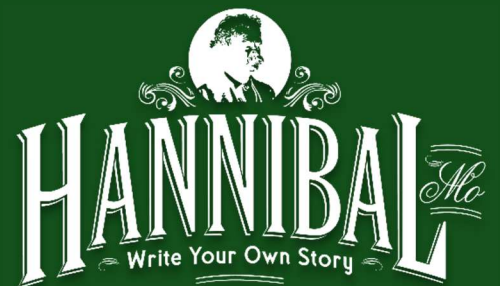


CITY OF HANNIBAL

ANNUAL OPERATING BUDGET

FISCAL YEAR
2025-2026



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SUMMARY OF REVENUES AND EXPENSES

Fund #	Fund Description	Revenues	Expenses
10	General Fund	\$ 19,400,093	\$ 13,283,644
20	Downtown TIF	\$ -	\$ -
28	Infrastructure Tax	\$ 2,410,000	\$ 800,000
30	Capital Sales Tax	\$ 2,280,000	\$ 2,274,123
37	Riverfront	\$ 38,000	\$ -
38	Parks	\$ 2,500,850	\$ 3,467,758
40	Employee Benefit Trust	\$ 2,775,000	\$ 2,392,800
42	DARE	\$ 9,100	\$ 9,000
45	General Fund Capital Expenditures	\$ 7,213,000	\$ 8,394,325
48	Tourism	\$ 1,014,172	\$ 908,724
52	Law Enforcement Trng	\$ 13,800	\$ 13,000
81	Police & Fire Pension	\$ 1,300,000	\$ 3,181,150
87	HPD Investigation Fund	\$ 1,700	\$ 2,000
89	Catastrophe Fund	\$ 10,000	\$ 20,000
92	Revolving Fund	\$ 76,000	\$ 1,500
96	Unused Sick Fund	\$ 122,178	\$ 70,000

ESTIMATED ENDING FUND BALANCES

10- GENERAL FUND/FUND RESERVE		
Estimated Budget Balance Forward- 7/1/2025	\$	5,247,525
Add: FY26 Budgeted Revenues	\$	14,152,568
Less: FY26 Budgeted Expenses	\$	13,283,644
Estimated Ending Budget Balance- 6/30/2026	\$	6,116,449
45- GENERAL FUND CAPITAL EXPENDITURES		
Estimated Fund Balance Forward- 7/1/2025	\$	3,378,862
Add: FY26 Budgeted Revenues	\$	7,213,000
Less: FY26 Budgeted Expenses	\$	8,394,325
Estimated Ending Cash Balance- 6/30/2026	\$	2,197,537

20- DOWNTOWN TIF		
Estimated Fund Balance Forward- 7/1/2025	\$	-
Add: FY26 Budgeted Revenues	\$	-
Less: FY26 Budgeted Expenses	\$	-
Estimated Ending Cash Balance- 6/30/2026	\$	-

28- INFRASTRUCTURE TAX		
Estimated Fund Balance Forward- 7/1/2025	\$	2,969,000
Add: FY26 Budgeted Revenues	\$	2,410,000
Less: FY26 Budgeted Expenses	\$	800,000
Estimated Ending Cash Balance- 6/30/2026	\$	4,579,000

30- CAPITAL SALES TAX		
Estimated Fund Balance Forward- 7/1/2025	\$	2,453,000
Add: FY26 Budgeted Revenues	\$	2,280,000
Less: FY26 Budgeted Expenses	\$	2,274,123
Estimated Ending Cash Balance- 6/30/2026	\$	2,458,877

37- RIVERFRONT		
Estimated Fund Balance Forward- 7/1/2025	\$	106,800
Add: FY25 Budgeted Revenues	\$	38,000
Less: FY25 Budgeted Expenses	\$	-
Estimated Ending Cash Balance- 6/30/2026	\$	144,800

ESTIMATED ENDING FUND BALANCES

38- PARKS AND RECREATION		
Estimated Fund Balance Forward- 7/1/2025	\$	2,383,500
Add: FY26 Budgeted Revenues	\$	2,500,850
Less: FY26 Budgeted Expenses	\$	3,467,758
Estimated Ending Cash Balance- 6/30/2026	\$	1,416,592

40- EMPLOYEE BENEFIT TRUST FUND		
Estimated Fund Balance Forward- 7/1/2025	\$	1,600,000
Add: FY26 Budgeted Revenues	\$	2,775,000
Less: FY26 Budgeted Expenses	\$	2,392,800
Estimated Ending Cash Balance- 6/30/2026	\$	1,982,200

42- DARE FUND		
Estimated Fund Balance Forward- 7/1/2025	\$	1,642
Add: FY26 Budgeted Revenues	\$	9,100
Less: FY26 Budgeted Expenses	\$	9,000
Estimated Ending Cash Balance- 6/30/2026	\$	1,742

48- TOURISM		
Estimated Fund Balance Forward- 7/1/2025	\$	1,610,608
Add: FY26 Budgeted Revenues	\$	1,014,172
Less: FY26 Budgeted Expenses	\$	908,724
Estimated Ending Cash Balance- 6/30/2026	\$	1,716,056

52- LAW ENFORCEMENT TRAINING FUND		
Estimated Fund Balance Forward- 7/1/2025	\$	6,850
Add: FY26 Budgeted Revenues	\$	13,800
Less: FY26 Budgeted Expenses	\$	13,000
Estimated Ending Cash Balance- 6/30/2026	\$	7,650

81- POLICE AND FIRE PENSION		
Estimated Fund Balance Forward- 7/1/2025	\$	22,616,152
Add: FY26 Budgeted Revenues	\$	1,300,000
Less: FY26 Budgeted Expenses	\$	3,181,150
Estimated Ending Cash Balance- 6/30/2026	\$	20,735,002

ESTIMATED ENDING FUND BALANCES

87- HPD INVESTIGATION FUND

Estimated Fund Balance Forward- 7/1/2025	\$	3,266
Add: FY26 Budgeted Revenues	\$	1,700
Less: FY26 Budgeted Expenses	\$	2,000
Estimated Ending Cash Balance- 6/30/2026	\$	2,966

89- CATASTROPHE FUND

Estimated Fund Balance Forward- 7/1/2025	\$	201,150
Add: FY26 Budgeted Revenues	\$	10,000
Less: FY26 Budgeted Expenses	\$	20,000
Estimated Ending Cash Balance- 6/30/2026	\$	191,150

92- REVOLVING LOAN FUND

Estimated Fund Balance Forward- 7/1/2025	\$	811,470
Add: FY26 Budgeted Revenues	\$	76,000
Less: FY26 Budgeted Expenses	\$	1,500
Estimated Ending Cash Balance- 6/30/2026	\$	885,970

96- UNUSED SICK LEAVE FUND

Estimated Fund Balance Forward- 7/1/2025	\$	235,500
Add: FY26 Budgeted Revenues	\$	122,178
Less: FY26 Budgeted Expenses	\$	70,000
Estimated Ending Cash Balance- 6/30/2026	\$	287,678

GENERAL FUND SUMMARY

Beginning General Fund Balance		\$ 5,247,525
General Fund Revenues		\$ 13,231,568
Budget Carryover		\$ 921,000
Funds Available for FY26 Budget		\$ 19,400,093
Operating Expenditures by Dept.	Total Budget	
ARP	\$ 228,259	
Assessment	\$ 110,000	
Building Inspector	\$ 142,856	
City Hall	\$ 45,900	
Collector	\$ 68,136	
Dept. of Public Works	\$ 1,005,291	
Elections	\$ 40,000	
Executive	\$ 425,614	
Information Technology	\$ 467,177	
Fire Department	\$ 2,723,448	
Landfill	\$ 19,000	
Law	\$ 117,500	
Internal Services	\$ 1,957,714	
Municipal Court	\$ 196,329	
Police Department	\$ 3,195,955	
Insurance	\$ 2,346,625	
Emergency Management	\$ 46,050	
Airport	\$ 147,790	
Total Operating Expenditures		\$ 13,283,644
Ending General Fund Balance		\$ 6,116,449

Projected General Fund Revenues FY26	\$ 13,231,568
Projected General Fund Expenditures FY26	\$ 13,283,644
General Fund Operating Budget Deficit	\$ (52,076)

GENERAL FUND REVENUE SUMMARY

FUND 10

ACCT NUMBER	DESCRIPTION	FY 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
10.1005	1% Use Tax	425,410	538,037	425,000	500,000	500,000
10.1006	1/4% Use Tax	106,084	134,508	106,250	125,000	125,000
10.1008	1/4% Sales Tax	1,037,490	1,049,150	975,000	1,050,000	1,050,000
10.1009	1% Sales Tax	4,149,961	4,302,470	3,925,000	4,200,000	4,200,000
10.1010	Taxes- Real and Personal	1,976,884	1,972,082	1,900,000	1,955,000	1,950,000
10.1011	Taxes- Surcharge	175,804	224,546	175,000	250,000	200,000
10.1012	Taxes- Interest	15,210	15,796	15,500	9,500	15,500
10.1013	Taxes- Railroad and Utilities	50,717	36,857	40,000	45,000	40,000
10.1014	Taxes- Financial Institution	5,470	2,696	5,000	4,500	5,000
10.1015	Taxes- HHA in Lieu	6,610	7,559	5,500	7,800	6,500
10.1017	Collector's Office- BPW Share	5,593	4,983	5,200	4,300	5,000
10.1018	License Tax- BPW Utilities	1,868,258	1,926,956	1,850,000	1,950,000	1,950,000
10.1019	UTV Mechanic's License	120	120	100	50	100
10.1020	License Tax- Cable TV	188,716	82,111	150,000	90,000	80,000
10.1021	License Tax- Natural Gas	467,966	481,137	300,000	275,000	400,000
10.1023	Taxi Permits	8	20	15	6	15
10.1024	UTV Stickers	1,610	1,485	1,000	1,000	1,000
10.1025	Vehicle City "Stickers"	63,534	61,343	60,000	62,000	60,000
10.1026	Cigarette Occupation Tax	183,790	159,541	150,000	140,000	140,000
10.1027	Cost Apportionment	42,535	34,287	40,000	15,000	0
10.1029	Insurance Reimbursements	4,003	22,007	100	29,000	0
10.1032	Filing Fees- Elections	20	90	50	130	50
10.1036	Attorney Fee Reimbursement	-7,464	0	250	0	250
10.1037	Street Excavation Permits	271	420	250	200	250
10.1040	Bullet Proof Vest Grant	1,411	3,605	5,000	4,750	5,000
10.1041	HFD Grants	0	995	2,500	0	2,500
10.1043	Rental Unit Occupancy Permits	14,599	6,227	8,000	8,000	8,000
10.1044	Red Flex Enforcement	15,961	177	0	0	0
10.1045	Red Flex Fees	6,434	138	0	0	0
10.1048	Airport Miscellaneous	340	486	500	600	500
10.1051	Merchant's Licenses	265,930	250,392	225,000	190,000	200,000
10.1052	Storm Water Review Fees	750	500	500	0	500
10.1053	Dumpster Permits	1,720	1,600	1,600	800	1,600
10.1054	DPW Subdivision Fees	85	1,481	500	0	500
10.1056	DPW Zoning Fees	225	310	150	310	150
10.1057	DPW Building/Electric Permits	88,699	86,714	65,000	68,000	75,000
10.1058	DPW Solid Waste Hauling Fees	50	50	100	0	100
10.1059	Weed Cutting	5,120	2,695	3,500	7,000	3,500
10.1060	Investment Interest	259,894	511,878	215,000	385,000	300,000
10.1061	Board of Adjustment Fees	87	346	80	360	175
10.1062	Sale of City Owned Property	49,698	60,952	7,500	7,500	7,500
10.1063	Donations	0	125	0	0	0
10.1064	Other Rent	151	51	150	75	150
10.1065	Property Sale Expense Reimb.	150	0	0	0	0
10.1066	City Attorney- BPW Share	25,000	31,320	31,000	34,800	34,800

