City of Moscow

Municipal Budget Detail

Fiscal Year 2024



ADOPTED

Arthur D. Bettge
Mayor

Bill Belknap
City Supervisor

Maureen Laflin
Council President

Gina Taruscio
Council Vice President

Drew Davis
Councilmember

Hailey Lewis
Council Member

Sandra Kelly
Councilmember

Julia Parker
Councilmember

CITY OF MOSCOW 1887 IDAHO

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City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
PROPERTY TAXES							
101-000-410-00	General Property Taxes	6,343,767	6,530,269	6,914,295	7,255,153	7,255,153	7,282,270
					7,255,153	7,255,153	7,282,270
	The City of Moscow property tax levy allocated to the general fund. Increases based on State of Idaho statutory limit. - 3% property tax increase - 207,429 - 90% of new construction roll - 86,006 - 90% of annexation - 2,438 - 1% of forgone - 72,102						
PROPERTY TAXES		6,343,767	6,530,269	6,914,295	7,255,153	7,255,153	7,282,270
FRANCHISE FEE TAX							
101-000-416-01	Natural Gas Franchise Fees	130,480	153,019	130,500	135,068	135,068	135,068
					135,068	135,068	135,068
	Franchise agreement revenues from franchise agreement with Avista Corporation						
101-000-416-02	Electric Franchise Fees	548,060	562,224	565,000	598,900	598,900	598,900
					598,900	598,900	598,900
	Franchise agreement revenues from franchise agreement with Avista Corporation and Clearwater Power						
101-000-416-03	Sanitation Franchise Fees	243,335	239,921	250,799	284,756	284,756	284,756
					284,756	284,756	284,756
	Represents 5% of gross revenues of Sanitation Fund generated from collections within Moscow.						
101-000-416-04	Land Line 911 Fees	33,534	25,929	30,000	23,000	23,000	23,000
					23,000	23,000	23,000
	Revenue from the $1.00 per month per residential subscriber fee to support E911 services. - One cent of every dollar is remitted to the Idaho Emergency Communication Commission from account 101-075-642-92.						
101-000-416-05	TV Cable Franchise Fees	115,654	97,241	112,000	103,000	103,000	103,000
					103,000	103,000	103,000
	Represents 5% of revenues from cable television franchise generated from user fees.						
101-000-416-06	Cell Phone 911 Tax	235,659	233,800	230,000	230,000	230,000	230,000

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ESTIMATED REVENUES							
Dept 000							
FRANCHISE FEE TAX							
					230,000	230,000	230,000
	Revenue from the $1.00 per month per cell phone subscriber to support E911 services. - One cent of every dollar is remitted to the Idaho Emergency Communication Commission from account 101-075-642-92.						
FRANCHISE FEE TAX		1,306,722	1,312,134	1,318,299	1,374,724	1,374,724	1,374,724
LICENSES AND PERMITS							
101-000-421-00	Licenses & Permits	1,350	24,542	4,000	4,000	4,000	4,000
					4,000	4,000	4,000
	Revenues from solicitor, vendors, second hand dealers, taxi, and carnival/circus licensing per the adopted fee resolution.						
101-000-421-09	Cell Tower Co-Location Fee	40,483	39,303	62,500	99,538	99,538	99,538
					99,538	99,538	99,538
	Cellular telephone and wireless broadband co-location agreements per the adopted fee resolution.						
101-000-421-10	Alcohol Licenses	32,712	34,378	32,000	34,000	34,000	34,000
					34,000	34,000	34,000
	Revenues from sale of alcohol beverage licenses per the adopted fee resolution.						
101-000-421-11	Catering Permit	2,340	5,000	4,000	4,500	4,500	4,500
					4,500	4,500	4,500
	Revenues from permitting caterers at events that serve alcohol per the adopted fee resolution as authorized by the State of Idaho.						
101-000-421-12	Day Care Licenses	12,840	13,789	14,500	14,500	14,500	14,500
					14,500	14,500	14,500
	Revenues from day care licensing per the adopted fee resolution.						
101-000-421-17	Dog Licenses	2,813	3,022	4,500	4,500	4,500	4,500
					4,500	4,500	4,500
	Revenue from the sale of licenses for dogs owned by Moscow residents per the adopted fee resolution.						
101-000-421-18	Engineering Permits & Fees	15,953	19,567	16,000	12,000	12,000	12,000
					12,000	12,000	12,000

City of Moscow
Budget
2023 - 2024

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ESTIMATED REVENUES							
Dept 000							
LICENSES AND PERMITS							
	Fees generated from engineering permits per the adopted fee resolution.						
101-000-421-24	Parking Permits	54,432	61,405	80,000	80,000	80,000	80,000
					80,000	80,000	80,000
	Fees generated from sale of city parking permits per the adopted fee resolution.						
101-000-421-30	Bicycle Licenses	105	96	300	150	150	150
					150	150	150
	Fees generated from sale of bicycle licenses per the adopted fee resolution.						
101-000-422-09	Plan Review	199,849	166,571	175,000	180,000	180,000	180,000
					180,000	180,000	180,000
	Fees generated from review of construction drawings for compliance of applicable codes per the adopted fee resolution. This line item is a separate fee from building permits. Plan reviews are charged 65% of the building permit fee, duplicate plan reviews are charged 40% of the building permit fee.						
101-000-422-11	Building Permits	350,965	295,880	315,190	325,000	325,000	325,000
					325,000	325,000	325,000
	Fees generated from building permits per the adopted fee resolution. This amount is based on historical trends, adjusting for recently observed construction activity resulting from current economic trends.						
101-000-422-12	Gas Permits	35,313	57,852	58,500	59,000	59,000	59,000
					59,000	59,000	59,000
	Fees generated from natural gas permits per the adopted fee resolution.						
101-000-422-13	Electrical Permits	82,377	127,761	105,000	108,000	108,000	108,000
					108,000	108,000	108,000
	Fees generated from electrical permits per the adopted fee resolution.						
101-000-422-14	Plumbing Permits	49,251	48,714	55,000	57,000	57,000	57,000
					57,000	57,000	57,000
	Fees generated from plumbing permits per the adopted fee resolution.						
101-000-422-15	Street Excavation Permits	1,259	2,205	2,250	2,000	2,000	2,000

