant City Lots	1,465	8,630	25,000	10,000	10,000
10.22.515	Old Baptist Cemetery Maintenance	71	0	0	0	0
10.22.530	Miscellaneous	419	199	0	0	0
10.22.560	Registrations/Training	387	593	1,500	500	1,500
10.22.562	Demolition on Code Enforcement	62,300	41,785	0	13,000	40,000
10.22.563	Code Enforcement grass/trash	5,180	2,860	16,000	6,000	15,000
10.22.564	Lien Expense for Code Enforce	0	0	200	200	200
10.22.578	HDDC Expenses	500	0	500	0	500
SUBTOTAL GENERAL OPERATIONS		114,678	78,785	72,400	59,500	94,400
TOTAL OPERATIONAL EXPENSES		204,956	189,504	194,450	177,450	215,582
	CAPITAL EXPENSES					
10.22.911	Capital Improvement Vehicle	0	0	0	0	<i>Moved to 45 Fund</i>
10.22.912	Computer System Software & Equip	0	0	0	0	<i>Moved to 45 Fund</i>
TOTAL CAPITAL EXPENSES		0	0	0	0	0
TOTAL BUILDING INSPECTOR		204,956	189,504	194,450	177,450	215,582

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.

10.22.562 Demolition on Code Enforcement

This line is used for expenses related to demolition and code enforcement issues plus postage. The city places liens on all the properties it must demolish, in-order to recoup its demolition costs. The city is not always able to recover these costs, but the liens legally allow the city to recoup its costs.

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 the general fund "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 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 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	4,043	3,639	500	10,500	16,000
10.23.231	Telephone	15,600	17,380	17,000	15,000	17,000
10.23.271	Computer Systems	15,031	33,669	30,000	45,000	25,000
10.23.283	Advertising	0	0	100	100	100
10.23.530	Miscellaneous	0	46	0	300	300
10.23.720	Utilities & Gas	2,652	4,016	1,900	1,700	2,500
10.23.721	Trash Collection	17,429	3,416	13,000	10,000	5,000
10.23.722	Janitorial Supplies	5,228	11,833	7,500	7,500	7,500
10.23.725	Maint & Repair Building	28,772	11,895	7,500	7,500	20,000
10.23.731	Janitorial Reimburse to Parks	1,276	716	22,000	22,000	22,000
SUBTOTAL GENERAL OPERATIONS		90,031	86,610	99,500	119,600	115,400
TOTAL OPERATIONAL EXPENSES		90,031	86,610	99,500	119,600	115,400
	CAPITAL EXPENSES					
10.23.910	Maintenance & Repairs - Bldg.	5,985	0	0	0	<i>Moved to 45 Fund</i>
10.23.912	Computers/Electronic Comm.	6,200	0	0	0	<i>Moved to 45 Fund</i>
10.23.915	City Hall HVAC	0	0	0	0	<i>Moved to 45 Fund</i>
TOTAL CAPITAL EXPENSES		12,185	0	0	0	0
TOTAL CITY HALL		102,216	86,610	99,500	119,600	115,400

CITY OF HANNIBAL

EXPENDITURE GUIDE

CITY HALL EXPENDITURES

10.23.178 Contracted Services

This account covers the expense of any City Hall contracted services (Cintas, Culligan, Big River Pest Control, etc.)

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.

10.23.530 Miscellaneous

Any small, unexpected expenditures for City Hall are budgeted here.

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 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
	PERSONNEL					
10.24.101	Salaries	34,842	44,545	47,240	51,400	41,038
10.24.104	Social Security	5,520	6,180	7,045	7,560	6,605
10.24.116	Part-time Salaries	37,714	36,330	44,848	40,000	45,296
SUBTOTAL PERSONNEL		78,076	87,055	99,133	98,960	92,939
	GENERAL OPERATIONS					
10.24.111	Reimbursement to Parks	0	0	0	0	0
10.24.219	Collector's Bond	200	300	250	200	200
10.24.231	Telephone	19	0	0	0	0
10.24.234	IPAD Expense	347	321	400	350	350
10.24.235	Office Supplies	2,175	3,666	3,800	3,800	3,750
10.24.241	Equipment Maintenance	0	0	500	500	250
10.24.242	Back Tax Sale	248	241	250	250	250
10.24.270	Educational Expenses	0	0	0	0	0
10.24.271	Computer Equip/Support	2,460	3,842	4,200	3,000	5,500
10.24.530	Miscellaneous	0	0	25	150	25
SUBTOTAL GENERAL OPERATIONS		5,449	8,370	9,425	8,250	10,325
TOTAL OPERATONAL EXPENSES		83,525	95,425	108,558	107,210	103,264
	CAPITAL EXPENSES					
10.24.993	Computer Systems	0	0	0	0	<i>Moved to 45 fund</i>
TOTAL CAPITAL EXPENSES		0	0	0	0	0
TOTAL COLLECTOR		83,525	95,425	108,558	107,210	103,264

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 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
	PERSONNEL					
10.26.101	Salaries	641,879	666,970	675,000	675,000	681,750
10.26.104	Social Security	46,528	48,533	53,815	53,815	54,602
10.26.116	Part-time Salaries	4,188	13,875	28,451	28,451	32,000
SUBTOTAL PERSONNEL		692,595	729,378	757,266	757,266	768,352
	GENERAL OPERATIONS					
10.26.108	Uniforms	5,209	6,711	9,500	0	9,500
10.26.136	Old Fed & St E. Buildings Exp	1,332	16	1,000	1,000	1,000
10.26.178	Contracted Services	5,383	3,841	5,000	5,000	5,000
10.26.208	Tree Removal	6,000	7,250	10,000	10,000	10,000
10.26.231	Telephone	3,575	4,048	3,500	7,500	7,500
10.26.234	IPAD Expenses	348	321	363	375	375
10.26.235	Office Supplies	653	1,713	900	900	1,200
10.26.236	Postage	0	0	0	0	0
10.26.237	Office Equipment & Rental	7,178	4,893	3,000	3,000	3,000
10.26.241	Equipment Maintenance	31	0	0	0	0
10.26.283	Advertising	634	618	200	600	600
10.26.284	Training & Memberships	4,206	6,990	4,000	7,000	7,000
10.26.355	Vehicle Operating & Maintenance	191	0	0	0	0
10.26.365	Survey & Professional Services	26,880	50,103	25,000	40,000	40,000
10.26.450	Maint & Repairs	2,738	60	5,000	2,500	2,500
10.26.530	Miscellaneous	624	574	500	500	500
10.26.538	Physicals & Drug Testing	0	0	250	0	0
10.26.576	Zoning Expenses	466	1,702	3,000	3,000	3,000
10.26.577	Property Accusation & Sale Exp	4,919	3,689	3,000	3,500	3,000
10.26.589	Tools & Shop Supplies	15,453	16,698	17,000	17,000	18,000
10.26.720	Utilities - Gas	3,266	4,303	2,500	2,500	2,500
10.26.721	Trash Collection	753	0	0	0	0
10.26.722	Janitorial Supplies	3,433	4,635	3,000	3,500	3,500
10.26.725	Maint & Repairs -Building	2,153	3,414	2,000	2,000	2,000
SUBTOTAL GENERAL OPERATIONS		95,425	121,579	98,713	109,875	120,175
TOTAL OPERATIONAL EXPENSES		788,020	850,957	855,979	867,141	888,527
	CAPITAL EXPENSES					
10.26.909	Capital Projects	138,271	597,322	<i>Moved to 45 Fund</i>		
10.26.911	Capital Equipment	5,700	0	<i>Moved to 45 Fund</i>		
10.26.914	Repay Sawyer's Creek	0	0	<i>Moved to 45 Fund</i>		
TOTAL CAPITAL EXPENSES		143,971	597,322	0	0	0
TOTAL DEPARTMENT OF PUBLIC WORKS		931,991	1,448,279	855,979	867,141	888,527

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, Fiscal Management Assistant, and Public Works Management Assistant (balance for all 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 Department 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 Department 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 public problems. Funds are budgeted for third-party engineering consultant services, which displaces the city engineer position.

CITY OF HANNIBAL

EXPENDITURE GUIDE

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.