ACCT NUMBER	DESCRIPTION	FY 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
10.1067	Back Tax Advertisements	0	1,350	0	0	0
10.1068	Dog License Fees	3,113	3,101	2,000	1,700	2,000
10.1069	Miscellaneous Other	151,998	646,337	15,000	17,000	15,000
10.1070	Parking Fines	0	24	0	0	0
10.1071	Municipal Court Fines	693,808	319,435	185,000	370,000	340,000
10.1074	Municipal Court Costs	8,430	715	15,000	50,000	50,000
10.1080	Civil Defense EMA	20,597	2,646	2,600	0	2,600
10.1086	Motor Fuel Tax	873,911	887,747	850,000	850,000	850,000
10.1092	Code Enforcement	6,413	5,720	6,000	2,900	5,000
10.1095	HPD Warrant Fees	70	70	0	0	70
10.1108	HPD Copy Revenues	1,033	5,207	1,000	1,200	1,000
10.1112	CSO Officer Reimb./ Parks	0	0	0	0	0
10.1114	HPD Off Duty Employment	5,748	3,869	4,000	3,500	4,000
10.1118	General Mills Warehouse Rent	199,686	184,986	200,000	200,000	204,813
10.1121	Donation - St. Elizabeth Demo	0	0	0	0	0
10.1122	Transfer from BPW	0	0	0	0	0
10.1126	Contractor's Testing Fees	60	110	100	0	100
10.1131	Airport- Fuel Income	176,510	224,724	160,000	120,000	120,000
10.1132	Airport- Rent Income	15,489	17,132	15,000	20,000	15,000
10.1137	Utility Street Repairs- BPW	42,998	72,282	0	651	0
10.1141	Broadway Tree Donations	100	0	0	0	100
10.1151	Temp/Caterer Business License	0	3,309	0	5,400	1,000
10.1159	HPD Grants	0	21,443	5,000	6,835	20,000
10.1160	School Resource Officer Reimb.	22,557	42,407	62,636	60,540	60,145
10.1161	FEMA/SEMA Grants	0	0	0	41,694	0
10.1163	State Grants	1,222,632	435,733	100,000	11,087	0
10.1187	License Tax- Other Telephone	182,263	238,473	175,000	130,000	150,000
10.1191	Cares Act Revenues	0	0	0	0	0
10.1195	Demolition Reimbursement	3,077	10,949	5,000	1,400	5,000
10.1227	Judicial Education Fund	75,663	40,852	8,000	0	0
10.1229	Record Check Fees	5	14	0	50	0
10.1231	HPD Fees	50	874	100	250	100
10.1244	HFD Other Income	21,631	29,924	15,000	74,455	15,000
10.1246	HPD Recoupment Fees	2,248	1,902	2,000	1,500	2,000
	TOTAL	15,234,994	15,219,575	12,523,731	13,390,843	13,231,568

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. It must be renewed annually.

10.1025 Vehicle City "Stickers"

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

10.1026 Cigarette Occupation Tax

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

10.1027 Cost Apportionment from other Funds

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

10.1029 Insurance Reimbursements

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

10.1032 Filing Fees-Elections

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

10.1036 Attorney Fee Reimbursement

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

10.1037 Street Excavation Permit

The Department of Public Works issues permits for street excavation.

10.1040 Bullet Proof Vest Grant

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

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 the 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 notifications 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 in 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 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 in 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 in 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 26.

10.1122 Transfer from BPW

The Hannibal Board of Public Works contributes 10% to the Airport Business Plan (nothing for FY 26).

10.1126 Contractor’s Testing Fee

The Building Inspector’s office administers Electrical and Plumbing tests for 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

Occasionally the Board of Public Works or Liberty Utilities will ask the Street Department to assist in the opening or closure of a road for utility service work. The Street Department bills BPW/Liberty 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 received in this account.

10.1187 License Tax-Other Telephone

The City of Hannibal collects a 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 fees are 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 people convicted of DWIs to reimburse the Hannibal Police Department for costs incurred in DWI processing.

ACCOUNTS, RECORDS, & PAYROLL

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
	Personnel					
10.20.101	Salaries	205,876	154,762	157,962	150,200	180,733
10.20.104	Social Security	15,416	11,385	12,084	10,700	13,826
10.20.116	Part-Time	0	0	0	0	0
SUBTOTAL PERSONNEL		221,292	166,147	170,046	160,900	194,559
	General Operations					
10.20.219	Clerk's Bond	293	383	200	200	200
10.20.231	Telephone	671	533	600	460	<i>Moved to 10.30</i>
10.20.234	IPAD Expenses	321	201	0	0	0
10.20.235	Office Supplies	7,281	4,542	5,000	3,750	5,000
10.20.236	Postage	3,972	1,189	11,000	9,100	16,000
10.20.237	Office Equipment & Rental	3,233	1,573	1,500	1,100	0
10.20.238	Printing & Publishing	2,475	757	3,000	2,000	3,000
10.20.246	Ordinance Update	4,320	1,362	4,500	4,200	5,500
10.20.271	Computer Support	0	725	1,500	200	<i>Moved to 10.30</i>
10.20.273	Memberships	0	0	1,500	500	1,500
10.20.275	PC Computer Printer & Software	69,136	30,462	65,500	30,000	<i>Moved to 10.30</i>
10.20.284	Conferences & Training	2,261	2,922	2,500	1,500	2,500
SUBTOTAL GENERAL OPERATIONS		93,963	44,648	96,800	53,010	33,700
TOTAL ACCOUNTS, RECORDS & PAYROLL		315,255	210,795	266,846	213,910	228,259

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.

10.20.235 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.

10.20.238 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.

10.20.273 Memberships

Certifications and memberships for ARP and the Financial Department are budgeted here.

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 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
TOTAL COUNTY ASSESSOR FEES						
10.21.550	County Assessor Fees	61,044	94,924	92,540	100,000	110,000
TOTAL ASSESSMENT		61,044	94,924	92,540	100,000	110,000

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 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
	PERSONNEL					
10.22.101	Salaries	103,311	111,291	112,570	102,700	104,000
10.22.104	Social Security	7,408	7,311	8,612	7,750	7,956
SUBTOTAL PERSONNEL		110,719	118,602	121,182	110,450	111,956
	GENERAL OPERATIONS					
10.22.113	Uniform	184	0	1,000	0	1,000
10.22.178	Contracted Services	0	0	0	0	0
10.22.231	Telephone	1,570	722	1,000	750	<i>Moved to 10.30</i>
10.22.235	Office Supplies	809	510	1,000	400	1,000
10.22.238	Printing & Publishing	49	377	500	500	500
10.22.253	Permit Forms & Supplies	0	0	0	0	0
10.22.254	Office Equipment	380	0	1,500	0	0
10.22.271	Computer Systems	19,006	11,301	18,000	2,000	<i>Moved to 10.30</i>
10.22.355	Vehicle Operating Maintenance	2,720	8,158	4,200	9,750	4,200
10.22.361	Mowing Vacant City Lots	8,630	4,825	10,000	6,000	10,000
10.22.515	Old Baptist Cemetery Maintenance	0	0	0	0	0
10.22.530	Miscellaneous	199	0	0	250	0
10.22.560	Registrations/Training	593	265	1,500	500	1,500
10.22.562	Demolition on Code Enforcement	41,785	12,398	40,000	2,000	<i>Moved to 28</i>
10.22.563	Code Enforcement grass/trash	2,860	3,785	15,000	6,000	12,000
10.22.564	Lien Expense for Code Enforce	0	216	200	1,600	200
10.22.578	HDDC Expenses	0	0	500	0	500
SUBTOTAL GENERAL OPERATIONS		78,784	42,557	94,400	29,750	30,900
TOTAL BUILDING INSPECTOR		189,503	161,159	215,582	140,200	142,856

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 for the Building Inspectors.

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.

10.22.355 Vehicle & Operating Maintenance

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

10.22.361 Mowing Vacant City Lots

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

10.22.530 Miscellaneous

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

10.22.560 Registration/Training

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

10.22.563 Code Enforcement Trash/Grass

The City mows/cleans lots when the owner fails to meet the standards set by ordinance. The expense is charged to this account. Revenue received from these billings goes to 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 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
	GENERAL OPERATIONS					
10.23.178	Contracted Services	3,639	10,710	16,000	5,000	8,000
10.23.231	Telephone	17,380	14,543	17,000	13,000	<i>Moved to 10.30</i>
10.23.271	Computer Systems	33,669	53,830	25,000	70,000	<i>Moved to 10.30</i>
10.23.283	Advertising	0	0	100	0	100
10.23.530	Miscellaneous	46	1,723	300	500	300
10.23.720	Utilities & Gas	4,016	2,915	2,500	1,500	2,500
10.23.721	Trash Collection	3,416	7,856	5,000	15,400	15,000
10.23.722	Janitorial Supplies	11,833	6,984	7,500	9,600	10,000
10.23.725	Maint & Repair Building	11,895	6,074	20,000	8,000	10,000
10.23.731	Janitorial Reimburse to Parks	716	0	22,000	0	0
TOTAL CITY HALL		86,610	104,635	115,400	123,000	45,900

10.23.178 Contracted Services

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

10.23.283 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 services 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 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
	PERSONNEL					
10.24.101	Salaries	44,545	51,686	41,038	51,058	61,800
10.24.104	Social Security	6,180	6,696	6,605	3,500	4,709
10.24.116	Part-time Salaries	36,330	35,861	45,296	2,018	0
SUBTOTAL PERSONNEL		87,055	94,243	92,939	56,576	66,509
	GENERAL OPERATIONS					
10.24.219	Collector's Bond	300	200	200	100	100
10.24.234	IPAD Expense	321	201	350	0	0
10.24.235	Office Supplies	3,666	3,021	3,750	3,000	1,000
10.24.241	Equipment Maintenance	0	0	250	0	102
10.24.242	Back Tax Sale	241	215	250	0	0
10.24.270	Educational Expenses	0	0	0	200	325
10.24.271	Computer Equip/Support	3,842	2,110	5,500	3,763	<i>Moved to 10.30</i>
10.24.530	Miscellaneous	0	131	25	130	100
SUBTOTAL GENERAL OPERATIONS		8,370	5,878	10,325	7,193	1,627
TOTAL COLLECTOR		95,425	100,121	103,264	63,769	68,136

10.24.101 Salaries

This account funds the City Collector's salary.