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ESTIMATED REVENUES							
Dept 000							
LICENSES AND PERMITS							
					2,000	2,000	2,000
	Fees generated from sale of permits authorizing excavation within the public right-of-way per the adopted fee resolution.						
101-000-422-16	Sewer Permits	4,805	4,288	4,500	4,000	4,000	4,000
					4,000	4,000	4,000
	Fees generated from sewer permits. This amount represents an amount proportionate with anticipated building permit revenue per the adopted fee resolution.						
101-000-422-17	Sign Permits	1,325	1,546	1,550	1,600	1,600	1,600
					1,600	1,600	1,600
	Fees generated from sign permits per the adopted fee resolution.						
101-000-422-18	Grading Permits	7,176	3,960	2,500	2,500	2,500	2,500
					2,500	2,500	2,500
	Fees generated from excavation/grading permits per the adopted fee resolution. This amount is based on projected subdivision construction.						
101-000-422-19	Other Land Use Permits	19,853	13,340	14,000	14,000	14,000	14,000
					14,000	14,000	14,000
	Fees generated from discretionary land use permits including annexations and rezones, per the adopted fee resolution.						
LICENSES AND PERMITS		915,201	923,219	951,290	1,006,288	1,006,288	1,006,288
INTERGOVERNMENTAL REVENUES							
101-000-415-10	State Liquor Tax	659,823	582,294	588,640	580,291	580,291	580,291
					580,291	580,291	580,291
	State Liquor Revenues allocated to the City of Moscow according to the Idaho State formula based on population. Revenue projections are provided by the State of						
101-000-415-20	State Sales Tax Revenue Sharing	2,573,291	2,749,482	3,105,718	3,009,995	3,009,995	3,009,995
					3,009,995	3,009,995	3,009,995
	State Sales Tax Revenues allocated to the City of Moscow according to the Idaho State formula based in part on population. Revenue projections are provided by State of Idaho.						
101-000-431-01	Federal Grants	842,228	715,727	136,200	174,000	174,000	174,000

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ESTIMATED REVENUES							
Dept 000							
INTERGOVERNMENTAL REVENUES							
					174,000	174,000	174,000
	Federal grant funds for miscellaneous grant awards: Police grants revenue for pass-through funding from ITD include: - Special Mobilizations and Mini Grants - 25,000 - Selective Traffic Enforcement Program (STEP) - 129,000 - Idaho Office of Drug Policy (ODP) for the Partnership for Success Law Enforcement - 10,000 - Direct award from DOJ for Ballistic Vests* - 10,000 Total - 174,000 *In FY2023, OJP vest grant revenue, 101-000-431-03, combined with this revenue line.						
101-000-434-00	State Grant Revenues	350,000					
	No revenues anticipated in FY2024.						
101-000-438-10	School Resource Officer Partic	48,600	49,914	52,308	57,203	57,203	57,203
					57,203	57,203	57,203
	Participation funds from Moscow School District to support the Student Resource Officer (SRO) position. Support is shared with the Moscow School District.						
101-000-438-12	Rural Fire	3,000	3,000	3,000	3,000	3,000	3,000
					3,000	3,000	3,000
	Annual contribution from Moscow Rural Fire District pursuant to agreement for maintenance of Fire Station #3, which also houses Moscow Rural Fire Department equipment.						
101-000-438-40	Court Revenues	52,116	60,433	50,000	50,000	50,000	50,000
					50,000	50,000	50,000
	Revenues allocated from Latah County Magistrate court fines levied for criminal violations occurring within the Moscow city limits and prosecuted by the City of Moscow.						
INTERGOVERNMENTAL REVENUES		4,529,058	4,160,850	3,935,866	3,874,489	3,874,489	3,874,489
CHARGES FOR SERVICES							
101-000-441-04	Printing & Duplicating	251	171	200	150	150	150
					150	150	150

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
CHARGES FOR SERVICES							
	Revenues from the sales of zoning codes and comprehensive plans and from photocopying charges.						
101-000-441-20	Facilities Reimburse Agreement	1	1				
	Fees generated for maintenance performed at other facilities. - 1912 Center - Intermodal Transit Center - Library						
101-000-442-01	Unified UI Public Safety Agreement	1,511,902	1,475,383	1,504,891	1,550,038	1,550,038	1,550,038
					1,550,038	1,550,038	1,550,038
	Revenue received from the University of Idaho Master Agreement for emergency services.						
101-000-442-06	Other Special Overtime	2,893	748	4,500	4,500	4,500	4,500
					4,500	4,500	4,500
	Revenues generated for extra detail shifts worked in the community by Moscow Police Department services which are in addition to normal patrol duties. Examples would include high school dances and/or special occasions such as weddings.						
101-000-443-00	Fiber Optics User Fees	119,968	121,391	124,000	153,871	153,871	153,871
					153,871	153,871	153,871
	User fees generated for the use of City of Moscow owned fiber optic lines, pursuant to contract. - Cactus Computer - Noel Networks - Latah County - Conterra - First Step Internet - University of Idaho - Inland Cellular - Nez Perce Tribe						
CHARGES FOR SERVICES		1,635,015	1,597,694	1,633,591	1,708,559	1,708,559	1,708,559
FINES AND PENALTIES							
101-000-461-10	Parking Fines	144,625	96,975	77,000	115,000	115,000	115,000