10.26.576 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 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
	GENERAL OPERATIONS					
10.27.250	Election Expenses	34,475	7,021	18,000	30,000	24,000
TOTAL ELECTIONS		34,475	7,021	18,000	30,000	24,000

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 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
	PERSONNEL					
10.29.101	Salaries	178,917	182,372	198,725	194,000	200,527
10.29.104	Social Security	13,872	13,967	15,202	14,850	15,340
SUBTOTAL PERSONNEL		192,789	196,339	213,927	208,850	215,867
	GENERAL OPERATIONS					
10.29.121	Tree City USA	1,964	1,505	2,000	1,500	1,500
10.29.122	Avenue of Flags	97	1,413	350	675	350
10.29.219	Bond	255	0	70	100	2,500
10.29.231	Telephone	792	646	700	825	500
10.29.234	IPAD Expenses	2,810	2,597	2,800	4,750	3,500
10.29.235	Office Supplies	272	638	700	525	550
10.29.273	Memberships	9,351	9,586	11,000	11,000	11,000
10.29.275	Computer Printers & Software	470	6,968	1,500	250	1,500
10.29.283	Advertising Expense	304	3,774	300	0	300
10.29.284	Conferences & Training	120	230	2,600	2,600	2,600
10.29.530	Miscellaneous	11	197	200	400	200
10.29.581	Outside Legal Counsel	27,660	63,589	87,000	50,000	87,000
10.29.585	Fireworks Contract for July 4th	3,750	0	3,750	3,750	3,750
10.29.586	Hannibal Nutrition Center	18,357	18,357	18,357	18,357	18,357
10.29.587	Professional Fees	2,608	10,537	2,500	20,000	6,500
10.29.882	Hannibal Regional EDC	107,000	107,000	107,000	107,000	0
SUBTOTAL GENERAL OPERATIONS		175,821	227,037	240,827	221,732	140,107
TOTAL OPERATIONAL EXPENSES		368,610	423,376	454,754	430,582	355,974
	CAPITAL EXPENSES					
	None	0	0	0	0	0
TOTAL CAPITAL EXPENSES		0	0	0	0	0
TOTAL EXECUTIVE		368,610	423,376	454,754	430,582	355,974

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 several years. Funds are budgeted for supplies for National Arbor Day. This account also includes tree supplies like mulch, stakes, and sundries; and for attending conferences/training.

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 Executive Dept. 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 several 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/software.

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

This account covers 50% of the costs of the July Fourth fireworks, for NTSD. The balance is paid by Parks.

10.29.586 Hannibal Nutrition Center

The City contracts with the Hannibal Nutrition Center to provide senior services, such as nutrition, exercises, etc.

10.29.587 Professional Fees

Misc. professional fees where the City requests the services of a licensed 3rd party with specific expertise.

FIRE DEPARTMENT

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
	PERSONNEL					
10.31.101	Salaries	1,962,389	1,962,152	2,184,391	2,175,000	2,246,501
10.31.103	Office Personnel Salaries	38,542	40,682	43,141	43,500	43,572
10.31.104	Social Security	29,576	29,781	35,000	35,000	35,907
SUBTOTAL PERSONNEL		2,030,507	2,032,615	2,262,532	2,253,500	2,325,980
	GENERAL OPERATIONS					
10.31.108	Clothing Allowance	20,426	20,610	0	0	<i>Moved to .113</i>
10.31.112	Hiring Expense	3,531	5,049	6,000	5,500	6,000
10.31.113	Uniform Accessories	1,389	1,544	21,900	21,900	21,900
10.31.117	Training Aids	996	4,111	0	0	<i>Moved to .270</i>
10.31.120	MO Firefighter Critical Illness Pool	0	0	4,000	4,620	4,620
10.31.124	MOTF-Mobile Live Trailer	0	0	0	0	0
10.31.206	Lease payment principal	36,774	61,265	61,265	85,375	85,375
10.31.207	Lease payment interest	13,226	24,110	22,035	0	0
10.31.231	Telephone	1,308	596	900	1,650	1,800
10.31.234	IPAD Expense	2,627	2,978	5,000	3,800	3,500
10.31.235	Office Supplies & Equipment	3,805	3,078	3,500	3,600	3,500
10.31.270	Training and Education	21,837	10,964	17,000	16,000	17,000
10.31.271	Computer System	13,071	9,671	15,000	13,500	15,000
10.31.343	Radio Maintenance	1,001	695	2,000	800	2,000
10.31.350	HazMat Equipment Maintenance	3,797	4,299	5,000	4,000	5,000
10.31.356	Gas, Oil, & Grease	33,992	41,213	40,000	38,000	40,000
10.31.358	Equipment Maintenance	72,732	84,984	88,200	98,000	90,000
10.31.360	Medical Equipment	6,104	3,307	6,000	3,000	5,000
10.31.362	Promotional Testing	0	0	4,500	3,800	3,000
10.31.363	Certification Fees & Prof. Dues	0	0	0	0	0
10.31.530	Miscellaneous	1,640	623	500	350	500
10.31.570	Fire Department Foam	0	0	0	0	0
10.31.573	Fire Prevention	0	94	500	500	500
10.31.722	Janitorial Supplies	2,236	3,761	3,000	4,300	4,000
10.31.723	Gas - Cooking & Heating	6,827	9,870	7,000	8,500	8,000
10.31.725	Maintenance & Repairs Building	15,944	26,919	18,000	17,000	20,000
10.31.730	Furniture Replacement	1,416	2,138	3,000	2,500	3,000
10.31.890	Personal Protective Gear	11,560	9,531	18,000	24,000	22,000
SUBTOTAL GENERAL OPERATIONS		276,239	331,410	352,300	360,695	361,695
TOTAL OPERATING EXPENSES		2,306,746	2,364,025	2,614,832	2,614,195	2,687,675
	CAPITAL EXPENSES					
10.31.903	Grants	38,543	0	0	0	<i>Moved to 45 fund</i>
10.31.910	Maintenance & Repairs Building	0	0	0	0	<i>Moved to 45 fund</i>
10.31.911	Capital Equipment/Vehicle	37,280	0	0	0	<i>Moved to 45 fund</i>
TOTAL CAPITAL EXPENSES		75,823	0	0	0	0
TOTAL FIRE DEPARTMENT		2,382,569	2,364,025	2,614,832	2,614,195	2,687,675

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.

10.31.113 Uniform Accessories

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

10.31.120 Missouri Firefighter Critical Illness Pool

The MO Firefighter Critical Illness Trust and Pool (MFFCIT) has created critical illness pool as authorized by Section 320.400 & 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. Ord. 4924 authorized the City to participate.

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 1/3/2027.

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 stations. A portion of this is for TV service for personnel that were approved via union contract.

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.

CITY OF HANNIBAL

EXPENDITURE GUIDE

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.

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 several 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 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
	PERSONNEL					
	None	0	0	0	0	0
	SUBTOTAL PERSONNEL	0	0	0	0	0
	GENERAL OPERATIONS					
10.33.127	Water Testing	3,072	18,744	15,000	25,500	22,000
10.33.315	Landfill Fee	0	1,000	2,800	3,050	1,500
10.33.316	Landfill Repairs	3,085	1,375	4,000	500	4,000
10.33.317	Leachate Management	14,301	1,161	5,000	1,100	15,000
	SUBTOTAL GENERAL OPERATIONS	20,458	22,280	26,800	30,150	42,500
	TOTAL OPERATIONAL EXPENSES	20,458	22,280	26,800	30,150	42,500
	CAPITAL EXPENSES					
10.33.909	Capital Project	0	250	975,000	0	<i>Moved to 45 Fund</i>
	TOTAL CAPITAL EXPENSES	0	250	975,000	0	0
	TOTAL LANDFILL	20,458	22,530	1,001,800	30,150	42,500

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 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 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	113,000	108,000	113,000
10.34.235	Office Expenses	0	0	1,000	0	1,000
10.34.557	Travel	0	0	0	0	0
10.34.560	Registrations	0	0	2,000	0	2,000
	SUBTOTAL GENERAL OPERATIONS	87,000	87,000	116,000	108,000	116,000
	TOTAL OPERATIONAL EXPENSES	87,000	87,000	116,000	108,000	116,000
	CAPITAL EXPENSES					
	None	0	0	0	0	0
	TOTAL CAPITAL EXPENSES	0	0	0	0	0
	TOTAL LAW	87,000	87,000	116,000	108,000	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 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 documents 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 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
	PERSONNEL					
10.35.101	Salaries	0	0	0	0	114,799
10.35.104	Social Security					8,782
10.35.106	LAGERS	239,572	209,600	282,395	225,000	229,648
10.35.107	Supplemental Pension	1,143,344	1,088,052	1,237,238	1,200,000	1,243,300
10.35.109	Unused Sick Leave	76,255	79,019	84,289	84,289	84,960
	SUBTOTAL PERSONNEL	1,459,171	1,376,671	1,603,922	1,509,289	1,681,489
	GENERAL OPERATIONS					
10.35.149	Transfer to Other Funds	0	94,945	311,938	275,000	50,000
10.35.153	Settlement	0	0	0	45,000	0
10.35.170	Personnel Services	2,212	633	1,000	1,000	12,500
10.35.178	Contracted Services	3,117	437	1,500	15,000	1,500
10.35.240	Annual Audit Costs	32,036	29,241	25,000	40,500	37,250
10.35.264	Sales Tax Rebate 1 % General Revenue Sales Tax	7,563	15,493	15,000	15,000	15,000
10.35.265	Sales Tax Rebate 1/4% Fire District	1,891	3,873	4,000	3,300	4,000
10.35.587	Professional Services	6,378	13,849	5,000	5,000	37,500
10.35.597	Banking Fees	1,511	505	1,000	750	500
10.35.702	Bond payment	330	174,846	175,000	175,000	201,000
10.35.817	Worker's Comp Claim	9,945	10,335	11,000	10,000	11,000
	SUBTOTAL GENERAL OPERATIONS	64,983	344,157	550,438	585,550	370,250
	TOTAL OPERATIONAL EXPENSES	1,524,154	1,720,828	2,154,360	2,094,839	2,051,739
	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	1,524,154	1,720,828	2,154,360	2,094,839	2,051,739

CITY OF HANNIBAL

EXPENDITURE GUIDE

INTERNAL SERVICES EXPENDITURES

10.35.101 Salaries

This account pays the salaries of the City's Information Systems Administrator and his assistant.