10.24.104 Social Security

Social security is calculated at 7.65% of salaries.

10.24.219 Collector's Bond

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

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 is 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.

10.24.530 Miscellaneous

Miscellaneous includes any funding for unforeseen needs.

DEPARTMENT OF PUBLIC WORKS

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
	PERSONNEL					
10.26.101	Salaries	666,970	675,977	681,750	681,750	794,000
10.26.104	Social Security	48,533	52,512	54,602	53,000	60,741
10.26.116	Part-time Salaries	13,875	46,920	32,000	38,500	40,000
SUBTOTAL PERSONNEL		729,378	775,409	768,352	773,250	894,741
	GENERAL OPERATIONS					
10.26.108	Uniforms	6,711	8,433	9,500	6,000	9,500
10.26.136	Old Fed & St E. Buildings Exp	16	587	1,000	1,000	1,000
10.26.178	Contracted Services	3,841	4,190	5,000	3,500	4,000
10.26.208	Tree Removal	7,250	4,000	10,000	22,000	10,000
10.26.231	Telephone	4,048	5,589	7,500	5,000	<i>Moved to 10.30</i>
10.26.234	IPAD Expenses	321	286	375	250	0
10.26.235	Office Supplies	1,713	882	1,200	750	1,200
10.26.237	Office Equipment & Rental	4,893	2,279	3,000	1,000	<i>Moved to 10.30</i>
10.26.283	Advertising	618	397	600	500	600
10.26.284	Training & Memberships	6,990	8,696	7,000	2,000	7,000
10.26.365	Survey & Professional Services	50,103	52,939	40,000	30,000	40,000
10.26.450	Maint & Repairs	60	1,213	2,500	2,500	2,500
10.26.530	Miscellaneous	574	1,310	500	1,500	750
10.26.538	Physicals & Drug Testing	0	0	0	500	0
10.26.576	Zoning Expenses	1,702	3,058	3,000	3,000	5,000
10.26.577	Property Accusation & Sale Exp	3,689	2,334	3,000	3,000	3,000
10.26.589	Tools & Shop Supplies	16,698	20,103	18,000	20,000	18,000
10.26.720	Utilities - Gas	4,303	3,066	2,500	2,500	2,500
10.26.722	Janitorial Supplies	4,635	7,285	3,500	1,500	3,500
10.26.725	Maint & Repairs -Building	3,414	2,516	2,000	2,000	2,000
SUBTOTAL GENERAL OPERATIONS		121,578	129,162	120,175	108,500	110,550
TOTAL DEPARTMENT OF PUBLIC WORKS		850,956	904,571	888,527	881,750	1,005,291

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 any contracted services used by the Street Department.

10.26.208 Tree Removal

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

10.26.235 Office Supplies

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

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, 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.

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 that don't otherwise fall 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.

CITY OF HANNIBAL

EXPENDITURE GUIDE

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 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
	GENERAL OPERATIONS					
10.27.250	Election Expenses	7,021	38,687	24,000	16,400	40,000
TOTAL ELECTIONS		7,021	38,687	24,000	16,400	40,000

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 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
	PERSONNEL					
10.29.101	Salaries	182,372	197,289	200,527	200,252	206,004
10.29.104	Social Security	13,967	15,080	15,340	14,600	15,759
SUBTOTAL PERSONNEL		196,339	212,369	215,867	214,852	221,763
	GENERAL OPERATIONS					
10.29.121	Tree City USA	1,505	913	1,500	2,100	1,500
10.29.122	Avenue of Flags	1,413	686	350	0	350
10.29.219	Bond	0	794	2,500	300	500
10.29.231	Telephone	646	837	500	1,000	<i>Moved to 10.30</i>
10.29.234	IPAD Expenses	2,597	5,286	3,500	0	0
10.29.235	Office Supplies	638	313	550	500	550
10.29.273	Memberships	9,586	11,390	11,000	12,500	12,000
10.29.275	Computer Printers & Software	6,968	1,249	1,500	500	<i>Moved to 10.30</i>
10.29.283	Advertising Expense	300	0	300	50	300
10.29.284	Conferences & Training	230	1,675	2,600	1,100	2,600
10.29.369	NEMO Humane Society Contrib	0	0	0	0	116,694
10.29.530	Miscellaneous	197	489	200	200	250
10.29.581	Outside Legal Counsel	63,589	36,510	87,000	170,000	40,000
10.29.585	Fireworks Contract for July 4th	3,774	3,750	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	10,537	17,983	6,500	5,000	6,500
10.29.882	Hannibal Regional EDC	107,000	107,000	0	0	500
SUBTOTAL GENERAL OPERATIONS		227,337	207,231	140,107	215,357	203,851
TOTAL EXECUTIVE		423,676	419,600	355,974	430,209	425,614

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.

10.29.235 Office Supplies

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

10.29.369 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.

10.29.273 Memberships

This account funds several memberships for the Mayor, City Council, and City Manager.

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.

10.29.882 Hannibal Regional Economic Development Council (HREDC)

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

INFORMATION TECHNOLOGY

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
	PERSONNEL					
10.30.101	Salaries	0	0	0	0	113,030
10.30.104	Social Security	0	0	0	0	8,647
	SUBTOTAL PERSONNEL	0	0	0	0	121,677
	GENERAL OPERATIONS					
10.30.231	Telephone Sys/ Cell Phones/Data	0	0	0	0	45,000
10.30.237	Copiers- Maint & Supplies	0	0	0	0	7,200
10.30.243	Software and Services	0	0	0	0	245,000
10.30.270	IT Training/Conferences	0	0	0	0	700
10.30.271	Internet Services	0	0	0	0	13,600
10.30.275	Computer Systems	0	0	0	0	34,000
	SUBTOTAL GENERAL OPERATIONS	0	0	0	0	345,500
	TOTAL INFORMATION TECHNOLOGY	0	0	0	0	467,177

This is a new department created in FY2026.

10.30.101 Salaries

Salaries are included for (1) IT Administrator and (1) IT Assistant

10.30.104 Social Security

Social security is calculated at 7.65% of salaries.

10.30.231 Telephone Sys/Cell Phones/Data

Expected expenditures for all costs related to the telephone system, City cell phones and data plans for all General Fund departments.

10.30.237 Copiers- Maintenance and Supplies

Expected expenditures for all costs related to copiers and maintenance agreements for all General Fund departments.

10.30.243 Software and Services

Expected costs for all software programs and agreements (Software as a Service) used by General Fund departments.

10.30.271 Internet Services

Expected costs for all internet services used by General Fund departments

10.30.275 Computer Systems

Expected costs for maintenance and replacements of all computer systems used by General Fund departments.

FIRE DEPARTMENT

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
	PERSONNEL					
10.31.101	Salaries	1,962,152	2,168,177	2,246,501	2,304,000	2,403,199
10.31.103	Office Personnel Salaries	40,682	43,339	43,572	39,563	42,269
10.31.104	Social Security	29,781	32,848	35,907	35,228	38,080
SUBTOTAL PERSONNEL		2,032,615	2,244,364	2,325,980	2,378,791	2,483,548
	GENERAL OPERATIONS					
10.31.108	Clothing Allowance	20,610	21,227	0	0	0
10.31.112	Hiring Expense	5,049	4,790	6,000	6,200	6,000
10.31.113	Uniform Accessories	1,544	345	21,900	21,500	21,900
10.31.117	Training Aids	4,111	162	0	1,000	0
10.31.120	MO Firefighter Critical Illness Pool	0	0	4,620	5,280	<i>Moved to 10.43</i>
10.31.206	Lease payment principal	61,265	85,375	85,375	85,375	<i>Moved to 45</i>
10.31.207	Lease payment interest	24,110	0	0	0	0
10.31.231	Telephone	596	1,633	1,800	1,775	<i>Moved to 10.30</i>
10.31.234	IPAD Expense	2,978	2,920	3,500	1,000	0
10.31.235	Office Supplies & Equipment	3,078	1,333	3,500	3,200	3,500
10.31.270	Training and Education	10,964	16,351	17,000	10,000	16,000
10.31.271	Computer System	9,671	8,648	15,000	14,000	<i>Moved to 10.30</i>
10.31.343	Radio Maintenance	695	644	2,000	1,500	2,000
10.31.350	HazMat Equipment Maintenance	4,299	3,036	5,000	2,500	5,000
10.31.356	Gas, Oil, & Grease	41,213	33,590	40,000	35,000	40,000
10.31.358	Equipment Maintenance	84,984	171,002	90,000	82,000	90,000
10.31.360	Medical Equipment	3,307	2,898	5,000	3,000	5,000
10.31.362	Promotional Testing	0	2,770	3,000	2,100	3,000
10.31.363	Certification Fees & Prof. Dues	0	0	0	0	0
10.31.530	Miscellaneous	623	439	500	500	500
10.31.570	Fire Department Foam	0	0	0	0	1,000
10.31.573	Fire Prevention	94	0	500	425	500
10.31.722	Janitorial Supplies	3,761	4,357	4,000	4,400	4,500
10.31.723	Gas - Cooking & Heating	9,870	7,775	8,000	8,000	8,000
10.31.725	Maintenance & Repairs Building	26,919	13,213	20,000	18,000	25,000
10.31.730	Furniture Replacement	2,138	170	3,000	2,750	3,000
10.31.890	Personal Protective Gear	9,531	22,376	22,000	42,000	5,000
SUBTOTAL GENERAL OPERATIONS		331,410	402,744	361,695	351,505	239,900
TOTAL FIRE DEPARTMENT		2,364,025	2,647,108	2,687,675	2,730,296	2,723,448

CITY OF HANNIBAL

EXPENDITURE GUIDE

FIRE EXPENDITURES

10.31.101 Salaries

Personnel includes: 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.

10.31.235 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 are required. There is the potential need to send recruits to basic firefighter training academy.

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.