City of Moscow
Budget
2023 - 2024

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ESTIMATED REVENUES							
Dept 000							
FINES AND PENALTIES							
					115,000	115,000	115,000
	Revenue generated from parking fines per the adopted fee resolution.						
101-000-461-15	Nuisances & Abatements			200	200	200	200
					200	200	200
	Nuisance						
101-000-461-20	Impound & Other Pound Fees	3,884	3,079	3,200	3,500	3,500	3,500
					3,500	3,500	3,500
	Fees paid for impoundment of animals at the Moscow Animal Shelter per the adopted fee resolution. This also includes towed vehicle fees. There is a corresponding expense in Moscow Police Department for cost of towing. (101-076-642-10)						
101-000-461-30	False Alarms	2,050	1,350	1,800	1,800	1,800	1,800
					1,800	1,800	1,800
	False Alarms						
101-000-461-50	Penalties & Interest - Property Tax	24,172	28,653	25,000	30,000	30,000	30,000
					30,000	30,000	30,000
	Penalties and interest on late payments of property tax.						
101-000-461-81	Drug Tip Program			100	100	100	100
					100	100	100
	Funds donated to support drug tip investigations.						
101-000-461-82	Drug Investigation Revenues	621		5,000			
	Revenue generated by reimbursement of investigative and lab charges for Moscow Police Department drug investigations.						
FINES AND PENALTIES		175,352	130,057	112,300	150,600	150,600	150,600
INVESTMENT EARNINGS							
101-000-471-00	Investment Earnings	48,406	89,119	100,000	311,500	311,500	311,500
					311,500	311,500	311,500
	Revenues generated from investing operating capital in accordance with the City of Moscow's investment policy.						

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
INVESTMENT EARNINGS							
INVESTMENT EARNINGS		48,406	89,119	100,000	311,500	311,500	311,500
CONTRIBUTION AND DONATIONS							
101-000-476-01	Donations	3,565	22,185	5,000	5,500	5,500	5,500
					5,500	5,500	5,500
	Donations made to support miscellaneous projects which include non-federal and foundation grant funding. - Walmart Foundation - Shop With A Cop award ($3,500) - Miscellaneous awards - Fire Department ($2,000)						
101-000-476-14	Donations - Benches	2,500	6,060	4,500	6,600	6,600	6,600
					6,600	6,600	6,600
	Donations for the purchase of benches for downtown and City of Moscow parks.						
CONTRIBUTION AND DONATIONS		6,065	28,245	9,500	12,100	12,100	12,100
REFUNDS AND REIMBURSEMENTS							
101-000-479-01	Refunds & Reimbursements	149,834	331,999	150,000	178,748	178,748	178,748
					178,748	178,748	178,748
	Refunds and reimbursements made to the City. - Rural fire reimbursement for dispatch services - $8,500 - MVFD reimbursement for half of stipend increase for holiday coverage - $12,000 - Latah County EMS Study partial reimbursement - $30,000 - AG Forensic Detective Reimbursement - $126,048						
REFUNDS AND REIMBURSEMENTS		149,834	331,999	150,000	178,748	178,748	178,748
OTHER REVENUES							
101-000-479-00	Miscellaneous Revenue	43,549	47,289	7,000	7,000	7,000	7,000
					7,000	7,000	7,000
	Revenues from miscellaneous sources including revenue from auctions held by the City for sale of surplus property.						
101-000-479-02	Moscow Urban Renewal Contract	52,167	53,732	55,345	57,005	57,005	57,005
					57,005	57,005	57,005

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ESTIMATED REVENUES							
Dept 000							
OTHER REVENUES							
	Reimbursement for administration and financial services provided by the City to the Moscow Urban Renewal Agency (MURA), as designated by contract with the MURA.						
101-000-479-14	Accounts Recovery	2,962		1,400			
	Revenue from payments of bad debts submitted to collection.						
101-000-479-85	NSF Fees	500		1,500	1,500	1,500	1,500
					1,500	1,500	1,500
	Fees recovered for insufficient fund checks per the adopted fee resolution.						
OTHER REVENUES		99,178	101,021	65,245	65,505	65,505	65,505
TRANSFERS IN							
101-000-498-50	Transfer In: Streets Fund	340,370	350,000	360,500	460,500	460,500	460,500
					460,500	460,500	460,500
	Transfer to General Fund from Street Fund for administrative and engineering services provided to the Streets Fund. Includes $500 for commercial driver's license (CDL) drug testing found in the Human Resource budget for Professional Services.						
101-000-498-60	Transfer In: Water Fund	1,500,000	1,550,000	1,500,000	1,500,000	1,500,000	1,500,000
					1,500,000	1,500,000	1,500,000
	Transfer to General Fund from Water Fund for administrative and engineering services provided to the Water Fund. Includes funds for Supervisory Control And Data Acquisition (SCADA). Includes $500 for CDL drug testing found in the Human Resource budget for Professional Services.						
101-000-498-70	Transfer In: Sewer Fund	1,420,000	1,550,000	1,550,000	2,000,000	2,000,000	2,000,000
					2,000,000	2,000,000	2,000,000
	Transfer to General Fund from Sewer Fund for administrative and engineering services provided to the Sewer Fund. Includes $500 for CDL drug testing found in the Human Resource budget for Professional Services and $4,500 for Engineering personnel training in stormwater management.						
101-000-498-75	Transfer In: Stormwater Fund			130,000	50,000	50,000	50,000
					50,000	50,000	50,000
	Transfer to General Fund from Stormwater Fund for administrative and engineering services provided to the Stormwater Fund. Includes $500 for commercial driver's license (CDL) drug testing found in the Human Resource budget for Professional Services.						
101-000-498-80	Transfer In: Sanitation Fund	804,000	835,000	795,000	610,000	610,000	610,000