10.35.104 Social Security

Social security is calculated at 7.65% of salaries.

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 will attend the annual meeting.

10.35.107 Supplemental Pension

Yearly, 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 the 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 ¼% sales tax.

CITY OF HANNIBAL

EXPENDITURE GUIDE

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 31st. The City and BPW split this cost. This line also covers any costs relating to cybersecurity.

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 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
	PERSONNEL					
10.36.101	Salaries Muni Judge	28,434	29,070	29,778	29,675	30,074
10.36.103	Salaries Office Staff	110,487	143,778	163,555	132,400	127,614
10.36.104	Social Security	10,084	12,530	14,790	12,000	12,063
10.36.116	Part-Time Office Staff	0	0	0		
SUBTOTAL PERSONNEL		149,005	185,378	208,123	174,075	169,751
	GENERAL OPERATIONS					
10.36.230	Court Clerk & Judge Training	2,321	3,071	4,500	4,500	3,500
10.36.231	Telephone	200	0	0	0	0
10.36.235	Office Supplies	2,000	3,147	2,700	2,700	2,800
10.36.236	Postage & Printing	4,744	7,062	8,000	8,100	8,100
10.36.237	Office Equipment	16,534	1,484	1,000	1,000	1,700
10.36.239	Judge's Apparel	0	12	100	100	100
10.36.530	Miscellaneous	94	100	100	100	200
10.36.637	Special Judge Court Costs	674	561	7,000	4,400	7,000
SUBTOTAL GENERAL OPERATIONS		26,567	15,437	23,400	20,900	23,400
TOTAL OPERATIONAL EXPENSES		175,572	200,815	231,523	194,975	193,151
	CAPITAL EXPENSES					
	None	0	0	0	0	0
TOTAL CAPITAL EXPENSES		0	0	0	0	0
TOTAL MUNICIPAL COURT		175,572	200,815	231,523	194,975	193,151

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 and (2) Court Clerks.

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 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
	PERSONNEL					
10.42.101	Salaries	2,181,202	1,986,257	2,266,106	2,207,000	2,232,802
10.42.103	Civilian Personnel Salaries	404,120	380,853	442,000	415,000	420,527
10.42.104	Social Security	62,039	59,816	72,200	72,200	69,556
10.42.116	Part-time Salaries	57,672	52,794	78,500	56,000	66,824
SUBTOTAL PERSONNEL		2,705,033	2,479,720	2,858,806	2,750,200	2,789,709
	General Operations					
10.42.108	Clothing Allowance	3,900	3,300	4,500	3,500	4,500
10.42.112	Hiring & Promotional Expense	2,768	6,151	5,000	4,000	5,000
10.42.113	Uniform & Accessories	17,126	10,807	20,000	20,000	25,000
10.42.178	Contracted Employees	3,216	2,621	6,000	27,000	28,000
10.42.206	Fleet Payment	0	0	145,000	145,000	145,000
10.42.207	Fleet Interest Payment	0	0	0	0	0
10.42.231	Telephone	6,197	5,660	8,000	8,000	8,000
10.42.235	Office Copier Supplies & Maint.	8,574	12,513	12,000	12,000	12,000
10.42.236	Postage	3,042	2,482	3,000	3,000	3,000
10.42.243	Software and Services	0	0	86,973	86,973	94,000
10.42.259	Books & Films	484	484	500	460	500
10.42.260	Printing Supplies	4,825	2,410	5,500	2,500	3,500
10.42.270	Educational Expense	28,102	50,857	20,000	25,000	40,000
10.42.273	Memberships	1,410	1,455	1,500	1,500	1,500
10.42.275	Computers and Printers	107,163	97,897	25,000	25,000	25,000
10.42.355	Vehicle & Operating Maint.	38,766	29,578	25,000	35,000	25,000
10.42.356	Gas, Oil, and Grease	67,223	71,697	75,000	65,000	65,000
10.42.369	NEMO Humane Society Contrib.	103,681	106,791	109,995	109,995	113,295
10.42.385	SRT Equipment	993	2,258	5,000	5,000	5,000
10.42.522	Animal Control Equipment	21	0	1,500	1,500	3,000
10.42.525	Grant Exp PD	0	0	0	0	36,500
10.42.530	Miscellaneous	575	4,180	3,500	3,500	3,500
10.42.533	Police Equipment	22,148	64,946	32,000	30,000	30,000
10.42.542	Firing Range & Ammunition	4,236	12,682	10,000	9,000	10,000
10.42.544	Prisoner Meals & Jail Supplies	2,701	2,782	3,500	3,500	3,500
10.42.545	Communications Equipment	1,201	230	3,500	3,500	3,500
10.42.575	Grants	5,505	31,749	10,000	48,000	10,000
10.42.590	DARE Donation	0	0	0	0	0
10.42.720	Utilities - Gas	3,980	4,488	3,500	3,500	3,500
10.42.725	Maintenance & Repairs Building	31,268	26,876	31,000	30,000	30,000
10.42.813	RedFlex Fee	98,007	76,791	100,000	15,000	60,000
10.42.818	Insurance Reimbursement Exp	1,522	3,178	0	0	0
SUBTOTAL GENERAL OPERATIONS		568,634	634,863	756,468	726,428	796,795
TOTAL OPERATIONAL EXPENSES		3,273,667	3,114,583	3,615,274	3,476,628	3,586,504
	CAPITAL EXPENSES					
10.42.910	Capital Improvement Building	20,863	0	0	35,000	<i>Moved to 45 Fund</i>
10.42.911	Capital Equipment/Vehicles	0	0	0	70,000	<i>Moved to 45 Fund</i>
10.42.912	Capital Improvement Computer	7,799	0	0	0	<i>Moved to 45 Fund</i>
TOTAL CAPITAL EXPENSES		28,662	0	0	105,000	0
TOTAL POLICE DEPARTMENT		3,302,329	3,114,583	3,615,274	3,581,628	3,586,504

CITY OF HANNIBAL

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, tuition reimbursement, and all overtime grants expected for FY 25.

10.42.103 Civilian Personnel Salaries

Salaries for (1) Management Assistant, (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 expenditures for office supplies, copier supplies/maintenance, and office equipment.

10.42.236 Postage

Anticipated expenditures for postage.

10.42.243 Software and Services

Any necessary software (plus maintenance/service costs) that is used by HPD is funded from this account.

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.

CITY OF HANNIBAL

EXPENDITURE GUIDE

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.

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.

10.42.525 Grant Expenditure - PD

This line-item includes all expenditures for tangible items for grants.

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 is for grant funds 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 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
	PERSONNEL					
10.43.105	Hospitalization	1,524,528	1,597,368	1,677,000	1,650,000	1,720,718
10.43.815	Unemployment	2,500	0	2,500	2,500	2,500
10.43.820	Safety Awareness	0	0	0	0	8,050
	SUBTOTAL PERSONNEL	1,527,028	1,597,368	1,679,500	1,652,500	1,731,268
	GENERAL OPERATIONS					
10.43.818	Ins Reimbursable Expense	1,800	0	2,000	50,000	2,000
10.43.850	MIRMA	649,383	548,868	880,000	780,982	902,200
	SUBTOTAL GENERAL OPERATIONS	651,183	548,868	882,000	830,982	904,200
	OPERATIONAL EXPENSES	2,178,211	2,146,236	2,561,500	2,483,482	2,635,468
	CAPITAL EXPENSES					
	None	0	0	0	0	0
	TOTAL CAPITAL EXPENSES	0	0	0	0	0
	TOTAL INSURANCE	2,178,211	2,146,236	2,561,500	2,483,482	2,635,468

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 (not 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.

10.43.820 Safety Awareness

Safety awareness may be purchased for any type of safety video, teaching materials, etc. related to safety awareness.

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 2025 are budgeted at 11.65% or \$11.65 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 accordingly.