CITY OF HANNIBAL

EXPENDITURE GUIDE

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). The cost for turnout gear for any new hires is 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 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
	GENERAL OPERATIONS					
10.33.127	Water Testing	18,744	26,540	22,000	8,000	10,000
10.33.315	Landfill Fee	1,000	3,050	1,500	2,800	3,000
10.33.316	Landfill Repairs	1,375	353	4,000	1,000	4,000
10.33.317	Leachate Management	1,161	1,101	15,000	2,000	2,000
TOTAL OPERATIONAL EXPENSES		22,280	31,044	42,500	13,800	19,000
TOTAL LANDFILL		22,280	31,044	42,500	13,800	19,000

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 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
	GENERAL OPERATIONS					
10.34.178	Contracted Services	87,000	109,947	113,000	113,000	115,000
10.34.235	Office Expenses	0	0	1,000	0	2,500
10.34.557	Travel	0	0	0	0	0
10.34.560	Registrations	0	0	2,000	0	0
TOTAL LAW		87,000	109,947	116,000	113,000	117,500

10.34.178 Contracted Services

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

10.34.235 Office Expenses

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

10.34.560 Registrations

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

INTERNAL SERVICE

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
	PERSONNEL					
10.35.101	Salaries	0	0	114,799	82,500	<i>Moved to 10.30</i>
10.35.104	Social Security	0	0	8,782	6,500	<i>Moved to 10.30</i>
10.35.106	LAGERS	209,600	192,168	229,648	210,500	235,681
10.35.107	Supplemental Pension	1,088,052	1,189,868	1,243,300	1,200,000	1,300,000
10.35.109	Unused Sick Leave	79,019	84,289	84,960	84,960	92,383
	SUBTOTAL PERSONNEL	1,376,671	1,466,325	1,681,489	1,584,460	1,628,064
	GENERAL OPERATIONS					
10.35.149	Transfer to Other Funds	94,945	352,440	50,000	230,000	0
10.35.153	Settlement	0	45,000	0	0	0
10.35.170	Personnel Services	633	25	12,500	25	12,500
10.35.178	Contracted Services	437	0	1,500	0	1,500
10.35.240	Annual Audit Costs	29,241	40,500	37,250	42,525	45,000
10.35.264	Sales Tax Rebate 1% General Revenue	15,493	14,247	15,000	10,000	15,000
10.35.265	Sales Tax Rebate 1/4% Fire District	3,873	3,562	4,000	2,500	4,000
10.35.530	Miscellaneous	0	6,087	0	1,000	1,000
10.35.587	Professional Services	13,849	37,488	37,500	10,000	37,500
10.35.597	Banking Fees	505	662	500	50	150
10.35.702	Bond payment	174,846	173,090	201,000	201,135	202,000
10.35.814	RedFlex Fees	0	0	0	0	0
10.35.817	Worker's Comp Claim	10,335	9,945	11,000	8,000	11,000
	SUBTOTAL GENERAL OPERATIONS	344,158	683,045	370,250	505,235	329,650
	TOTAL INTERNAL SERVICE	1,720,829	2,149,370	2,051,739	2,089,695	1,957,714

INTERNAL SERVICES EXPENDITURES

10.35.106 Lagers

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

CITY OF HANNIBAL

EXPENDITURE GUIDE

INTERNAL SERVICES EXPENDITURES (CONT'D)

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. B & B Theatres has a 15-year agreement that expires in 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. B & B Theatres has a 15-year agreement that expires in 2034. This represents ¼% sales tax.

10.35.587 Professional Services

GASB 75 requires actuarial studies for "Other than Pension Employee Benefits" (OPEB); these are benefits promised to employees that will be paid after separation (i.e., continued health insurance benefits for a limited number of years). Independent actuarial studies must determine the liability of the employer to pay for these promised benefits. This line pays for the portion of the study that relates to General Fund employees. The City also pays for a Financial Advisor to submit the yearly Continuing Disclosure which must be submitted by December 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 an 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 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
	PERSONNEL					
10.36.101	Salaries Muni Judge	29,070	29,673	30,074	30,074	30,977
10.36.103	Salaries Office Staff	143,778	132,296	127,614	128,700	133,007
10.36.104	Social Security	12,530	11,921	12,063	12,150	12,545
SUBTOTAL PERSONNEL		185,378	173,890	169,751	170,924	176,529
	GENERAL OPERATIONS					
10.36.230	Court Clerk & Judge Training	3,071	3,472	3,500	2,500	4,000
10.36.235	Office Supplies	3,147	1,453	2,800	1,200	2,800
10.36.236	Postage & Printing	7,062	6,233	8,100	5,000	4,000
10.36.237	Office Equipment	1,484	793	1,700	800	1,700
10.36.239	Judge's Apparel	12	0	100	0	100
10.36.530	Miscellaneous	100	105	200	0	200
10.36.637	Special Judge Court Costs	561	2,186	7,000	1,800	7,000
SUBTOTAL GENERAL OPERATIONS		15,436	14,242	23,400	11,300	19,800
TOTAL MUNICIPAL COURT		200,814	188,132	193,151	182,224	196,329

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 that 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 with counsel.

POLICE DEPARTMENT

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
	PERSONNEL					
10.42.101	Salaries	1,986,257	2,165,180	2,232,802	2,230,000	2,413,810
10.42.103	Civilian Personnel Salaries	380,853	377,353	420,527	350,000	314,966
10.42.104	Social Security	59,816	63,285	69,556	69,000	62,832
10.42.116	Part-time Salaries	52,794	49,586	66,824	50,000	48,847
SUBTOTAL PERSONNEL		2,479,720	2,655,404	2,789,709	2,699,000	2,840,455
	GENERAL OPERATIONS					
10.42.108	Clothing Allowance	3,300	3,950	4,500	4,100	4,500
10.42.112	Hiring & Promotional Expense	6,151	2,061	5,000	6,000	5,000
10.42.113	Uniform & Accessories	10,807	17,330	25,000	25,000	35,000
10.42.178	Contracted Employees	2,621	24,584	28,000	30,000	30,000
10.42.206	Fleet Payment	0	145,000	145,000	145,000	0
10.42.207	Fleet Interest Payment	0	0	0	0	0
10.42.231	Telephone	5,660	11,936	8,000	10,000	<i>Moved to 10.30</i>
10.42.235	Office Copier Supplies & Maint.	12,513	12,173	12,000	11,000	11,000
10.42.236	Postage	2,482	4,169	3,000	3,000	3,000
10.42.243	Software and Services	0	31,095	94,000	75,000	<i>Moved to 10.30</i>
10.42.259	Books & Films	484	450	500	500	500
10.42.260	Printing Supplies	2,410	2,547	3,500	2,500	3,000
10.42.270	Educational Expense	50,857	27,253	40,000	50,000	50,000
10.42.273	Memberships	1,455	1,835	1,500	1,500	1,500
10.42.275	Computers and Printers	97,897	134,021	25,000	35,000	<i>Moved to 10.30</i>
10.42.355	Vehicle & Operating Maintenance	29,578	67,181	25,000	25,000	30,000
10.42.356	Gas, Oil, and Grease	71,697	63,122	65,000	50,000	65,000
10.42.369	NEMO Humane Society Contrib.	106,791	109,995	113,295	113,295	<i>Moved to 10.29</i>
10.42.385	SRT Equipment	2,258	380	5,000	6,000	5,000
10.42.522	Animal Control Equipment	0	286	3,000	3,000	3,000
10.42.525	Grant Exp PD	0	0	36,500	33,100	0
10.42.530	Miscellaneous	4,180	4,478	3,500	3,500	4,500
10.42.533	Police Equipment	64,946	26,631	30,000	30,000	43,000
10.42.538	Drug Testing/ Physicals	0	0	0	0	0
10.42.542	Firing Range & Ammunition	12,682	6,811	10,000	9,500	10,000
10.42.544	Prisoner Meals & Jail Supplies	2,782	3,692	3,500	3,500	3,500
10.42.545	Communications Equipment	230	4,064	3,500	4,000	4,500
10.42.575	Grants	31,749	47,241	10,000	16,000	10,000
10.42.720	Utilities - Gas	4,488	2,772	3,500	2,800	3,500
10.42.725	Maintenance & Repairs Building	26,876	54,532	30,000	30,000	30,000
10.42.813	RedFlex Fee (10.35.814)	76,791	16,575	60,000	50,000	<i>Moved to 10.35</i>
10.42.818	Insurance Reimbursement Exp	3,178	36,694	0	0	0
SUBTOTAL GENERAL OPERATIONS		634,863	862,858	796,795	778,295	355,500
TOTAL POLICE DEPARTMENT		3,114,583	3,518,262	3,586,504	3,477,295	3,195,955

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 26.

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.

10.42.235 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.

10.42.259 Books & Films

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

10.42.260 Printing Supplies

Expected expenditures for all printing needs for department.

10.42.270 Educational Expenses

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

10.42.273 Memberships

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

10.42.355 Vehicle & Operating Maintenance

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

CITY OF HANNIBAL

EXPENDITURE GUIDE

10.42.356 Gas, Oil, and Grease

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

10.42.385 SRT Equipment

Expected expenditure(s) 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.

INSURANCE

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
	PERSONNEL					
10.43.105	Hospitalization	1,597,368	1,426,756	1,720,718	1,500,000	1,515,000
10.43.120	MO Firefighter Critical Illness Pool	0	0	0	0	5,500
10.43.815	Unemployment	0	266	2,500	0	2,500
10.43.820	Safety Awareness/Wellness	0	0	8,050	8,050	8,050
	SUBTOTAL PERSONNEL	1,597,368	1,427,022	1,731,268	1,508,050	1,531,050
	GENERAL OPERATIONS					
10.43.818	Ins Reimbursable Expense	0	220	2,000	2,000	2,000
10.43.850	MIRMA	548,868	656,672	902,200	746,000	813,575
	SUBTOTAL GENERAL OPERATIONS	548,868	656,892	904,200	748,000	815,575
	TOTAL INSURANCE	2,146,236	2,083,914	2,635,468	2,256,050	2,346,625

10.43.105 Hospitalization

The City of Hannibal offers a fully funded insurance program (Employee Benefit Trust) for employees covering major medical, doctor visits, pharmacy and dental. The City's contribution to the employee medical/dental/prescription benefits comes from this account.