City of Moscow
Budget
2023 - 2024

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ESTIMATED REVENUES							
Dept 000							
TRANSFERS IN							
					610,000	610,000	610,000
	Transfer to General Fund from Sanitation Fund for administrative services provided to the Sanitation Fund, including utility billing and franchise oversight, downtown maintenance, and administrative and engineering services for the solid waste program.						
TRANSFERS IN		4,064,370	4,285,000	4,335,500	4,620,500	4,620,500	4,620,500
OTHER FINANCING SOURCES							
101-000-900-00	Fund Balance - Unassigned			666,667	1,969,246	1,969,246	1,969,246
	Fund Balance Carryover				1,969,246	1,969,246	1,969,246
101-000-900-01	Fund Balance - Assigned			83,445	67,200	67,200	67,200
	Fund Balance Carryover				67,200	67,200	67,200
OTHER FINANCING SOURCES				750,112	2,036,446	2,036,446	2,036,446
Totals for dept 000 -		19,272,968	19,489,607	20,275,998	22,594,612	22,594,612	22,621,729
TOTAL ESTIMATED REVENUES		19,272,968	19,489,607	20,275,998	22,594,612	22,594,612	22,621,729

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2023 - 2024

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APPROPRIATIONS							
Dept 010 - Legislative							
PERSONNEL SERVICES							
101-010-510-15	Part-Time Wages	50,636	55,000	55,945	61,706	61,706	61,706
					61,706	61,706	61,706
	Wages for City Council. Adjustments occur every two years, coinciding with city elections. - FY2023 began the inclusion of cellphone stipends. - FY2024 induldes a 12.7% salary increase as adopted in City of Moscow Ordinance No. 2023-03.						
101-010-520-21	FICA Taxes	3,874	4,095	4,280	4,721	4,721	4,721
					4,721	4,721	4,721
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
101-010-520-22	PERSI (State Retirement)	6,046	6,391	6,680	7,250	7,250	7,250
					7,250	7,250	7,250
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
101-010-520-24	Worker's Compensation	70	33	80	90	90	90
					90	90	90
	Premiums paid to Idaho State Insurance Fund for worker’s compensation insurance.						
PERSONNEL SERVICES		60,626	65,519	66,985	73,767	73,767	73,767
CONTRACTUAL							
101-010-642-20	Professional Services - Auditing	29,800	30,000	30,200	32,000	32,000	32,000
					32,000	32,000	32,000
	Annual audit and Annual Comprehensive Financial Report (ACFR)						
101-010-668-10	Insurance	10,489	12,178	12,258	16,450	16,450	16,450
					16,450	16,450	16,450
	Annual premium for property, general liability, errors and omissions, auto and uninsured motorist and crime. Service provided by Idaho Counties Risk Management Program (ICRMP).						
CONTRACTUAL		40,289	42,178	42,458	48,450	48,450	48,450
COMMODITIES							

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APPROPRIATIONS							
Dept 010 - Legislative							
COMMODITIES							
101-010-632-40	Department Supplies	1,110	2,553	2,600	17,500	17,500	17,500
					17,500	17,500	17,500
	Costs associated with printing, postage, and other miscellaneous supplies for the Public Works/Finance and Administrative Committees as well as City Council. This includes Council photos, name tags, name plates, business cards, and city apparel. FY2024 includes the purchase of new Council Chambers audience chairs.						
101-010-647-10	Travel & Meetings	6,436	13,142	10,000	20,000	20,000	20,000
					20,000	20,000	20,000
	Travel and meeting expenses for annual AIC meetings and other miscellaneous meetings that occur throughout the year including the Chamber of Commerce annual auction, National League of Cities Conference, and Council workshops. FY2024 shows significant increase to return to pre-covid budget with market increase.						
101-010-648-10	Dues, Subscriptions & Memberships	13,415	14,250	15,000	15,000	15,000	15,000
					15,000	15,000	15,000
	Annual membership costs in the following organizations: - Association of Idaho Cities - Sister Cities International - National League of Cities - ASCAP (American Society of Composers, Authors, and Publishers) licensing for music - SESAC (Society of European Stage Authors & Composers) licensing for music - BMI (Broadcast Music Inc) licensing for music						
101-010-670-16	Non - Prioritized Projects			20,000	20,000	20,000	20,000
					20,000	20,000	20,000
	Legislative reserve used by Council for unanticipated projects and expenses which arise throughout the year.						
101-010-680-00	Information Systems Services	29,200	30,540	35,870	39,160	39,160	39,160
					39,160	39,160	39,160
	Annual charge for Information Systems services. This allocation has increased to reflect depreciation of equipment and service.						
COMMODITIES		50,161	60,485	83,470	111,660	111,660	111,660
Totals for dept 010 - Legislative		151,076	168,182	192,913	233,877	233,877	233,877