EMERGENCY MANAGEMENT

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 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	53,371	41,491	24,000	27,311	25,000
10.46.231	Telephone	3,856	2,850	4,113	3,200	4,000
10.46.234	IPAD Expense	348	321	364	364	364
10.46.235	Office Supplies	267	9	150	0	0
10.46.284	Conferences	0	0	0	0	<i>Moved to .289</i>
10.46.287	Seismic Training & Information	0	0	0	0	<i>Moved to .289</i>
10.46.289	Training & Public Relations	0	190	500	725	750
10.46.530	Miscellaneous	0	9	100	530	550
10.46.545	Communications Equipment	0	0	500	0	0
10.46.546	Storm Assistance	0	0	0	0	0
10.46.547	Generator Upkeep & Siren	11,191	11,958	9,000	2,000	9,000
10.46.557	Travel Expenses	208	160	0	0	<i>Moved to .289</i>
10.46.582	Floodwall Maintenance	0	0	2,000	2,000	2,000
10.46.584	Floodgate Install	0	8,923	7,500	7,500	7,500
10.46.720	Utilities - Gas	687	955	750	675	750
10.46.722	Janitorial Supplies	0	0	200	0	0
10.46.725	Maintenance & Repairs - Building	75	1,924	2,500	3,400	1,500
SUBTOTAL OPERATIONS		70,003	68,790	51,677	47,705	51,414
TOTAL OPERATIONAL EXPENSES		70,003	68,790	51,677	47,705	51,414
	CAPITAL EXPENSES					
10.46.910	Capital Equipment-Bldg & Equip	0	0	0	0	<i>Moved to 45 Fund</i>
10.46.912	Capital Equip-Office & Computers	0	0	0	0	<i>Moved to 45 Fund</i>
TOTAL CAPITAL EXPENSES		0	0	0	0	0
TOTAL EMERGENCY MANAGEMENT		70,003	68,790	51,677	47,705	51,414

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.

10.46.289 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.

10.46.547 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, except for 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.

10.46.725 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 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
	PERSONNEL					
	None	0	0	0	0	0
	SUBTOTAL PERSONNEL	0	0	0	0	0
	GENERAL OPERATIONS					
10.90.115	Reimbursement to Parks	0	0	0	0	0
10.90.227	Professional Services	27,619	0	0	0	0
10.90.231	Telephone & Internet	3,393	8,461	7,000	7,000	7,000
10.90.232	NDB Contract	180	540	750	540	540
10.90.234	Aviation Fuel	187,098	178,083	180,000	180,000	180,000
10.90.235	Office Supplies	75	81	300	1,500	1,500
10.90.284	Conf. Training & Memberships	57	25	500	550	550
10.90.383	Airport Mowing	0	0	0	0	0
10.90.533	Airport Equipment & Other	17,698	3,886	5,000	5,000	5,000
10.90.601	Fuel Systems	10,261	10,164	5,000	30,000	5,000
10.90.720	Utilities - Electric	10,264	5,142	5,500	5,500	5,800
10.90.721	Trash Collection	0	0	0	0	0
10.90.726	Maintenance & Repairs	5,614	9,721	7,500	15,000	7,500
	SUBTOTAL GENERAL OPERATIONS	262,259	216,103	211,550	245,090	212,890
	TOTAL OPERATIONAL EXPENSES	262,259	216,103	211,550	245,090	212,890
	CAPITAL EXPENSES					
10.90.909	Airport Improvement Project	267,665	791,969	0	0	<i>Moved to 45 fund</i>
10.90.912	Capital Equip Office & Computer	0	0	0	0	<i>Moved to 45 fund</i>
	TOTAL CAPITAL EXPENSES	267,665	791,969	0	0	0
	TOTAL AIRPORT	529,924	1,008,072	211,550	245,090	212,890

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 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
20.1060	Investment Interest	475	4,013	2,000	2,500	0
20.1081	General Fund Transfer	0	0	0	0	0
20.1088	Tax Allocation Post Ent. Zone	0	0	0	0	0
	TOTAL	475	4,013	2,000	2,500	0

NOTHING IS BUDGETED FOR FY 25

DOWNTOWN FLOODWALL

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
	PERSONNEL					
	None	0	0	0	0	0
	SUBTOTAL PERSONNEL	0	0	0	0	0
	GENERAL OPERATIONS					
20.67.598	Claims	0	0	0	0	0
	SUBTOTAL GENERAL OPERATIONS	0	0	0	0	0
	TOTAL OPERATIONAL EXPENSES	0	0	0	0	0
	CAPITAL EXPENSES					
20.67.911	Repair flood gate seal	46,000	15,000	46,000	110,500	0
	TOTAL CAPITAL EXPENSES	46,000	15,000	46,000	110,500	0
	DEBT SERVICE					
20.67.152	Tax Allocation - Repay Gen Fund	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	46,000	15,000	46,000	110,500	0

NOTHING IS BUDGETED FOR FY 25

INFRASTRUCTURE AND REMEDIAL IMPROVEMENTS TAX

REVENUE SUMMARY

FUND 28

ACCT NUMBER	DESCRIPTION	FY 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
28.1007	1/2% Use Tax	0	49,051	195,000	284,000	212,000
28.1060	Investment Interest	0	6,624	25,000	70,000	46,200
28.1120	1/2 % Sales Tax	0	614,759	1,900,000	2,100,000	1,950,000
	TOTAL	0	670,434	2,120,000	2,454,000	2,208,200

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 AND REMEDIAL IMPROVEMENTS TAX

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 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	450,000	0	450,000
28.28.527	HPD Roof	0	0	150,000	0	150,000
28.28.562	Building Demolitions	0	0	100,000	50,000	50,000
28.28.528	Demolition St. Elizabeths (Portion)	0	0	1,400,000	0	1,400,000
	TOTAL CAPITAL EXPENSES	0	0	2,100,000	50,000	2,050,000
	TOTAL INFRASTRUCTURE TAX	0	0	2,100,000	50,000	2,050,000

28.28.521 Street Paving

This line-item is for ongoing resurfacing & maintenance of streets throughout the city. This work involves milling & 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 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
30.1007	1/2% Use Tax	157,500	212,706	195,000	195,000	212,500
30.1029	Insurance Reimbursement	0	0	0	0	0
30.1038	BPW Loan Proceeds	0	0	0	0	0
30.1060	Interest Income	1,500	60,003	26,500	47,000	40,000
30.1062	Sale of Capital Equipment	0	0	0	0	25,000
30.1065	Bond Investment Interest	0	0	0	0	0
30.1069	Miscellaneous Income	0	-138,109	0	40,701	0
30.1082	Bond Proceeds	0	0	0		0
30.1120	1/2% Sales Tax	1,625,000	2,074,981	1,937,500	2,050,000	1,950,000
30.1137	BPW Utilities Repairs Reimb.	22,500	22,500	22,500	72,702	0
30.1163	Grants	0	0	0	18,221	0
	TOTAL	1,806,500	2,232,081	2,181,500	2,423,624	2,227,500

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 monthly.

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.

30.1062 Sale of Capital Equipment

Funds received from the sale of surplus Street Department capital equipment are posted to this account.

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 monthly. The Transportation Sales Tax was adopted by Hannibal voters, and is to be used strictly for street equipment, and street maintenance & construction.

SALES TAX CAPITAL

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
	GENERAL OPERATIONS					
30.44.206	Transfer to Debt Service	970,199	977,167	975,000	975,000	975,000
30.44.207	Bond Fees	750	0	2,050	0	0
30.44.266	Rebate Sales Taxes	3,781	7,747	5,000	5,000	5,000
30.44.356	Gas, Oil & Grease	90,132	87,700	90,000	90,000	90,000
30.44.358	Equipment Maintenance	64,036	117,157	70,000	70,000	70,000
30.44.359	Tires	1,590	7,276	9,000	12,000	12,000
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 Equip.	73,862	61,634	80,000	80,000	80,000
30.44.473	Street Sweeper Refuse	21,044	34,658	30,000	30,000	38,000
30.44.474	Utilities Saw Cuts Repairs	19,456	5,882	0	0	Moved to .678
30.44.475	Street Maintenance	0	0	0	0	0
30.44.476	Signage- Traffic	15,063	15,865	9,500	9,500	9,500
	TOTAL GENERAL OPERATIONS	1,259,913	1,315,086	1,270,550	1,271,500	1,279,500
	CAPITAL EXPENSES					
30.68.361	Consulting Engineer / Archt.	630	0	2,000	2,000	2,000
30.68.527	Loan payment to BPW	0	0	0	0	0
30.68.678	Pavement Resurfacing	360,275	666,556	750,000	750,000	700,000
30.68.680	Street Projects - Construction	0	0	0	0	0
30.68.911	Capital Equipment	118,276	506,625	175,000	0	295,000
	TOTAL CAPITAL EXPENSES	479,181	1,173,181	927,000	752,000	997,000
	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	1,739,094	2,488,267	2,197,550	2,023,500	2,276,500

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.

30.44.266 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 5-year agreement expires 2025 (*Dutch Country closed in 2024*). B & B Theatres' 15-year agreement expires 2034. This represents a ½% 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 Dept. 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.