10.43.120 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

10.43.815 Unemployment

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

10.43.818 Insurance Reimbursable Expense

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

10.43.820 Safety Awareness

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

10.43.850 MIRMA

MIRMA is the Missouri Insurance Risk Management Association, the City's liability, tort, and property insurance carrier. MIRMA premiums are budgeted at a percentage 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 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
	GENERAL OPERATIONS					
10.46.178	Contracted Services	41,491	27,311	25,000	25,000	23,750
10.46.231	Telephone	2,850	3,061	4,000	4,000	<i>Moved to 10.30</i>
10.46.234	IPAD Expense	321	315	364	1,000	0
10.46.235	Office Supplies	9	171	0	1,310	0
10.46.289	Training & Public Relations	190	725	750	0	1,000
10.46.530	Miscellaneous	9	754	550	43,203	550
10.46.545	Communications Equipment	0	0	0	88	2,000
10.46.546	Storm Assistance	0	0	0	0	0
10.46.547	Generator Upkeep & Siren	11,958	2,673	9,000	43,000	9,000
10.46.557	Travel Expenses	160	0	0	0	0
10.46.582	Floodwall Maintenance	0	0	2,000	0	0
10.46.584	Floodgate Install	8,923	0	7,500	5,000	7,500
10.46.720	Utilities - Gas	955	764	750	750	750
10.46.722	Janitorial Supplies	0	0	0	0	0
10.46.725	Maintenance & Repairs - Building	1,924	3,709	1,500	0	1,500
TOTAL EMERGENCY MANAGEMENT		68,789	39,482	51,414	123,351	46,050

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.

10.46.289 Training & Public Relations

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

10.46.530 Miscellaneous

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

10.46.545 Communications Equipment

This line covers all communications equipment needed for Emergency Management services.

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 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
	GENERAL OPERATIONS					
10.90.231	Telephone & Internet	8,461	8,234	7,000	10,000	<i>Moved to 10.30</i>
10.90.232	NDB Contract	540	720	540	540	540
10.90.234	Aviation Fuel	178,083	152,478	180,000	220,000	120,000
10.90.235	Office Supplies	81	1,306	1,500	1,500	1,500
10.90.284	Conf. Training & Memberships	25	621	550	200	250
10.90.533	Airport Equipment & Other	3,886	10,050	5,000	5,000	5,000
10.90.601	Fuel Systems	10,164	26,528	5,000	23,000	5,000
10.90.720	Utilities - Electric	5,142	5,252	5,800	8,000	8,000
10.90.726	Maintenance & Repairs	9,721	15,709	7,500	7,500	7,500
TOTAL OPERATIONAL EXPENSES		216,103	220,898	212,890	275,740	147,790
TOTAL AIRPORT		216,103	220,898	212,890	275,740	147,790

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 PWSO #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 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
20.1060	INVESTMENT INTEREST	4,013	1,834	0	0	0
	TOTAL	4,013	1,834	0	0	0

NOTHING IS BUDGETED FOR FY 26

DOWNTOWN FLOODWALL

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
	CAPITAL EXPENSES					
20.67.911	Repair flood gate seal	15,000	110,501	0	0	0
TOTAL DOWNTOWN FLOODWALL		15,000	110,501	0	0	0

NOTHING IS BUDGETED FOR FY 26

INFRASTRUCTURE TAX REVENUE SUMMARY

FUND 28

ACCT NUMBER	DESCRIPTION	FY 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
28.1007	1/2% Use Tax	73,238	274,847	212,000	250,000	230,000
28.1060	Investment Interest	6,624	110,074	46,200	115,000	80,000
28.1120	1/2 % Sales Tax	804,991	2,074,769	1,950,000	2,100,000	2,100,000
	TOTAL	884,853	2,459,690	2,208,200	2,465,000	2,410,000

28.1007 1/2% Use Tax

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

28.1060 Investment Interest

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

28.1120 1/2% Sales Tax

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

INFRASTRUCTURE TAX

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
	CAPITAL EXPENSES					
28.28.521	Street Paving	0	104,965	450,000	450,000	450,000
28.28.523	HPD Building	0	0	0	30,076	0
28.28.527	HPD Roof	0	14,500	150,000	221,000	0
28.28.528	Demolition St. Elizabeths (Portion)	0	0	1,400,000	5,000	100,000
28.28.530	Flood Pump Maintenance	0	0	0	0	200,000
28.28.562	Building Demolitions	0	46,120	50,000	55,000	50,000
28.28.563	James Rd Bridge Replacement	0	0	0	5,000	0
TOTAL INFRASTRUCTURE TAX		0	165,584	2,050,000	766,076	800,000

28.28.521 Street Paving

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

28.28.528 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.

28.28.530 Flood Pump Maintenance

The pump on the flood wall requires regular maintenance to ensure it functions properly.

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.

28.28.563 James Road Bridge Replacement

The James Road Bridge was built in 1934 and is nearing the end of its life. This account covers any costs involved with the project.

SALES TAX CAP REVENUE SUMMARY

FUND 30

ACCT NUMBER	DESCRIPTION	FY 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
30.1007	1/2% Use Tax	263,135	266,860	212,500	277,018	250,000
30.1060	Interest Income	60,003	71,809	40,000	55,636	40,000
30.1062	Sale of Capital Equipment	0	0	25,000	0	0
30.1069	Miscellaneous Income	162	622	0	25	0
30.1120	1/2% Sales Tax	2,091,129	2,085,184	1,950,000	1,915,883	1,990,000
30.1137	BPW Utilities Repairs Reimb.	40,892	73,140	0	259	0
30.1163	Grants	0	18,222	0	0	0
	TOTAL	2,455,320	2,515,836	2,227,500	2,248,821	2,280,000

30.1007 1/2 Cent Use Tax

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

30.1060 Interest Income

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

30.1120 1/2 Cent Sales Tax

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

30.1137 BPW Utility Repairs Reimbursement

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

SALES TAX CAPITAL

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
	GENERAL OPERATIONS					
30.44.206	Transfer to Debt Service	0	0	975,000	975,000	975,000
30.44.266	Rebate Sales Taxes	7,747	7,123	5,000	7,123	7,123
30.44.356	Gas, Oil & Grease	79,563	69,184	90,000	70,000	70,000
30.44.358	Equipment Maintenance	115,992	77,794	70,000	70,000	70,000
30.44.359	Tires	7,276	8,656	12,000	12,000	12,000
30.44.472	Snow Removal/Rental Equipment	61,634	73,979	80,000	85,000	85,000
30.44.473	Street Sweeper Refuse	34,434	35,341	38,000	38,000	40,000
30.44.474	Utilities Saw Cuts Repairs	5,882	0	0	0	Moved to .678
30.44.476	Signage- Traffic	15,865	16,662	9,500	20,000	15,000
TOTAL GENERAL OPERATIONS		328,393	288,740	1,279,500	1,277,123	1,274,123
	CAPITAL EXPENSES					
30.68.361	Consulting Engineer / Archt.	4,499	0	2,000	0	0
30.68.678	Pavement Resurfacing	683,086	800,262	700,000	700,000	700,000
30.68.911	Capital Equipment	503,175	680,298	295,000	250,000	300,000
TOTAL CAPITAL EXPENSES		1,190,760	1,480,560	997,000	950,000	1,000,000
TOTAL SALES TAX CAPITAL		1,519,153	1,769,300	2,276,500	2,227,123	2,274,123

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. 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.

30.68.678 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. Once this line item is depleted, expenses are used from the 28.28.521 (Street Paving) account.

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 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
37.1060	Interest Income	3,705	6,000	2,000	6,550	6,000
37.1064	Rent	12,000	19,000	19,000	31,000	25,000
37.1161	Contract Fee	0	10,000	0	0	0
37.1162	Passenger Fees	3,849	7,249	7,000	7,000	7,000
	TOTAL	19,554	42,249	28,000	44,550	38,000

37.1060 Interest Income

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

37.1064 Rent

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

37.1162 Passenger Fees

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

RIVERFRONT FUND

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
	GENERAL OPERATIONS					
37.37.220	Maintenance	0	16,058	40,000	1,000	0
TOTAL RIVERFRONT FUND		0	16,058	40,000	1,000	0

NOTHING IS BUDGETED FOR FY 26

PARKS REC FUND SUMMARY

Beginning Fund Balance		\$ 2,383,500
Revenues		\$ 2,500,850
Funds Available for FY24		\$ 4,884,350
Operating Expenditures	Total Budget	
38.37 - Riverfront Development	\$ -	
38.38 - Parks	\$ 3,157,960	
38.39 - Ramp Park	\$ -	
38.40 - Pool	\$ 219,127	
38.50 - Bear Creek	\$ 82,671	
38.91 - Marina	\$ 8,000	
Total Operating Expenditures		\$ 3,467,758
Ending Fund Balance		\$ 1,416,592

PARKS & REC REVENUE SUMMARY

FUND 38

ACCT NUMBER	DESCRIPTION	FY 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
38.1007	1/2% Use Tax	263,135	266,875	215,000	215,000	250,000
38.1028	P&R Armory Rent	17,052	14,991	12,000	12,000	12,000
38.1029	Insurance Reimbursement	0	0	0	37,956	0
38.1030	P&R Donations	49,746	7,575	15,000	5,000	5,000
38.1031	P&R Concessions	38,498	36,350	40,000	40,000	40,000
38.1034	Vending Machine Revenue	0	0	0	0	0
38.1035	Shelter House Fees	4,700	6,035	4,000	4,000	4,000
38.1040	Grants	0	100,000	0	0	0
38.1046	Special Rec. Pool Lessons	4,420	855	3,000	225	3,000
38.1047	P & R Municipal Pool Income	77,755	77,010	75,000	75,000	75,000
38.1049	P & R Pettibone Trust	4,275	3,757	3,757	3,594	3,600
38.1060	Investment Interest	65,361	101,056	42,000	75,000	40,000
38.1062	Sale of City Owned Property	0	0	0	23,015	0
38.1069	Miscellaneous Income	1,497	6,947	1,000	1,800	1,000
38.1072	Ramp Park Admissions	3,856	1,663	0	0	0
38.1081	Horseshoes Fees	0	0	0	0	0
38.1096	Janitorial Reimbursement- Gen Fund	1,601	0	0	0	0
38.1120	1/2% Sales Tax	2,091,129	2,085,185	1,950,000	1,950,000	1,962,500
38.1148	Ronny Ferrel Donations	0	3,980	0	3,000	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	7,319	8,777	16,000	9,000	9,000
38.1224	Gas/Oil Sales- Marina	300	0	0	0	0
38.1225	Temp Boat Slip Rental Fees	2,428	1,680	3,500	2,000	2,000
38.1255	Program Fees (New Programs)	11,294	10,458	7,500	18,000	12,000
38.1262	Riverfront Dev.- BPW Electric	0	0	0	0	0
38.1263	Riverview Park 15 yr Master Plan	0	10,000	10,000	0	0
38.1280	Bear Creek Rentals	1,065	540	2,000	400	500
38.1281	Bear Creek Concessions	28,015	31,731	28,000	28,000	28,000
38.1282	Bear Creek Leagues	26,980	23,740	35,000	25,000	25,000
38.1283	Bear Creek Competitive Leagues	12,150	18,600	12,000	12,000	12,000
38.1284	Bear Creek Donations	15,400	10,800	10,000	11,000	10,000
38.1285	Clemens Training Facility Rentals	0	1,135	5,000	5,000	5,000
38.1999	YMCA Baseball Contract	0	0	1,250	1,250	1,250
	TOTAL	2,727,977	2,829,738	2,491,007	2,557,240	2,500,850

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 Recreation Center (Armory) is rented to individuals/organizations.