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 020 - Executive							
PERSONNEL SERVICES							
101-020-510-15	Part-Time Wages	24,342	27,592	25,164	27,933	27,933	27,933
					27,933	27,933	27,933
	Wages for the Mayor. Adjustments occur every two years, coinciding with city elections. - FY2023 began the inclusion of a cellphone stipend. - FY2024 induldes a 12.7% salary increase as adopted in City of Moscow Ordinance No. 2023-03.						
101-020-520-21	FICA Taxes	1,862	2,111	1,925	2,137	2,137	2,137
					2,137	2,137	2,137
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
101-020-520-22	PERSI (State Retirement)	2,906	3,294	3,005	3,282	3,282	3,282
					3,282	3,282	3,282
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
101-020-520-24	Worker's Compensation	42	17	35	40	40	40
					40	40	40
	Premiums paid to Idaho State Insurance Fund for worker’s compensation insurance.						
PERSONNEL SERVICES		29,152	33,014	30,129	33,392	33,392	33,392
COMMODITIES							
101-020-647-10	Travel & Meetings	3,247	3,286	10,000	10,000	10,000	10,000
					10,000	10,000	10,000
	National and regional travel including attendance at AIC (annual conference, legislative committee, Day at the Capitol) and National League of Cities conferences. Also includes meetings throughout the year such as Moscow Chamber of Commerce, Town and Gown Administrative Social and ASUI Soiree, Legislative Tour, Inland NW Partners, and other local meetings.						
101-020-668-30	Employee Recognition		722	1,200	1,200	1,200	1,200
					1,200	1,200	1,200
	Expenses for the Mayor’s employee and volunteer recognition including holiday treats for departments and commissions.						
101-020-670-10	MYAC Expenses			1,500			
	Support for the Mayor’s Youth Advisory Committee.						

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 020 - Executive							
COMMODITIES							
101-020-680-00	Information Systems Services	4,370	4,530	5,670	5,870	5,870	5,870
					5,870	5,870	5,870
	Annual charge for Information Systems services. This allocation has increased to reflect depreciation of equipment and service.						
COMMODITIES		7,617	8,538	18,370	17,070	17,070	17,070
Totals for dept 020 - Executive		36,769	41,552	48,499	50,462	50,462	50,462

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 030 - Administrative							
PERSONNEL SERVICES							
101-030-510-11	Full-Time Wages	405,133	432,671	334,625	501,463	501,463	501,463
					501,463	501,463	501,463
	Wages for Administration Department personnel, including City Supervisor; City Clerk; Communications Manager; Digital Media Specialist; and Executive Assistant.						
101-030-510-15	Part-Time Wages	7,035			10,400	10,400	10,400
					10,400	10,400	10,400
	Wages for part-time and seasonal personnel per established Seasonal Kinds and Levels and Salary Schedule.						
101-030-510-19	Overtime		444	500	500	500	500
					500	500	500
	Funds used to pay for non-exempt staff time spent on special projects and minute-taking if the City Clerk is unavailable, and other required overtime pay.						
101-030-520-21	FICA Taxes	29,096	35,303	25,638	39,196	39,196	39,196
					39,196	39,196	39,196
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
101-030-520-22	PERSI (State Retirement)	47,647	58,788	39,955	58,922	58,922	58,922
					58,922	58,922	58,922
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
101-030-520-23	Unemployment Insurance			1,006	1,538	1,538	1,538
					1,538	1,538	1,538
	Estimated payments to Idaho Department of Labor for unemployment claims.						
101-030-520-24	Worker's Compensation	962	512	637	1,015	1,015	1,015
					1,015	1,015	1,015
	Premiums paid to Idaho State Insurance Fund for worker’s compensation insurance.						
101-030-520-25	Health & Accident Insurance	54,665	56,720	42,563	69,913	69,913	69,913
					69,913	69,913	69,913
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 55% of dependent premiums. Includes medical, dental, and vision benefits.						

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 030 - Administrative							
PERSONNEL SERVICES							
101-030-520-26	Life Insurance	1,677	1,819	1,116	2,141	2,141	2,141
					2,141	2,141	2,141
	Premiums paid to United Heritage Insurance for life insurance on behalf of employees. Benefits are equal to employee's annual salary.						
PERSONNEL SERVICES		546,215	586,257	446,040	685,088	685,088	685,088
CONTRACTUAL							
101-030-642-10	Professional Services			15,000	5,000	5,000	5,000
					5,000	5,000	5,000
	Costs associated with professional services and consultants.						
CONTRACTUAL				15,000	5,000	5,000	5,000
COMMODITIES							
101-030-631-05	Office Supplies	4,825	7,319	8,500	4,800	4,800	4,800
					4,800	4,800	4,800
	General office supplies for Administration and Legal Department, which are combined for efficiency. Also included are supplies for City Hall breakroom including coffee.						
101-030-631-10	Postage Expense	2,424	4,611	7,200	4,500	4,500	4,500
					4,500	4,500	4,500
	Regular postage items for Administration, post office box rentals, first class and bulk mail permits, and postage meter expenses. Includes mailing expenses for Citizen and Commission Surveys conducted in alternating years.						
101-030-631-20	Printing & Binding	239	929	4,500	1,500	1,500	1,500
					1,500	1,500	1,500
	Costs associated with large volume print and binding jobs including business cards, and Citizen and Commission survey costs other than postage. Also includes cost of holiday cards for City employees and commission members.						
101-030-632-40	Department Supplies	7,167	1,330	8,500	2,000	2,000	2,000
					2,000	2,000	2,000
	Supplies needed throughout the year which are not classified as office supplies and purchase of City of Moscow apparel for employees, promotional supplies, name tags and name plates.						