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 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
37.1060	Interest Income	191	3,705	2,000	3,000	2,000
37.1064	Rent	0	12,000	19,000	19,000	19,000
37.1161	Contract Fee	0	0	0	10,000	0
37.1162	Passenger Fees	0	3,849	4,000	10,000	7,000
	TOTAL	191	19,554	25,000	42,000	28,000

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

Some of the large cruiselines that regularly dock in Hannibal have entered into an agreement with the City where there is a basic rent per passenger (typically \$1) when docking at the Hannibal Riverfront.

RIVERFRONT FUND

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
	PERSONNEL					
	None	0	0	0	0	0
	SUBTOTAL PERSONNEL	0	0	0	0	0
	GENERAL OPERATIONS					
37.37.220	Maintenance	0	0	5,000	16,000	40,000
	SUBTOTAL GENERAL OPERATIONS	0	0	5,000	16,000	40,000
	TOTAL OPERATIONAL EXPENSES	0	0	5,000	16,000	40,000
	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	5,000	16,000	40,000

37.37.220 Maintenance

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

PARKS AND REC FUND SUMMARY

Beginning Fund Balance		\$ 2,383,500
Revenues		\$ 2,491,007
Funds Available for FY25		\$ 4,874,507
Operating Expenditures	Total Budget	
38.37- Riverfront Development	\$ -	
38.38- Parks	\$ 2,296,786	
38.39- Ramp Park	\$ -	
38.40- Pool	\$ 199,480	
38.50- Bear Creek Sports Park	\$ 111,765	
38.91- Marina	\$ 1,500	
Total Operating Expenditures		\$ 2,609,531
Ending Fund Balance		\$ 2,264,976

PARKS & REC REVENUE SUMMARY

FUND 38

ACCT NUMBER	DESCRIPTION	FY 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
38.1007	1/2% Use Tax	197,830	212,706	195,000	195,000	215,000
38.1028	P&R Armory Rent	17,131	17,052	12,000	12,000	12,000
38.1029	Insurance Reimbursement	3,920	0	0	0	0
38.1030	P&R Donations	34,670	49,746	15,000	15,000	15,000
38.1031	P&R Concessions	41,408	38,498	40,000	40,000	40,000
38.1034	Vending Machine Revenue	75	0	0	0	0
38.1035	Shelter House Fees	4,804	4,700	4,000	4,000	4,000
38.1040	Grants	0	0	100,000	100,000	0
38.1046	Special Rec. Pool Lessons	2,220	4,420	3,000	625	3,000
38.1047	P & R Municipal Pool Income	78,200	77,755	75,000	75,000	75,000
38.1049	P & R PettiboneTrust	4,798	4,275	4,000	3,757	3,757
38.1060	Investment Interest	8,090	65,361	25,000	53,719	42,000
38.1062	Sale of City Owned Property	0	0	0	0	0
38.1069	Miscellaneous Income	152,183	1,497	1,200	41,136	1,000
38.1072	Ramp Park Admissions	4,846	3,856	6,000	1,498	0
38.1073	Mowing Reimbursement- Airport	0	0	0	0	0
38.1081	Horseshoes Fees	440	0	0	0	0
38.1087	Transfers from Other Depts	0	0	0	0	0
38.1096	Janitorial Reimbursement- Gen Fund	0	1,601	0	0	0
38.1116	Bond Proceeds	0	0	0	0	0
38.1119	SRV Reimb. From Other Depts	0	0	0	0	0
38.1120	1/2% Sales Tax	1,942,038	2,074,981	1,937,500	1,937,500	1,950,000
38.1148	Ronny Ferrel Donations	0	0	0	4,000	0
38.1161	FEMA/SEMA Grants	0	0	0	0	0
38.1191	CARES Act Revenues	0	0	0	0	0
38.1223	Boat Slip Rental Fees	11,473	7,319	14,000	16,000	16,000
38.1224	Gas/Oil Sales- Marina	5,000	300	0	0	0
38.1225	Temp Boat Slip Rental Fees	3,700	2,428	3,500	3,500	3,500
38.1255	Program Fees (New Programs)	7,515	11,294	7,500	7,500	7,500
38.1262	Riverfront Dev.- BPW Electric	0	0	0	0	0
38.1263	Riverview Park 15-yr Master Plan	0	0	0	10,000	10,000
38.1280	Bear Creek Rentals	0	1,065	2,000	2,000	2,000
38.1281	Bear Creek Concessions	0	28,015	28,000	28,000	28,000
38.1282	Bear Creek Leagues	0	26,980	27,000	35,000	35,000
38.1283	Bear Creek Competitive Leagues	0	12,150	12,000	12,000	12,000
38.1284	Bear Creek Donations	0	15,400	15,000	8,000	10,000
38.1285	Clemens Training Facility Rentals	0	0	0	1,200	5,000
38.1999	YMCA Baseball Contract	1,250	0	1,250	1,250	1,250
	SUB-TOTAL	2,521,591	2,661,399	2,527,950	2,607,685	2,491,007
38.1116	Bond Proceeds Series 2018	0	0	0	0	0
	TOTAL	2,521,591	2,661,399	2,527,950	2,607,685	2,491,007

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 monthly.

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

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.

38.1081 Horseshoes

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

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 monthly this is then deposited into the Parks & Rec. Account. Such funding must be used for Parks purposes only.

CITY OF HANNIBAL

REVENUE GUIDE

38.1148 Ronny Ferrel Donations

Donations made in memory of the late Ronny Ferrel are to be received to this account and used to fund swim lessons at the Hannibal Aquatic Center.

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).

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.

38.1263 Riverview 15-Year Master Plan

Money received for the Riverview Park 15-Year Master Plan is deposited to this account.

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.

38.1284 Bear Creek Donations

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

38.1285 Clemens Training Facility Rental

This account receipts money received from the rentals at the Clemens Training Facility.

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 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
	PERSONNEL					
38.38.101	Salaries	505,438	567,956	617,000	617,000	635,510
38.38.104	Social Security	41,011	47,279	54,622	54,622	54,622
38.38.105	Hospitalization	133,626	123,588	153,250	153,250	153,250
38.38.106	LAGERS	74,168	75,501	93,167	93,167	93,167
38.38.109	Unused Sick Leave	7,189	7,621	8,638	8,638	8,638
38.38.116	P & R Seasonal Laborers	56,763	73,390	97,000	97,000	97,000
SUBTOTAL PERSONNEL		818,195	895,335	1,023,677	1,023,677	1,042,187
	GENERAL OPERATIONS					
38.38.108	Uniforms	7,399	5,189	5,200	5,200	5,200
38.38.112	Physicals - Hiring Expense	0	33	200	0	200
38.38.115	CSO Officer Salary Share to GF	0	0	0	0	0
38.38.174	Property Buyouts	0	3,191	0	0	0
38.38.178	Contracted Services	15,224	18,516	16,000	16,000	17,000
38.38.215	Shooters' Education	2,231	2,379	3,800	3,800	3,800
38.38.217	Apportionment	21,033	21,033	12,000	12,000	12,000
38.38.231	Telephone	7,882	7,008	6,800	6,800	7,000
38.38.234	IPAD	720	646	375	500	500
38.38.235	Office Supplies	4,375	1,361	2,900	2,900	2,900
38.38.236	Postage	466	1,111	500	500	500
38.38.240	Audit	3,803	3,780	3,900	4,752	4,752
38.38.266	Sales Tax Rebate	3,781	7,747	7,000	7,000	7,000
38.38.275	Computer/Printer/Software	11,215	9,976	8,500	10,000	10,000
38.38.283	Advertising Expense	9,173	10,209	11,000	11,000	11,000
38.38.284	Conferences & Training	2,794	4,191	6,000	6,000	6,000
38.38.343	Radio Maintenance	774	581	775	775	775
38.38.356	Gas, Oil, and Grease	34,272	38,650	48,000	48,000	48,000
38.38.358	Equipment Maintenance	49,293	29,017	48,000	85,000	48,000
38.38.444	2019 Flood Expense	0	0	0	0	0
38.38.450	Park Maintenance & Repair	76,815	137,414	150,000	150,000	150,000
38.38.501	General Recreation	10,320	8,228	12,000	12,000	12,000
38.38.536	Light Equipment	1,189	0	0	0	0
38.38.537	Expense projects	20,094	0	0	0	0
38.38.585	Fireworks Contract	3,750	3,750	3,750	3,750	3,750
38.38.597	Bond Fees	1,278	1,293	1,250	1,250	1,250
38.38.599	Contingency	0	0	0	0	0
38.38.702	Bond Payment	200,000	200,000	200,000	200,000	200,000
38.38.720	Utilities - Gas	14,551	23,520	10,000	10,000	10,000
38.38.721	Trash Collection	8,428	9,648	10,000	10,000	10,000
38.38.722	Janitorial Supplies	12,842	19,594	14,000	14,000	14,000
38.38.725	Maintenance & Repair - Building	14,848	16,993	15,000	15,000	15,000
38.38.815	Unemployment	0	0	0	0	0
38.38.840	Flood Insurance	869	972	972	972	972
38.38.850	MIRMA	77,073	72,112	78,000	78,000	78,000
SUBTOTAL GENERAL OPERATIONS		616,492	658,142	675,922	715,199	679,599
TOTAL OPERATIONAL EXPENSES		1,434,687	1,553,477	1,699,599	1,738,876	1,721,786