38.1029 Insurance Reimbursement

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

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 Parks & Recreation sponsored programs 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.

CITY OF HANNIBAL

REVENUE GUIDE

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.

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) boat 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 the 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 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
	PERSONNEL					
38.38.101	Salaries	570,781	637,747	635,510	635,510	756,000
38.38.104	Social Security	47,513	52,484	54,622	54,622	54,622
38.38.105	Hospitalization	113,733	121,880	153,250	153,250	153,250
38.38.106	LAGERS	75,828	70,601	93,167	93,167	93,167
38.38.109	Unused Sick Leave	7,621	6,334	8,638	8,638	8,638
38.38.116	P & R Seasonal Laborers	73,739	62,173	97,000	97,000	97,000
SUBTOTAL PERSONNEL		889,215	951,219	1,042,187	1,042,187	1,162,677
	GENERAL OPERATIONS					
38.38.108	Uniforms	5,420	8,638	5,200	5,200	5,200
38.38.112	Physicals - Hiring Expense	33	0	200	200	250
38.38.174	Property Buyouts	3,191	0	0	0	0
38.38.178	Contracted Services	18,774	16,830	17,000	17,500	15,000
38.38.215	Shooters' Education	2,379	1,776	3,800	3,800	3,800
38.38.217	Apportionment	21,033	12,000	12,000	12,000	0
38.38.231	Telephone	7,355	7,110	7,000	7,000	7,000
38.38.234	IPAD	704	601	500	292	300
38.38.235	Office Supplies	1,238	1,215	2,900	2,500	2,500
38.38.236	Postage	1,033	449	500	200	500
38.38.240	Audit	3,780	4,752	4,752	4,986	4,986
38.38.266	Sales Tax Rebate	7,747	7,123	7,000	7,000	7,000
38.38.275	Computer/Printer/Software	9,876	10,588	10,000	17,000	12,000
38.38.283	Advertising Expense	9,910	8,027	11,000	11,000	11,000
38.38.284	Conferences & Training	4,116	5,659	6,000	6,000	6,000
38.38.343	Radio Maintenance	581	968	775	775	775
38.38.356	Gas, Oil, and Grease	34,862	34,491	48,000	48,000	48,000
38.38.358	Equipment Maintenance	28,018	104,749	48,000	48,000	50,000
38.38.450	Park Maintenance & Repair	137,250	71,813	150,000	120,000	150,000
38.38.501	General Recreation	8,247	5,391	12,000	12,000	12,000
38.38.585	Fireworks Contract	3,750	3,750	3,750	3,750	3,750
38.38.597	Bond Fees	1,293	1,264	1,250	1,250	1,250
38.38.599	Contingency	0	0	0	0	0
38.38.702	Bond Payment	0	0	200,000	200,000	200,000
38.38.720	Utilities - Gas	23,967	17,579	10,000	10,000	10,000
38.38.721	Trash Collection	9,359	11,101	10,000	8,000	8,000
38.38.722	Janitorial Supplies	18,227	6,031	14,000	12,000	12,000
38.38.725	Maintenance & Repair - Building	17,941	7,591	15,000	12,000	15,000
38.38.815	Unemployment	0	0	0	0	0
38.38.840	Flood Insurance	972	0	972	972	972
38.38.850	MIRMA	78,425	77,368	78,000	78,000	78,000
SUBTOTAL GENERAL OPERATIONS		459,479	426,863	679,599	649,425	665,283
TOTAL OPERATIONAL EXPENSES		1,348,694	1,378,083	1,721,786	1,691,612	1,827,960

ACCT NUMBER	DESCRIPTION	FY 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
	CAPITAL EXPENSE-DEBT SVC					
38.38.902	Master Plan Capital Improvements	467,363	280,652	400,000	300,000	1,180,000
38.38.911	Capital Equipment	415,140	107,423	150,000	150,000	150,000
38.38.920	Riverview Park Master Plan	0	61,991	25,000	0	0
38.38.922	Sodalis Entrance Master Plan	0	0	0	9,600	0
TOTAL CAPITAL EXPENSES		882,503	450,066	575,000	459,600	1,330,000
TOTAL GENERAL PARKS & RECREATION		2,231,197	1,828,149	2,296,786	2,151,212	3,157,960

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 Employee Benefit Trust (EBT) Fund. The EBT 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. Removed for FY 2026.

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 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. 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, Parks maintenance shop, 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 are budgeted at a percentage 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 seasonally, and those at the pool, and Bear Creek.

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.

38.38.922 Sodalís Entrance Master Plan

This line item is used for expenses related to the Master Plan for the entrance to Sodalís.

RAMP PARK

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
	PERSONNEL					
38.39.116	Part-time Salaries	16,152	7,036	0	0	0
38.39.104	Social Security	1,236	537	0	0	0
SUBTOTAL PERSONNEL		17,388	7,573	0	0	0
	GENERAL OPERATIONS					
38.39.530	Miscellaneous	1,929	869	0	0	0
SUBTOTAL GENERAL OPERATIONS		1,929	869	0	0	0
TOTAL PARKS & RECREATION- RAMP		19,317	8,443	0	0	0

THE RAMP PARK IS NO LONGER STAFFED - NOTHING IS BUDGETED FOR FY 26

POOL

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
	PERSONNEL					
38.40.116	Part-time Salaries (38.40.101)	99,332	92,796	120,000	120,000	135,000
38.40.104	Social Security	7,599	7,099	9,180	9,180	10,327
SUBTOTAL PERSONNEL		106,931	99,895	129,180	129,180	145,327
	GENERAL OPERATIONS					
38.40.108	Uniforms	3,671	2,318	2,800	2,800	2,800
38.40.513	Concessions	25,354	19,400	27,500	27,500	29,000
38.40.514	Chemicals	21,801	19,626	20,000	20,000	22,000
38.40.515	Program Training	2,779	7,201	5,000	5,000	5,000
38.40.519	Maintenance & Repair	28,230	17,333	15,000	40,000	15,000
SUBTOTAL GENERAL OPERATIONS		81,835	65,878	70,300	95,300	73,800
	CAPITAL EXPENSES					
38.40.902	Pool Filter Repairs	0	0	30,000	45,666	150,000
TOTAL CAPITAL EXPENSES		0	0	30,000	45,666	150,000
TOTAL PARKS & RECREATION- POOL		188,766	165,773	199,480	224,480	219,127

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, hip packs, etc. for all pool personnel.

38.40.513 Concessions

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

38.40.514 Chemicals

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

38.40.515 Program Training

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

38.40.519 Maintenance & Repair

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

38.40.902 Pool Filter Repairs

The pool filter system needs several major repairs. Any expenses related to that project are placed here.

BEAR CREEK SPORTS PARK

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
	PERSONNEL					
38.50.116	Part-Time Employees	10,707	13,216	10,000	14,000	14,000
38.50.104	Social Security	621	1,210	765	1,071	1,071
SUBTOTAL PERSONNEL		11,327	14,425	10,765	15,071	15,071
	GENERAL OPERATIONS					
38.50.108	Bear Creek Uniforms	3,924	3,786	4,000	4,000	4,000
38.50.119	Contracted Officials	8,387	10,188	15,000	12,000	12,000
38.50.178	Contracted Services	1,050	1,054	8,000	3,500	3,500
38.50.283	Bear Creek Advertising	1,629	510	1,500	750	1,000
38.50.450	Maintenance & Repair	1,751	33,253	14,000	14,000	14,000
38.50.513	Concessions	27,043	18,659	25,000	25,000	25,000
38.50.720	Utilities	69	0	0	4,200	4,600
38.50.721	Trash Hauling	230	610	1,500	1,500	1,500
38.50.725	Building Maintenance	1,582	1,905	2,000	2,000	2,000
SUBTOTAL GENERAL OPERATIONS		45,666	69,963	71,000	66,950	67,600
TOTAL OPERATIONAL EXPENSES		56,993	84,388	81,765	82,021	82,671
	CAPITAL EXPENSES					
38.50.902	Dirt Work	0	0	30,000	45,666	0
TOTAL CAPITAL EXPENSES		0	0	30,000	45,666	0
TOTAL PARKS & REC- BEAR CREEK		56,993	84,388	111,765	127,687	82,671

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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 that they 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 pickup 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 to the fields at Bear Creek Sports Complex.

MARINA

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
	GENERAL OPERATIONS					
38.91.156	Maintenance	4,549	69	1,500	21,445	8,000
38.91.530	Miscellaneous	0	0	0	0	0
TOTAL PARKS & RECREATION- MARINA		4,549	69	1,500	21,445	8,000

38.91.156 Maintenance

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

38.91.530 Miscellaneous

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

EMPLOYEE BENEFIT TRUST FUND

REVENUE SUMMARY

FUND 40

ACCT NUMBER	DESCRIPTION	FY 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
40.1029	Insurance Reimbursement	119,291	0	50,000	1,181,951	0
40.1060	Investment Interest	90,484	96,573	80,000	28,101	10,000
40.1101	City Premiums	2,242,203	1,800,248	1,922,276	1,435,750	1,515,000
40.1102	BPW Premiums	1,303,407	1,255,101	1,437,044	1,438,000	950,000
40.1127	Employee Premiums	11,978	247,731	867,850	699,106	300,000
40.1128	Rebates/Misc Income	60,430	80,240	50,000	280,000	0
	TOTAL	3,827,794	3,479,892	4,407,170	5,062,908	2,775,000

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 credits this account with the City's portion of medical and dental premiums for individual and dependent coverage.

40.1102 BPW Premiums

The Board of Public Works credits this account with the BPW's portion of medical and dental premiums for individual and dependent coverage.

40.1127 Employee Premiums

All employee portions of premiums for medical, dental and vision coverage.