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 030 - Administrative							
COMMODITIES							
101-030-644-10	Advertising & Publishing	6,576	3,112	8,000	3,000	3,000	3,000
					3,000	3,000	3,000
	Costs for affidavit publication of public hearing notices and other legal notices required by law, including election notices, financial notices, resolutions, and summary ordinances. FY2024 shows decrease due to project related affidavits being consolidated to Community Development.						
101-030-647-10	Travel & Meetings	6,694	3,336	3,000	1,000	1,000	1,000
					1,000	1,000	1,000
	General meeting and travel reimbursement expenses for local meetings attended by Administration staff.						
101-030-648-10	Dues, Subscriptions & Memberships	5,527	1,092	2,800	1,400	1,400	1,400
					1,400	1,400	1,400
	Municipal association dues, trade publications and memberships for Administration staff. - City Supervisor Idaho City Management Association (IdCMA) - City Clerk International Institute of Municipal Clerks (IIMC) Idaho City Clerks/Treasurers & Finance Officers Association (ICCTFOA) - Executive Assistant Idaho City Clerks/Treasurers & Finance Officers Association (ICCTFOA) - Miscellaneous Newspapers Notary renewals & reference books Idaho Smart Growth						
101-030-649-10	Professional Development	4,030	6,580	11,000	10,000	10,000	10,000
					10,000	10,000	10,000

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 030 - Administrative							
COMMODITIES							
	Professional Development for Administration staff covers travel and registration expenses for annual conferences and meetings. Additional budget added for new training opportunities. - City Supervisor Idaho City Management Association (IdCMA) AIC City Officials Day at the Capital (CODAC) AIC Spring District Meeting AIC Annual District Meeting AIC Fall District Meeting - City Clerk International Institute of Municipal Clerks (IIMC) Idaho City Clerks/Treasurers & Finance Officers Association (ICCTFOA) AIC Spring District Meeting AIC Annual District Meeting AIC Fall District Meeting - Executive Assistant Idaho City Clerks/Treasurers & Finance Officers Association (ICCTFOA)						
101-030-658-10	Repair & Maintenance	(11)					
101-030-658-40	R & M - Equipment	4,125	3,596	5,500	4,500	4,500	4,500
					4,500	4,500	4,500
	Costs to maintain printers, copiers and fax machines and miscellaneous supplies for the third floor of City Hall.						
101-030-668-30	Employee Recognition	9,969	6,254	1,500	1,000	1,000	1,000
					1,000	1,000	1,000
	Miscellaneous expenses related to employee recognition.						
101-030-669-10	Miscellaneous Services & Charges	1,096	7,887	5,000	1,000	1,000	1,000
					1,000	1,000	1,000
	Unanticipated expenses to be used at the discretion of the City Supervisor including expenses for annual record destruction.						
101-030-680-00	Information Systems Services	84,600	87,620	63,740	53,010	53,010	53,010
					53,010	53,010	53,010

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 030 - Administrative							
COMMODITIES							
	Annual charge for Information Systems services. This allocation has increased to reflect depreciation of equipment and service.						
COMMODITIES		137,261	133,666	129,240	87,710	87,710	87,710
Totals for dept 030 - Administrative		683,476	719,923	590,280	777,798	777,798	777,798

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City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 040 - Finance							
PERSONNEL SERVICES							
101-040-510-11	Full-Time Wages	434,797	451,315	494,604	488,873	488,873	488,873
					488,873	488,873	488,873
	Wages for Finance Department personnel, including Director of Finance & Employee Services at 70% (shared with Human Resources); Assistant Finance Director; Accountant III; Payroll Specialistt; Utility Billing/Sanitation Specialist at 50% (shared with Sanitation); Receivables Specialist; and Payables Clerk.						
101-040-510-19	Overtime	431	400	600	400	400	400
					400	400	400
	These funds will be used to pay for non-exempt staff time spent on special projects and other required overtime pay.						
101-040-520-21	FICA Taxes	30,827	32,726	37,884	37,430	37,430	37,430
					37,430	37,430	37,430
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
101-040-520-22	PERSI (State Retirement)	51,127	54,387	59,128	57,490	57,490	57,490
					57,490	57,490	57,490
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
101-040-520-23	Unemployment Insurance			1,486	1,468	1,468	1,468
					1,468	1,468	1,468
	Estimated payments to Idaho Department of Labor for unemployment claims.						
101-040-520-24	Worker's Compensation	711	379	941	969	969	969
					969	969	969
	Premiums paid to Idaho State Insurance Fund for worker’s compensation insurance.						
101-040-520-25	Health & Accident Insurance	76,678	74,649	84,305	86,512	86,512	86,512
					86,512	86,512	86,512
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 55% of dependent premiums. Includes medical, dental, and vision benefits.						
101-040-520-26	Life Insurance	1,909	1,837	3,392	3,340	3,340	3,340
					3,340	3,340	3,340
	Premiums paid to United Heritage Insurance for life insurance on behalf of employees. Benefits are equal to employee’s annual salary.						