ACCT NUMBER	DESCRIPTION	FY 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
	CAPITAL EXPENSE-DEBT SVC					
38.38.902	Master Plan Capital Improvements	662,388	383,587	375,000	375,000	400,000
38.38.910	Capital Improvement Office	0	0	0	0	0
38.38.911	Capital Equipment	132,475	415,140	135,000	135,000	150,000
38.38.920	Riverview Park 15-year Master Plan	0	0	0	50,000	25,000
TOTAL CAPITAL EXPENSES		794,863	798,727	510,000	560,000	575,000
TOTAL GENERAL PARKS & RECREATION		2,229,550	2,352,204	2,209,599	2,298,876	2,296,786

CITY OF HANNIBAL

EXPENDITURE GUIDE

PARKS EXPENDITURES

38.38.101 Salaries

This account funds partial salaries of the Director of Central Services, Fiscal Management Assistant, and Public Works Management Assistant (balance for all is paid by DPW). 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 max amount. This Unused Sick Leave Fund is for only Parks & Rec 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.

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 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 youth. 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 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.

CITY OF HANNIBAL

EXPENDITURE GUIDE

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.

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.

CITY OF HANNIBAL

EXPENDITURE GUIDE

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 2025 are budgeted at 11.65% or \$11.65 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, Bear Creek, and marina.

38.38.902 Master Plan Capital Improvements

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

38.38.911 Capital Equipment

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

38.38.920 Riverview Park 15-Year Master Plan

This line item is used for expenses related to the 15-Year Master Plan for Riverview Park.

RAMP PARK

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
	PERSONNEL					
38.39.116	Part-time Salaries	13,104	15,781	19,000	8,423	0
38.39.104	Social Security	1,001	1,207	1,700	6,455	0
SUBTOTAL PERSONNEL		14,105	16,988	20,700	14,878	0
	GENERAL OPERATIONS					
38.39.530	Miscellaneous	3,025	1,929	3,800	393	0
SUBTOTAL GENERAL OPERATIONS		3,025	1,929	3,800	393	0
TOTAL OPERATIONAL EXPENSES		17,130	18,917	24,500	15,271	0
	CAPITAL EXPENSES					
	None	0	0	0	0	0
TOTAL CAPITAL EXPENSES		0	0	0	0	0
TOTAL PARKS & RECREATION- RAMP		17,130	18,917	24,500	15,271	0

THE RAMP PARK IS NO LONGER STAFFED - NOTHING BUDGETED FOR FY 25

POOL

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
	PERSONNEL					
38.40.116	Part-time Salaries (38.40.101)	79,000	99,028	142,000	120,000	120,000
38.40.104	Social Security	7,358	7,576	11,000	9,000	9,180
SUBTOTAL PERSONNEL		86,358	106,604	153,000	129,000	129,180
	GENERAL OPERATIONS					
38.40.108	Uniforms	3,001	1,277	2,800	2,800	2,800
38.40.513	Concessions	27,874	26,675	27,500	27,500	27,500
38.40.514	Chemicals	19,169	24,643	19,000	20,000	20,000
38.40.515	Program Training	4,823	2,779	5,000	5,000	5,000
38.40.519	Maintenance & Repair	11,158	27,691	14,000	14,000	15,000
SUBTOTAL GENERAL OPERATIONS		66,025	83,065	68,300	69,300	70,300
TOTAL OPERATIONAL EXPENSES		152,383	189,669	221,300	198,300	199,480
	CAPITAL EXPENSES					
	None	0	0	0	0	0
TOTAL CAPITAL EXPENSES		0	0	0	0	0
TOTAL PARKS & RECREATION- POOL		152,383	189,669	221,300	198,300	199,480

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, shirts, and lifeguard supplies 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 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 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
	PERSONNEL					
38.50.116	Part-Time Employees	0	8,114	10,000	10,000	10,000
38.50.104	Social Security	0	621	765	765	765
SUBTOTAL PERSONNEL		0	8,735	10,765	10,765	10,765
	GENERAL OPERATIONS					
38.50.108	Bear Creek Uniforms	0	61	0	4,000	4,000
38.50.119	Contracted Officials	0	8,387	10,000	15,000	15,000
38.50.178	Contracted Services	0	1,050	5,000	8,000	8,000
38.50.283	Bear Creek Advertising	0	1,459	1,500	1,500	1,500
38.50.450	Maintenance & Repair	0	1,730	10,000	10,000	14,000
38.50.513	Concessions	0	14,234	20,000	25,000	25,000
38.50.720	Utilities	0	69	0	0	0
38.50.721	Trash Hauling	0	230	1,500	1,500	1,500
38.50.725	Building Maintenance	0	1,357	2,000	2,000	2,000
SUBTOTAL GENERAL OPERATIONS		0	28,577	50,000	67,000	71,000
TOTAL OPERATIONAL EXPENSES		0	37,312	60,765	77,765	81,765
	CAPITAL EXPENSES					
38.50.902	Dirt Work	0	0	0	30,000	30,000
TOTAL CAPITAL EXPENSES		0	0	0	30,000	30,000
TOTAL PARKS & REC- BEAR CREEK		0	37,312	60,765	107,765	111,765

CITY OF HANNIBAL

EXPENDITURE GUIDE

BEAR CREEK SPORTS COMPLEX EXPENDITURES

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 ongoing grounds maintenance at Bear Creek, including supplies, landscaping materials, etc.

38.50.513 Concessions

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

38.50.721 Bear Creek Trash

The department has a contract with a trash hauler for the pick-up of a dumpster at Bear Creek Sports Complex

38.50.725 Building Maintenance

The funds are used for building maintenance necessary throughout the year at Bear Creek Sports Complex.

38.50.902 Dirt Work

This account covers the costs related to any major work done on the fields at Bear Creek Sports Complex.

MARINA

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
	PERSONNEL					
38.91.116	Salaries Part-Time	0	0	0	0	0
38.91.104	Social Security	0	0	0	0	0
SUBTOTAL PERSONNEL		0	0	0	0	0
	GENERAL OPERATIONS					
38.91.156	Maintenance	6,141	4,549	3,000	100	1,500
38.91.530	Miscellaneous	142	0	1,000	0	0
SUBTOTAL GENERAL OPERATIONS		6,283	4,549	4,000	100	1,500
TOTAL OPERATIONAL EXPENSES		6,283	4,549	4,000	100	1,500
	CAPITAL EXPENSES					
	None	0	0	0	0	0
TOTAL CAPITAL EXPENSES		0	0	0	0	0
TOTAL PARKS & RECREATION- MARINA		6,283	4,549	4,000	100	1,500

38.91.156 Maintenance

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

RIVERFRONT DEVELOPMENT

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
	GENERAL EXPENSES					
38.37.701	Bond issue cost	0	0	0	0	0
38.37.705	Engineering/Design	2,106	0	0	0	0
38.37.707	Riverfront Construction	718	0	0	0	0
TOTAL RIVERFRONT DEVELOPMENT		2,824	0	0	0	0

NOTHING IS BUDGETED FOR FY 25

SELF INSURANCE FUND REVENUE SUMMARY

FUND 40

ACCT NUMBER	DESCRIPTION	FY 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
40.1029	Insurance Reimbursement	112,109	119,291	65,000	0	50,000
40.1060	Investment Interest	31,461	90,484	40,000	110,000	80,000
40.1101	City Premiums	2,010,306	2,242,203	2,230,000	1,810,000	1,922,276
40.1102	BPW Premiums	1,269,840	1,303,407	1,424,750	1,248,000	1,437,044
40.1127	Employee Premiums	11,871	11,978	13,076	238,000	867,850
40.1128	Rebates/Misc Income	135,489	60,430	40,000	58,420	50,000
	TOTAL	3,571,076	3,827,793	3,812,826	3,464,420	4,407,170

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 Employee Premiums

This account receives money from all health, dental, and vision premiums collected directly from employees.