EMPLOYEE BENEFIT TRUST FUND

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
	GENERAL OPERATIONS					
40.70.236	Postage/Office Supplies	158	434	300	300	300
40.70.274	Medical/Rx Premiums	0	0	0	0	2,225,000
40.70.275	Dental Premiums	0	0	0	0	80,000
40.70.276	ACA Tax Expense (PCORI)	1,105	1,176	1,614	1,614	0
40.70.277	Claims Negotiation Fees	-552	0	3,000	0	0
40.70.278	Vision Care Premiums	12,028	11,606	12,000	9,321	20,000
40.70.279	Third Party Administration (TPA)	662,042	738,163	645,000	645,000	36,000
40.70.280	Claims - Medical	2,673,426	3,113,830	2,950,000	3,300,000	0
40.70.281	Claims- Pharmaceutical	646,232	689,949	585,000	780,000	0
40.70.282	Add'l Employee Benefit Program	2,275	2,833	10,750	13,000	20,000
40.70.284	Conferences and Training	850	0	500	0	500
40.70.301	Claims- Dental	0	41,728	175,000	75,000	0
40.70.302	LTD/Life Insurance Premiums	0	31,933	24,000	58,530	11,000
40.70.310	Retiree HRA	0	0	0	33,000	0
40.70.587	Professional Services	0	0	0	9,000	0
TOTAL EMPLOYEE BENEFIT TRUST FUND		3,997,562	4,631,653	4,407,164	4,924,765	2,392,800

CITY OF HANNIBAL

EXPENDITURE GUIDE

EMPLOYEE BENEFIT TRUST EXPENDITURES

40.70.236 Postage/Office Supplies

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

40.70.274 Medical/Rx Premiums

This expense line item is used to pay the total Medical/Rx premiums to the health insurance carrier (City, BPW and Employee portions).

40.70.275 Dental Premiums

This expense line item is used to pay the total Dental premiums to the dental insurance carrier (City, BPW and Employee portions).

40.70.278 Vision Care Premiums

This expense line item is used to pay the voluntary vision benefit premiums that are funded solely by the employees electing this coverage.

40.70.282 Additional Employee Benefit Program

The Employee Benefit Trust Board holds an annual Wellness Clinic at no charge to employees and covered dependents. The EBTB may also offer other benefits from time to time from this line item.

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.

40.70.302 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 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
42.1060	Investment Interest	158	111	90	100	100
42.1177	Donations	10,509	10,311	12,000	8,500	9,000
	TOTAL	10,667	10,422	12,090	8,600	9,100

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 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
42.49.598	Expenses	12,221	12,345	12,000	10,000	9,000
TOTAL DARE FUND		12,221	12,345	12,000	10,000	9,000

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 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
45.1060	Investment Interest	0	0	28,000	56	20,000
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
45.1193	North Street Grant	0	0	0	1,400,000	6,100,000
45.1194	Market Street Grant	0	0	0	40,000	293,000
45.1195	Airport Fuel System	0	0	0	0	800,000
	TOTAL	0	0	1,092,300	2,140,056	7,213,000

45.1060 Investment Interest

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

45.1080 Transfer from Other Funds

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

45.1192 Transfer from General Fund

Monies transferred from the General Fund for capital projects.

45.1193 North Street Grant Reimbursement

Funds received for the North Street Culvert Replacement project are deposited into this account. This is a multi-phase project.

45.1194 Market Street Grant Reimbursement

Funds received for the TAP grant Market Street Sidewalk project are deposited into this account.

45.1195 Airport Fuel System

Funds received for the MoDOT Project 25-049A-1 Airport Fuel System project are deposited into this account.

CAPITAL EXPENDITURES

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
	ARP					
45.20.237	Cap Exp Office Equipment	0	0	0	0	60,000
45.20.275	Cap Exp Computers/ Software	0	0	0	0	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	0	0	0	0	0
45.23.725	Cap Exp Building Repairs/Impr	0	0	0	10,000	70,000
45.23.902	Capital Projects (Market St TAP)	0	19,915	0	40,000	400,000
	COLLECTOR					
45.24.275	Cap Exp Computer Equipment	0	0	0	0	0
	DEPT OF PUBLIC WORKS					
45.26.901	Capital Equipment	0	0	0	0	0
45.26.902	Capital Projects	0	0	0	0	0
	FIRE DEPARTMENT					
45.31.355	Cap Exp Vehicles	0	58,487	0	0	85,375
45.31.533	Cap Exp Equipment	0	0	0	0	148,950
45.31.725	Cap Exp Building Repairs/Impr	0	0	0	0	60,000
	LANDFILL					
45.33.909	Cap Exp Pump Station	0	0	0	0	30,000
	POLICE DEPARTMENT					
45.42.355	Cap Exp Vehicles	0	732,561	0	61,300	0
45.42.533	Cap Exp Equipment	0	0	0	0	0
45.42.725	Cap Exp Building	0	0	0	0	30,000
45.42.912	Cap Imp Office Equip/Systems	0	0	0	0	60,000
	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	53,444	0	0	0
45.90.902	Capital Projects	0	0	0	3,600	950,000
	NORTH STREET					
45.99.901	North St Grant Phase 2	0	0	0	250,000	2,200,000
45.99.902	North St Grant Phase 1	0	0	0	1,250,000	300,000
45.99.903	North St Grant Phase 3	0	0	0	160,000	4,000,000
45.99.905	North St Engineering	0	115,666	0	0	0
TOTAL CAPITAL EXPENDITURES		0	980,073	0	1,774,900	8,394,325

CITY OF HANNIBAL

EXPENDITURE GUIDE

CAPITAL EXPENDITURES

45.20.237 ARP Capital Expenditures Office Equipment

The current audio/visual system in Council Chambers is dated and does not function reliably. This line item covers the costs of that project.

45.23.725 City Hall Capital Expenditures Building Repairs/Improvements

The boiler system in City Hall is failing and cannot adequately heat the building, so it needs to be replaced. Additionally, various building repairs will be needed in City Hall for Fiscal years 2026-2028 – allocating \$25,000 per year for these repairs.

45.23.902 City Hall Capital Expenditures Market Street TAP

The City received a TAP Grant for sidewalk replacements in front of St. John Lutheran and Eugene Field Schools. The City's financial obligation for the project is a 20% match.

45.31.355 Fire Capital Expenditures Vehicles

This line covers the annual lease payment for the ladder truck, with the final payment to be made during FY 28.

45.31.533 Fire Capital Expenditures Equipment

This line item covers the replacement of the Fire Department's current vehicle extraction equipment and the replacement of outdated bunker gear. Grant funding is being sought to offset the costs of all purchases.

45.31.725 Fire Capital Expenditures Building Repairs/Improvements

Fire Station 1 and the Admin Building need remodeling. This line covers the improvements made in FY 26.

45.33.909 Landfill Capital Expenditures Pump Station

The City landfill, which has been closed, must still be operated & maintained under EPA landfill (Subtitle D) regulations. Leachate must be hauled from two ponds on site in order to fulfill DNR mandates. This account covers the costs of finding more efficient ways to pump the leachate from both ponds into a single location. This will help by allowing us to fill larger tanker trucks.

45.42.725 Police Capital Expenditures Building

The Police Gun Range needs building and parking lot improvements, in order to sustain the facility into the future.

45.42.912 Police Capital Improvements Office Equipment/Systems

The current HPD records management system is rapidly becoming obsolete, requiring an upgrade to a more robust system that is better suited to the technological needs of the department.

45.90.902 Airport Capital Projects

This project addresses the need for a total replacement of the Jet A and 100LL Fuel Systems at the Airport.

45.99.901 North Street Grant Phase 2

This line covers costs associated with Phase 2 of the North Street culvert replacement.

45.99.902 North Street Grant Phase 1

The City was awarded an ARPA Grant for the replacement of an underground stormwater culvert along the North Street Stormwater Conveyance. This runs from North Street up Mark Twain Avenue. This line covers costs associated with Phase 1 of the project.

45.99.903 North Street Grant Phase 3

This line covers costs associated with Phase 43 of the North Street culvert replacement.

TOURISM REVENUE SUMMARY

HANNIBAL CONVENTION AND VISITORS BUREAU

FUND 48

ACCT NUMBER	DESCRIPTION	FY 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
48.1022	Sales Tax Collection	10	41	25	0	0
48.1029	Insurance Reimbursement	0	4,571	0	6,377	0
48.1060	Investment Interest	45,795	81,741	30,200	88,488	50,000
48.1062	Sale of City Owned Property	0	0	3,000	0	0
48.1063	Donations	0	63	100	0	0
48.1069	Miscellaneous Income	0	0	0	5,418	0
48.1077	HCVB Motel Receipts	951,277	866,045	850,000	876,000	880,000
48.1078	HCVB Brochure & Adv. Revenue	50,513	46,588	50,000	53,950	40,000
48.1087	Trans from Other Departments	0	0	0	0	0
48.1094	Reserve	0	0	0	0	0
48.1104	Local Brochure Distribution	7,880	7,780	2,500	1,000	7,500
48.1105	Souvenirs	2,739	3,140	2,685	2,200	3,172
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	17,456	0	0	5,320	0
48.1163	Other State Grants	212,738	51,107	50,000	0	30,000
48.1084	Molly Brown Misc/Souvenirs	0	0	0	0	0
48.1257	Molly Brown Home	3,124	2,708	1,038	0	3,500
48.1258	Molly Brown Home Donations	0	74	0	4,750	0
	TOTAL	1,291,531	1,063,858	989,548	1,043,503	1,014,172

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.

48.1258 Molly Brown Home Donations

In FY25, the Molly Brown Home was moved to a location on North Main Street. This account accepted monies to offset the costs of that project.