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 040 - Finance							
PERSONNEL SERVICES							
PERSONNEL SERVICES		596,480	615,693	682,340	676,482	676,482	676,482
CONTRACTUAL							
101-040-642-10	Professional Services	39,469	40,506	42,000	44,000	44,000	44,000
					44,000	44,000	44,000
	Contractual services for professional services, including investment, budget and audit as necessary. - Outsourcing service for utility billing: includes envelopes, paper, postage, and monthly insert(s).						
CONTRACTUAL		39,469	40,506	42,000	44,000	44,000	44,000
COMMODITIES							
101-040-631-05	Office Supplies	1,893	3,574	5,500	4,000	4,000	4,000
					4,000	4,000	4,000
	Line item includes supplies for Finance Department operations, including audit & budget supplies, envelopes, paper and binders, storage boxes, shredding of stored records, miscellaneous office supplies and printer supplies.						
101-040-631-10	Postage Expense	7,380	4,765	6,000	5,000	5,000	5,000
					5,000	5,000	5,000
	Postage for final utility bills, past dues notices, accounts payable, payroll and other Finance Department operations. Postage for collection efforts.						
101-040-631-20	Printing & Binding	7,318	1,321	3,200	4,000	4,000	4,000
					4,000	4,000	4,000
	Costs associated with printing and binding of the budget and Annual Comprehensive Financial Report. Also includes cost of financial forms, including payroll and accounts payable checks, W2's and 1099's.						
101-040-647-10	Travel & Meetings	412	319	1,200	500	500	500
					500	500	500
	General travel and meeting expenses for the Finance Department personnel, including: - Association of Idaho Cities (AIC) Spring District Workshop - Miscellaneous travel and meetings						
101-040-648-10	Dues, Subscriptions & Memberships	1,170	1,256	2,000	1,300	1,300	1,300
					1,300	1,300	1,300

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 040 - Finance							
COMMODITIES							
	Association dues, trade publications and memberships for Finance staff. - Association of Idaho Cities - Government Finance Officers Association - Associated Taxpayers of Idaho - GASB Research System and Pronouncements - Investment subscriptions						
101-040-649-10	Professional Development	270	3,292	9,000	9,000	9,000	9,000
					9,000	9,000	9,000
	Professional development training for Finance staff. - Director of Finance & Employee Services Government Finance Officers Association (GFOA) Government Investment Officers Association (GIOA) Association of Idaho Cities (AIC) Annual Conference - Assistant Finance Director Government Finance Officers Association (GFOA) - Treasury Manager Government Investment Officers Association (GIOA) - Staff Washington Finance Officers Association (WFOA) conference Various trainings, online or in-person						
101-040-658-40	R & M - Equipment	1,416	1,266	3,800	1,400	1,400	1,400
					1,400	1,400	1,400
	Costs to maintain printers, copiers and fax machines and miscellaneous supplies for the third floor of City Hall.						
101-040-669-10	Miscellaneous Services & Charges	60,992	10,949	50,000	12,000	12,000	12,000
					12,000	12,000	12,000
	Bank charges and online fees. - Online banking service fees - Investment fees for wire transfers - Annual VISA service for Finance						

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 040 - Finance							
COMMODITIES							
101-040-680-00	Information Systems Services	106,460	79,270	86,180	84,310	84,310	84,310
					84,310	84,310	84,310
	Annual charge for Information Systems services. This allocation has increased to reflect depreciation of equipment and service.						
COMMODITIES		187,311	106,012	166,880	121,510	121,510	121,510
Totals for dept 040 - Finance		823,260	762,211	891,220	841,992	841,992	841,992

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 050 - Legal							
PERSONNEL SERVICES							
101-050-510-11	Full-Time Wages	286,323	337,914	353,775	333,854	333,854	333,854
					333,854	333,854	333,854
	Wages for Legal Department personnel, including City Attorney; City Prosecutor; Legal Assistant; and Administrative Specialist.						
101-050-520-21	FICA Taxes	20,581	25,539	27,064	25,540	25,540	25,540
					25,540	25,540	25,540
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
101-050-520-22	PERSI (State Retirement)	32,782	40,567	42,241	39,228	39,228	39,228
					39,228	39,228	39,228
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
101-050-520-23	Unemployment Insurance			1,061	1,002	1,002	1,002
					1,002	1,002	1,002
	Estimated payments to Idaho Department of Labor for unemployment claims.						
101-050-520-24	Worker's Compensation	460	287	672	661	661	661
					661	661	661
	Premiums paid to Idaho State Insurance Fund for worker’s compensation insurance.						
101-050-520-25	Health & Accident Insurance	30,997	37,657	64,788	50,248	50,248	50,248
					50,248	50,248	50,248
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 55% of dependent premiums. Includes medical, dental, and vision benefits.						
101-050-520-26	Life Insurance	1,126	1,257	2,411	1,246	1,246	1,246
					1,246	1,246	1,246
	Premiums paid to United Heritage Insurance for life insurance on behalf of employees. Benefits are equal to employee’s annual salary.						
PERSONNEL SERVICES		372,269	443,221	492,012	451,779	451,779	451,779
CONTRACTUAL							
101-050-642-10	Professional Services	1,328	6,656	28,000	28,000	28,000	28,000

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 050 - Legal							
CONTRACTUAL							
					28,000	28,000	28,000
	Funds for legal research assistance and/or fees for necessary professional services involving special, time-consuming or technical projects.The FY2023 budget began the cost for a year round paid legal intern. FY2024 includes continuing the paid year round legal intern position.						
101-050-668-10	Insurance	5,126	5,992	8,005	11,976	11,976	11,976
					11,976	11,976	11,976
	Annual premium for property, general liability, errors and omissions, auto and uninsured motorist and crime. Service provided by Idaho Counties Risk Management Program (ICRMP).						
CONTRACTUAL		6,454	12,648	36,005	39,976	39,976	39,976
COMMODITIES							
101-050-631-10	Postage Expense	203	127	250	250	250	250
					250	250	250
	Postage expenses for mailing items for the Legal Department.						
101-050-647-10	Travel & Meetings	1,825	2,258	3,000	3,000	3,000	3,000
					3,000	3,000	3,000
	General travel and meeting expenses for the Legal Department staff, including Association of Idaho Cities (AIC).						
101-050-648-05	Professional Publications	1,817	1,881	5,860	6,000	6,000	6,000
					6,000	6,000	6,000
	Updates for City legal research materials and for online legal research subscriptions, such as Westlaw. It is vital that the City keeps current those legal materials in which it has an investment. The City owns numerous reference books, treatises and materials which reflect the specialized nature of the work to be performed, as follows: - Idaho Code and Supplements - Idaho Reports - Idaho Supreme Court and Court Appeals Reports - Idaho Digest - Idaho Session Laws						
101-050-648-10	Dues, Subscriptions & Memberships	2,811	2,814	3,000	3,250	3,250	3,250
					3,250	3,250	3,250