40.1128 Rebates/Misc. Income

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

SELF-INSURANCE FUND

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
	PERSONNEL					
	None	0	0	0	0	0
	SUBTOTAL PERSONNEL	0	0	0	0	0
	GENERAL OPERATIONS					
40.70.236	Postage/Office Supplies	289	161	300	300	300
40.70.272	Re-Issue INS Claims	3,000	0	0	0	0
40.70.276	ACA Tax Expense (PCORI)	989	1,105	1,614	1,614	1,614
40.70.277	Claims Negotiation Fees	3,158	-552	3,000	3,000	3,000
40.70.278	Vision Care Premiums	12,837	13,017	14,000	12,000	12,000
40.70.279	Third Party Administration (TPA)	513,554	650,189	730,000	660,000	645,000
40.70.280	Claims - Medical	2,148,750	2,713,903	3,150,000	2,575,000	2,950,000
40.70.281	Claims- Pharmaceutical	858,426	646,232	585,000	665,000	585,000
40.70.282	Additional Employee Benefit Program	2,790	2,435	4,000	4,000	10,750
40.70.284	Conferences and Training	0	850	500	500	500
40.70.301	Claims- Dental	0	0	0	0	175,000
40.70.302	LTD/Life Insurance Premiums	0	0	0	0	24,000
40.70.587	Professional Services	0	0	0	0	0
	TOTAL GENERAL OPERATIONS	3,543,793	4,027,340	4,488,414	3,921,414	4,407,164
	CAPITAL EXPENSES					
	None	0	0	0	0	0
	TOTAL CAPITAL EXPENSES	0	0	0	0	0
	TOTAL SELF-INSURANCE FUND	3,543,793	4,027,340	4,488,414	3,921,414	4,407,164

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 can 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.

40.70.280 Claims – Medical

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. 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.

40.70.301 Dental Claims

The City of Hannibal offers a partially funded dental program for the employees. The fund pays all claims from the self-insurance fund.

40.70.302 Life Insurance

The City of Hannibal offers a life benefit to all employees, as well as additional voluntary coverage for employees, spouses, and dependents. Voluntary coverage for Hospital, Accident, Critical Illness, Long and Short-Term Disability are also available.

DARE FUND

FUND 42

ACCT NUMBER	DESCRIPTION	FY 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
42.1060	Investment Interest	43	158	50	135	90
42.1177	Donations	8,219	10,509	12,000	10,000	12,000
	TOTAL	8,262	10,667	12,050	10,135	12,090

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

DARE FUND

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
42.49.597	Banking Fees	0	0	0	0	0
42.49.598	Expenses	10,657	13,206	12,000	10,000	12,000
TOTAL DARE FUND		10,657	13,206	12,000	10,000	12,000

42.49.598 Claims

This line covers expected expenditures for the DARE/START 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 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
45.1060	Investment Interest	0	0	28,000	0	18,480
45.1069	Misc. Income	0	0	0	0	0
45.1080	Transfer from Other Funds	0	0	791,362	0	0
45.1192	Transfer from General Fund	0	0	272,938	700,000	0
	TOTAL	0	0	1,092,300	700,000	18,480

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.

CAPITAL EXPENDITURES

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
	ARP					
45.20.237	Cap Exp Office Equipment	0	0	0		0
45.20.275	Cap Exp Computers/Software	0	0	35,500	35,500	0
	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	0		0
45.23.725	Cap Exp Building Repairs/Impr	0	0	45,000	20,000	0
	COLLECTOR					
45.24.275	Cap Exp Computer Equipment	0	0	0	0	0
	DEPT OF PUBLIC WORKS					
45.26.901	Capital Equipment	0	0	0	0	0
45.26.902	Capital Projects	271,506	0	0	9,000	0
	FIRE DEPARTMENT					
45.31.355	Cap Exp Vehicles	0	0	137,800	58,487	0
45.31.533	Cap Exp Equipment	0	0	0	0	0
45.31.725	Cap Exp Building Repairs/Impr	0	0	50,000	0	0
	MUNICIPAL COURT					
45.36.275	Cap Exp Computer Equipment	0	0	0	0	0
	POLICE DEPARTMENT					
45.42.355	Cap Exp Vehicles	0	0	737,500	737,500	0
45.42.533	Cap Exp Equipment	0	0	16,000	0	0
45.42.725	Cap Exp Building	0	0	42,500	0	0
	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	53,444	0
45.90.902	Capital Projects	0	0	0	0	0
TOTAL CAPITAL EXPENDITURES		324,466	0	1,064,300	860,487	0

NOTHING IS BUDGETED FOR FY 25

TOURISM REVENUE SUMMARY

HANNIBAL CONVENTION AND VISITORS BUREAU

FUND 48

ACCT NUMBER	DESCRIPTION	FY 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
48.1022	Sales Tax Collection	18	10	250	50	25
48.1029	Insurance Reimbursement	1,356	0	0	0	0
48.1060	Investment Interest	2,118	45,795	20,000	75,000	30,200
48.1062	Sale of City Owned Property	70,000	0	0	0	3,000
48.1063	Donations	0	0	0	3	100
48.1069	Miscellaneous Income	0	0	1,500	0	0
48.1077	HCVB Motel Receipts	573,340	930,668	850,000	850,000	850,000
48.1078	HCVB Brochure & Adv. Revenue	0	50,513	50,000	60,000	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	8,960	7,880	2,500	2,400	2,500
48.1105	Souvenirs	1,222	2,739	4,500	2,800	2,685
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	162,663	212,738	50,000	51,107	50,000
48.1084	Molly Brown Misc/Souvenirs	0	0	0	0	0
48.1257	Molly Brown Home	200	3,124	1,500	3,500	1,038
48.1191	CARES Act Grant	5,297	0	0	0	0
	SUB-TOTAL	825,174	1,253,467	980,250	1,044,860	989,548
48.1038	Bond Proceeds	0	0	0	0	0
	TOTAL	825,174	1,253,467	980,250	1,044,860	989,548

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.

48.1063 Donations

This line receives the occasional donation that is received from the public.

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.

48.1104 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.

48.1163 HCVB Other State Grants

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

48.1257 Molly Brown Home

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

TOURISM

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
	PERSONNEL					
48.48.101	Salaries	98,261	96,081	125,000	101,619	128,750
48.48.104	Social Security	12,004	12,307	20,120	13,225	21,120
48.48.105	Hospitalization	19,629	27,933	28,500	22,600	32,000
48.48.106	LAGERS	11,471	12,863	16,750	16,000	16,750
48.48.109	Unused Sick Leave	1,483	1,527	1,700	1,700	1,700
48.48.116	Part-Time Salaries	58,664	64,797	138,000	138,000	138,000
SUBTOTAL PERSONNEL		201,512	215,508	330,070	293,144	338,320
	GENERAL OPERATIONS					
48.48.217	Apportionment	5,811	5,811	5,811	5,811	11,811
48.48.225	Utilities - combined	1,968	7,198	8,000	8,000	8,000
48.48.226	Transfer to Other Funds	0	0	0	0	0
48.48.231	Telephone/Internet	2,783	2,493	3,000	3,000	3,000
48.48.235	Office Supplies, equip. & Rental	885	2,435	4,000	4,000	4,000
48.48.236	Postage	2,083	5,569	3,750	3,750	4,000
48.48.237	Office Equipment & Rental	785	2,727	0	0	Moved to .235
48.48.240	Audit Cost	1,268	1,260	1,300	1,584	1,300
48.48.252	Local Printing	1,335	1,634	2,500	2,500	3,000
48.48.273	Memberships	2,380	2,530	3,000	3,000	5,000
48.48.274	Website Maint/Software	12,772	9,879	30,000	30,000	4,000
48.48.355	Vehicle Maint & Fuel	1,346	1,629	2,000	2,000	3,000
48.48.546	Public Relations	4,114	2,941	4,000	4,000	5,000
48.48.565	Marketing/Sales Shows	3,262	4,158	7,750	7,750	10,000
48.48.566	Convention & Travel Shows - Motels	1,928	3,421	0	0	Moved to .565
48.48.567	Convention & Travel Shows - Meals	622	1,165	0	0	Moved to .565
48.48.568	Convention & Travel Shows - Travel	422	334	0	0	Moved to .565
48.48.569	Advertising & Promotion	116,008	81,262	125,000	125,000	150,000
48.48.571	Special Event Advertising Program	4,157	1,292	24,000	24,000	24,000
48.48.572	Sustaining Events Expense	6,335	6,786	0	0	Moved to .571
48.48.575	State Advertising Grant	71,145	290,863	100,000	100,000	100,000
48.48.597	Miscellaneous	250	251	2,250	2,250	7,250
48.48.599	Contingency	243	0	0	0	0
48.48.653	Local Brochure Distribution	473	0	0	0	Moved to .569
48.48.654	Jaycees	488	1,432	2,000	2,000	2,000
48.48.655	Convention & Group Tour Promotions	6,239	360	0	0	Moved to .569
48.48.656	State Grant - Mo Preservation Conf	20,380	10,635	0	0	0
48.48.670	Hannibal Visitor Guide	40,863	46,795	40,000	40,000	50,000
48.48.702	Bond payment	81,951	80,580	81,951	81,951	82,000
48.48.720	Utilities - Gas	3,102	1,248	0	0	Moved to .225
48.48.721	Trash Collection	319	312	350	350	400
48.48.722	Janitorial Supplies	984	1,664	1,500	1,500	2,000
48.48.725	Maintenance & Repair - Building	2,916	6,509	7,000	7,000	14,000
48.48.850	MIRMA	15,884	14,472	23,000	23,000	25,000
48.48.885	Brochure Distribution	0	0	0	0	0