TOURISM

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
	PERSONNEL					
48.48.101	Salaries	96,925	101,295	128,750	108,000	110,000
48.48.104	Social Security	12,487	13,319	21,120	11,600	14,500
48.48.105	Hospitalization	25,668	24,174	32,000	21,216	32,000
48.48.106	LAGERS	12,723	4,942	16,750	12,935	12,500
48.48.109	Unused Sick Leave	1,527	1,700	1,700	1,700	1,900
48.48.116	Part-Time Salaries	66,316	72,951	138,000	57,230	75,000
SUBTOTAL PERSONNEL		215,646	218,380	338,320	212,681	245,900
	GENERAL OPERATIONS					
48.48.217	Apportionment	5,811	5,811	11,811	11,811	0
48.48.225	Utilities - combined	7,636	7,117	8,000	6,550	8,000
48.48.226	Transfer to Other Funds	0	0	0	0	0
48.48.231	Telephone/Internet	2,697	3,227	3,000	3,432	3,500
48.48.235	Office Supplies, equip. & Rental	2,532	2,800	4,000	2,000	4,000
48.48.236	Postage	5,724	2,689	4,000	3,500	3,000
48.48.237	Office Equipment & Rental	2,776	0	0	0	Moved to .235
48.48.240	Audit Cost	1,260	1,584	1,300	2,652	2,652
48.48.252	Local Printing	1,867	872	3,000	500	1,000
48.48.273	Memberships	2,530	2,560	5,000	5,000	3,000
48.48.274	Website Maint/Software	8,056	12,791	4,000	4,500	3,500
48.48.355	Vehicle Maint & Fuel	1,629	2,457	3,000	1,500	6,600
48.48.546	Public Relations	2,941	7,109	5,000	9,000	40,000
48.48.565	Marketing/Sales Shows	4,158	8,491	10,000	10,000	15,000
48.48.566	Convention & Travel Shows - Motels	3,421	0	0	0	Moved to .565
48.48.567	Convention & Travel Shows - Meals	1,165	0	0	0	Moved to .565
48.48.568	Convention & Travel Shows - Travel	334	0	0	0	Moved to .565
48.48.569	Advertising & Promotion	59,812	67,894	150,000	60,000	200,000
48.48.571	Special Event Advertising	255	16,243	24,000	7,000	28,000
48.48.572	Sustaining Events Expense	12,121	0	0	0	Moved to .571
48.48.575	State Grants	316,512	45,115	100,000	100,000	120,000
48.48.597	Miscellaneous	251	4,730	7,250	2,500	13,577
48.48.599	Contingency	0	0	0	0	0
48.48.654	Jaycees	1,432	0	2,000	2,000	2,000
48.48.655	Convention & Group Tour Promotions	360	0	0	0	Moved to .569
48.48.656	State Grant - Mo Preservation Conf	4,688	0	0	0	0
48.48.670	Hannibal Visitor Guide	46,795	49,141	50,000	50,000	50,000
48.48.702	Bond payment	0	0	82,000	91,817	91,820
48.48.720	Utilities - Gas	1,367	0	0	320	Moved to .225
48.48.721	Trash Collection	312	312	400	525	400
48.48.722	Janitorial Supplies	1,707	2,414	2,000	750	3,000
48.48.725	Maintenance & Repair - Building	6,597	4,274	14,000	14,000	7,000
48.48.850	MIRMA	18,554	14,993	25,000	25,000	20,000
48.48.886	Tom & Becky Program	1,600	175	1,700	1,500	1,500
48.48.887	Souvenirs	3,239	11,539	5,000	2,000	10,000
48.48.888	Sales Tax on Souvenirs Sold	555	229	225	500	275
SUBTOTAL GENERAL OPERATIONS		530,692	274,566	525,686	418,357	637,824

ACCT NUMBER	DESCRIPTION	FY 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
	MOLLY BROWN OPERATIONS					
48.51.231	Molly Brown Telephone	162	66	250	0	0
48.51.569	Molly Brown Advertising and Promotion	53	1,299	1,000	0	2,000
48.51.650	Molly Brown Maintenance	562	1,243	5,000	250	5,000
48.51.720	Molly Brown Utilities	1,721	1,928	2,000	1,150	8,000
48.51.910	Capital Improvements - Building	0	3,515	0	100,000	10,000
	SUBTOTAL MOLLY BROWN OPERATIONS	2,498	8,051	8,250	101,400	25,000
	TOTAL OPERATIONAL EXPENSES	748,836	500,997	872,256	732,438	908,724
	CAPITAL EXPENSES					
48.48.909	Capital Project	0	41,053	0	0	0
48.48.911	Capital Equipment	0	0	0	0	0
	TOTAL CAPITAL EXPENSES	0	41,053	0	0	0
	TOTAL TOURISM	748,836	542,050	872,256	732,438	908,724

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 Employee Benefit Trust (EBT) Fund. EBT 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 service, 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 postage costs and the copier rental/maintenance costs.

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.

48.48.274 Website Maintenance/Software

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

CITY OF HANNIBAL

EXPENDITURE GUIDE

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.

48.48.850 MIRMA

MIRMA is the Missouri Insurance Risk Management Association, the City's liability, tort, and property insurance carrier. MIRMA premiums are budgeted at a percentage of the gross City salaries and wages with reduction factors given for loss prevention, loss experience and annual evaluation results.

CITY OF HANNIBAL

EXPENDITURE GUIDE

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 giveaway 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

48.51.569 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 service, water, and sewer fees for the Molly Brown House are paid from this account.

48.51.910 Molly Brown Capital Improvements - Building

In late 2024, the Molly Brown House had to be moved from its Butler Street location, due to a failing foundation and hillside. Expenses from the move and improvements at the new location are taken from this line.

LAW ENF TRAINING REVENUE SUMMARY

FUND 52

ACCT NUMBER	DESCRIPTION	FY 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
52.1060	Interest Income	214	402	150	375	300
52.1090	POST Reimbursement	5,455	5,002	5,000	3,437	3,500
52.1095	Police Fines	14,077	11,731	13,000	10,000	10,000
	TOTAL	19,746	17,136	18,150	13,812	13,800

52.1060 Interest

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

52.1090 Post Reimbursement

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

52.1095 Police Fines

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

LAW ENFORCEMENT TRAINING

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
52.55.598	Claims	14,330	20,569	20,000	2,000	13,000
TOTAL LAW ENFORCEMENT TRAINING		14,330	20,569	20,000	2,000	13,000

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 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
81.1010	Taxes- Real and Personal	351,049	346,294	316,000	444,384	330,000
81.1011	Taxes- Surcharge	30,910	39,480	40,000	52,608	45,000
81.1012	Taxes- Interest	2,674	2,777	2,250	1,908	2,250
81.1013	Taxes- Railroad and Utilities	8,917	6,480	6,250	8,400	6,500
81.1014	Taxes- Financial Institute	962	474	750	500	750
81.1060	Investment Interest	554,924	574,229	4,307	9,060	6,500
81.1069	Miscellaneous Income	0	0	0	1,000	0
81.1118	General Mills Warehouse Rent	22,334	37,588	30,000	13,800	0
81.1119	General Mills Interest	4,612	3,848	0	0	0
81.1165	Payroll Deductions	581,645	638,872	600,000	642,420	600,000
81.1170	City Share Retirement	1,088,052	1,189,868	1,243,300	1,214,808	1,300,000
	TOTAL	2,646,079	2,839,911	2,242,857	2,388,888	2,291,000

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 the rent 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 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
	PERSONNEL					
81.61.150	Retiree Payouts	1,967,914	2,135,533	2,050,000	2,050,000	2,466,000
81.61.524	Medical & Hospital	20,157	20,340	20,539	25,000	34,000
81.61.525	Refund Deduction	548,693	152,889	300,000	300,000	450,000
SUBTOTAL PERSONNEL		2,536,764	2,308,762	2,370,539	2,375,000	2,950,000
	GENERAL OPERATIONS					
81.61.219	Bond	1,000	1,000	1,000	2,010	1,000
81.61.235	Office Supplies	0	23	200	0	100
81.61.236	Postage	38	36	50	20	50
81.61.284	Conferences & Training	2,113	7,381	7,500	6,817	12,000
81.61.526	Management ADV Fees	130,871	153,627	142,000	145,000	175,000
81.61.530	Miscellaneous	0	0	0	0	0
81.61.559	County Ass'mnt & Coll. Fees	10,365	16,057	10,742	10,700	17,000
81.61.866	Professional Services	22,975	10,073	26,600	0	26,000
SUBTOTAL GENERAL OPERATIONS		167,362	188,198	188,092	164,547	231,150
TOTAL P & F RETIREMENT		2,704,126	2,496,959	2,558,631	2,539,547	3,181,150

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.

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 the 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 as 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 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
84.1192	Transfer from General Fund	0	(1,985)	0	0	0
84.1194	CDBG Grant Income	674,228	3,572	0	0	0
	TOTAL	674,228	1,587	0	0	0

NOTHING IS BUDGETED FOR FY 26

CDBG FUND

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
84.84.909	Capital Project	766,743	3,572	0	0	0
TOTAL CDBG FUND		766,743	3,572	0	0	0

NOTHING IS BUDGETED FOR FY 26

INVESTIGATION FUND REVENUE SUMMARY

FUND 87

ACCT NUMBER	DESCRIPTION	FY 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
87.1060	Interest Income	698	260	250	225	200
87.1063	Donations	9,500	0	0	0	0
87.1115	Crime Victims Fund	2,613	1,282	2,000	1,800	1,500
87.1163	Grants	0	0	0	0	0
87.1997	Asset Forfeiture	0	0	0	0	0
	TOTAL	12,811	1,543	2,250	2,025	1,700

87.1060 Interest

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

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 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
87.87.268	Investigative Equipment	18,044	3,978	2,000	2,000	2,000
87.87.269	Investigative Services	2,001	800	3,000	0	0
TOTAL INVESTIGATION FUND		20,045	4,778	5,000	2,000	2,000

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.

CATASTROPHE FUND REVENUE SUMMARY

FUND 89

ACCT NUMBER	DESCRIPTION	FY 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
89.1060	Investment Interest	9,837	12,545	8,000	13,100	10,000
89.1086	Transfer from Other Funds	0	0	0	0	0
89.1161	FEMA/SEMA	0	0	0	0	0
89.1163	Grant Reimbursement	0	0	0	0	0
89.1192	Transfer from General Fund	0	75,000	50,000	0	0
	TOTAL	9,837	87,545	58,000	13,100	10,000

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

89.1060 Interest

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

89.1192 Transfer from General Fund

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

CATASTROPHE FUND

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
89.63.598	Claims	0	45,963	20,000	11,355	20,000
TOTAL CATASTROPHE FUND		0	45,963	20,000	11,355	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 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
92.1060	Investment Interest	28,383	42,812	28,000	43,000	28,000
92.1118	Rent- General Mills	33,000	58,107	48,000	51,000	48,000
	TOTAL	61,383	100,919	76,000	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 Retirement.

REVOLVING FUND

AGGREGATE SUMMARY

ACCT NUMBER	DESCRIPTION	FY 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
	CAPITAL EXPENSES					
92.65.299	Gen Mills Warehouse Maint	180	5,162	1,500	0	1,500
92.65.909	GM Annex Capital Projects	0	0	0	0	0
TOTAL REVOLVING FUND		180	5,162	1,500	0	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 23 ACTUAL	FY 24 ACTUAL	FY 25 BUDGETED	FY 25 EOY ESTIMATE	FY 26 REQUESTED
96.1060	Investment Interest	11,000	15,637	9,800	15,200	15,000
96.1153	Transfer from Departments	92,420	99,183	99,555	99,555	107,178
	TOTAL	103,420	114,820	109,355	114,755	122,178

Revenue from following Funds for FY 2026	
General Fund	92,383.00
Parks	8,638.00
Tourism	1,900.00
Library	4,256.99
Total	107,177.99

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 23 ACTUAL	FY 24 ACTUAL	FY 24 BUDGETED	FY 24 EOY ESTIMATE	FY 25 REQUESTED
	PERSONNEL					
96.66.101	Salaries	63,824	62,108	65,000	62,108	65,000
96.66.104	Social Security	3,395	2,482	1,000	2,482	5,000
TOTAL UNUSED SICK LEAVE		67,219	64,590	66,000	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.