ACCT NUMBER	DESCRIPTION	FY 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
48.48.886	Tom & Becky Program	0	100	1,500	1,500	1,700
48.48.887	Souvenirs	5,948	3,239	5,000	5,000	5,000
48.48.888	Sales Tax on Souvenirs Sold	0	555	100	100	225
SUBTOTAL GENERAL OPERATIONS		421,449	603,539	488,762	489,046	525,686
	MOLLY BROWN OPERATIONS					
48.51.116	Part-Time Salaries	0	0	0	0	0
48.51.231	Molly Brown Telephone	180	162	250	250	250
48.51.569	Molly Brown Advertising and Promotion	0	38	500	500	1,000
48.51.650	Molly Brown Maintenance	226	419	2,000	2,000	5,000
48.51.720	Molly Brown Utilities	1,685	297	1,700	1,700	2,000
SUBTOTAL MOLLY BROWN OPERATIONS		2,091	916	4,450	4,450	8,250
TOTAL OPERATIONAL EXPENSES		625,052	819,963	823,282	786,640	872,256
	CAPITAL EXPENSES					
48.48.909	Capital Project	0	0	0	0	0
48.48.911	Capital Equipment	0	0	53,000	53,000	0
TOTAL CAPITAL EXPENSES		0	0	53,000	53,000	0
TOTAL TOURISM		625,052	819,963	876,282	839,640	872,256

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 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 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

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 several memberships and organizations for promotion of Hannibal.

CITY OF HANNIBAL

EXPENDITURE GUIDE

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.

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

Tourism 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 September 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.

CITY OF HANNIBAL

EXPENDITURE GUIDE

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 2025 are budgeted at 11.65% or \$11.65 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.

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 ENF TRAINING REVENUE SUMMARY

FUND 52

ACCT NUMBER	DESCRIPTION	FY 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
52.1060	Interest Income	81	214	90	400	150
52.1090	POST Reimbursement	8,054	5,455	6,000	5,002	5,000
52.1095	Police Fines	18,084	14,077	16,000	12,900	13,000
	TOTAL	26,218	19,746	22,090	18,302	18,150

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 & 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 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
52.55.597	Banking Fees	0	0	0	0	0
52.55.598	Claims	41,899	14,679	23,000	19,000	20,000
TOTAL LAW ENFORCEMENT TRAINING		41,899	14,679	23,000	19,000	20,000

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 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
81.1010	Taxes- Real and Personal	327,917	347,213	316,179	334,000	316,000
81.1011	Taxes- Surcharge	37,291	30,910	33,374	42,000	40,000
81.1012	Taxes- Interest	2,921	2,674	2,459	2,200	2,250
81.1013	Taxes- Railroad and Utilities	6,696	8,917	6,324	6,480	6,250
81.1014	Taxes- Financial Institute	778	962	1,054	750	750
81.1060	Investment Interest	1,314	4,524	500	6,500	4,307
81.1069	Miscellaneous Income	25	0	0	0	0
81.1118	General Mills Warehouse Rent	30,168	33,048	31,698	31,698	30,000
81.1165	Payroll Deductions	587,950	581,645	617,831	650,000	600,000
81.1170	City Share Retirement	1,119,515	1,088,052	1,145,046	1,213,500	1,243,300
81.1272	Unrealized Gain/Loss	0	0	0	0	0
	TOTAL	2,114,574	2,097,945	2,154,465	2,287,128	2,242,857

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 based on 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 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
	PERSONNEL					
81.61.150	Retiree Payouts	1,806,746	1,522,664	2,030,000	2,030,000	2,050,000
81.61.524	Medical & Hospital	19,197	20,157	20,359	20,539	20,539
81.61.525	Refund Deduction	428,657	299,081	662,428	300,000	300,000
SUBTOTAL PERSONNEL		2,254,600	1,841,902	2,712,787	2,350,539	2,370,539
	GENERAL OPERATIONS					
81.61.219	Bond	1,000	1,000	1,000	1,000	1,000
81.61.235	Office Supplies	15	0	200	200	200
81.61.236	Postage	23	40	50	50	50
81.61.284	Conferences & Training	4,600	2,113	7,500	7,500	7,500
81.61.526	Management ADV Fees	127,933	130,617	142,000	142,000	142,000
81.61.530	Miscellaneous	0	0	0	0	0
81.61.559	County Ass'mnt & Coll. Fees	10,595	10,365	10,742	10,742	10,742
81.61.866	Professional Services	20,875	22,975	26,600	26,600	26,600
SUBTOTAL GENERAL OPERATIONS		165,041	167,110	188,092	188,092	188,092
TOTAL GENERAL OPERATIONS		2,419,641	2,009,012	2,900,879	2,538,631	2,558,631
	CAPITAL EXPENSES					
	None	0	0	0	0	0
TOTAL CAPITAL EXPENSES		0	0	0	0	0
TOTAL P & F RETIREMENT		2,419,641	2,009,012	2,900,879	2,538,631	2,558,631

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 BWA 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 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
84.1192	Transfer from General Fund	0	0	0	0	0
84.1194	CDBG Grant Income	714,634	674,228	0	0	0
	TOTAL	714,634	674,228	0	0	0

NOTHING IS BUDGETED FOR FY 25

CDBG FUND

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
84.84.909	Capital Project	714,634	766,743	0	0	0
TOTAL CDBG FUND		714,634	766,743	0	0	0

NOTHING IS BUDGETED FOR FY 25

INVESTIGATION FUND REVENUE SUMMARY

FUND 87

ACCT NUMBER	DESCRIPTION	FY 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
87.1060	Interest Income	254	698	375	375	250
87.1063	Donations	0	9,500	0	0	0
87.1115	Crime Victims Fund	2,803	2,613	4,000	1,500	2,000
87.1163	Grants	0	0	0	0	0
87.1997	Asset Forfeiture	0	0	0	0	0
	TOTAL	3,057	12,811	4,375	1,875	2,250

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 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
87.87.268	Investigative Equipment	0	18,044	2,000	4,000	2,000
87.87.269	Investigative Services	1,728	2,165	3,000	1,000	3,000
TOTAL INVESTIGATION FUND		1,728	20,209	5,000	5,000	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 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
89.1060	Investment Interest	1,376	9,837	4,500	12,000	8,000
89.1086	Transfer from Other Funds	0	0	0	0	0
89.1161	FEMA/SEMA	20,903	0	0	0	0
89.1163	Grant Reimbursement	0	0	0	0	0
89.1192	Transfer from General Fund	0	0	75,000	75,000	50,000
	TOTAL	22,278	9,837	79,500	87,000	58,000

This Fund began in FY 2014 and is to be grown by infusion of dollars from the General Fund and 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 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
89.63.598	Claims	41,899	0	20,000	30,000	20,000
TOTAL CATASTROPHE FUND		41,899	0	20,000	30,000	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 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
92.1060	Investment Interest	812	28,383	13,000	43,000	28,000
92.1069	Miscellaneous Income	0	0	0	0	0
92.1118	Rent- General Mills	15,000	33,000	51,000	51,000	48,000
	TOTAL	15,812	61,383	64,000	94,000	76,000

92.1060 Investment Interest

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

92.1118 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 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
	PERSONNEL					
	None	0	0	0	0	0
TOTAL PERSONNEL		0	0	0	0	
	CAPTIAL EXPENSES					
92.65.299	Gen Mills Warehouse Maint	13,446	180	15,000	262	1,500
92.65.909	GM Annex Capital Projects	0	0	0	0	0
TOTAL CAPITAL EXPENSES		13,446	180	15,000	262	1,500
TOTAL REVOLVING FUND		13,446	180	15,000	262	1,500

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 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
96.1060	Investment Interest	3,461	11,000	50,000	14,872	9,800
96.1153	Transfer from other Departments	86,580	92,420	98,760	98,760	99,555
	TOTAL	90,041	103,420	148,760	113,632	109,355

Revenue from following Funds for FY 2025

General Fund	84,960.00
Parks	8,638.00
Tourism	1,700.00
Library	4,256.99
Total	99,554.99

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 22 ACTUAL	FY 23 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
	PERSONNEL					
96.66.101	Salaries	97,711	63,824	51,700	62,108	65,000
96.66.104	Social Security	3,374	3,395	1,000	2,482	5,000
SUBTOTAL PERSONNEL		101,085	67,219	52,700	64,590	70,000
	CAPITAL EXPENSES					
	None	0	0	0	0	0
SUBTOTAL CAPITAL EXPENSES		0	0	0	0	0
TOTAL UNUSED SICK LEAVE		101,085	67,219	52,700	64,590	70,000

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.