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 050 - Legal							
COMMODITIES							
	Association dues, trade publications and memberships for Legal staff. Idaho Bar: City Attorney, City Prosecutor International Municipal Lawyers Association: City Attorney Idaho Municipal Attorneys: City Attorney Idaho Prosecuting Attorney's Association: City Prosecutor Anticipating Paralegal Membership Dues						
101-050-649-10	Professional Development	995	4,224	12,000	12,000	12,000	12,000
					12,000	12,000	12,000
	Professional Development for Legal staff. - City Attorney Idaho Municipal Attorneys Winter and Summer Conference International Municipal Lawyers Association Mid-Year Seminar and Annual Conference - City Prosecutor Idaho Prosecuting Attorneys Association Winter and Summer Conference - Paralegal 10-15 hours of annual continuing education - Department Specialist Training TBD						
101-050-680-00	Information Systems Services	21,220	24,320	32,970	34,450	34,450	34,450
					34,450	34,450	34,450
	Annual charge for Information Systems services. This allocation has increased to reflect depreciation of equipment and service.						
COMMODITIES		28,871	35,624	57,080	58,950	58,950	58,950
Totals for dept 050 - Legal		407,594	491,493	585,097	550,705	550,705	550,705

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City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 060 - Human Resources							
PERSONNEL SERVICES							
101-060-510-11	Full-Time Wages	97,341	105,833	198,707	192,567	192,567	192,567
					192,567	192,567	192,567
	Wages for Human Resources Department personnel, inculding Director of Finance & Employee Services at 30% (shared with Finance); HR Manager; and HR Specialist.						
101-060-510-19	Overtime			500			
	Funds will be used to pay for non-exempt staff time spent on special projects and other required overtime pay.						
101-060-520-21	FICA Taxes	6,713	6,705	15,239	14,731	14,731	14,731
					14,731	14,731	14,731
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
101-060-520-22	PERSI (State Retirement)	11,623	11,927	23,773	22,462	22,462	22,462
					22,462	22,462	22,462
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
101-060-520-23	Unemployment Insurance			598	578	578	578
					578	578	578
	Estimated payments to Idaho Department of Labor for unemployment claims.						
101-060-520-24	Worker's Compensation	209	92	378	381	381	381
					381	381	381
	Premiums paid to Idaho State Insurance Fund for worker’s compensation insurance.						
101-060-520-25	Health & Accident Insurance	20,359	21,835	34,901	40,503	40,503	40,503
					40,503	40,503	40,503
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 55% of dependent premiums. Includes medical, dental, and vision benefits.						
101-060-520-26	Life Insurance	408	394	1,361	1,308	1,308	1,308
					1,308	1,308	1,308
	Premiums paid to United Heritage Insurance for life insurance on behalf of employees. Benefits are equal to employee’s annual salary.						

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 060 - Human Resources							
PERSONNEL SERVICES							
PERSONNEL SERVICES		136,653	146,786	275,457	272,530	272,530	272,530
CONTRACTUAL							
101-060-642-10	Professional Services	7,717	11,040	6,600	18,000	18,000	18,000
					18,000	18,000	18,000
	Federally required Department of Transportation, Federal Motor Carrier Safety Administration Drug & Alcohol Clearinghouse Queries, pre-employment drug testing, and random quarterly testing for employees that hold a CDL license. Expenses associate with administration of COBRA and other services. Biannual salary survey - 12,000						
101-060-668-10	Insurance	1,795	2,193	2,721	3,751	3,751	3,751
					3,751	3,751	3,751
	Annual premium for property, general liability, errors and omissions, auto and uninsured motorist and crime. Insurance is provided by Idaho Counties Risk Management Program (ICRMP), numbers provided by the Finance Department.						
101-060-668-20	Section 125 Administration	8,860	8,418	8,640	8,700	8,700	8,700
					8,700	8,700	8,700
	Provides administration for the Internal Revenue Service (IRS) Health Savings and Flexible Spending Accounts for the City's benefits.						
CONTRACTUAL		18,372	21,651	17,961	30,451	30,451	30,451
COMMODITIES							
101-060-631-05	Office Supplies		6,245	2,000	1,000	1,000	1,000
					1,000	1,000	1,000
	General office supplies for the Human Resources Department.						
101-060-631-10	Postage Expense	21	10	100	50	50	50
					50	50	50
	Postage expenses for mailing items for the Human Resources Department.						
101-060-631-20	Printing & Binding		123	1,000	500	500	500
					500	500	500
	Printing and binding of Personnel Handbook to include personnel policies.						

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 060 - Human Resources							
COMMODITIES							
101-060-632-40	Department Supplies		4,330	3,000	1,000	1,000	1,000
					1,000	1,000	1,000
	Supplies needed throughout the year which are not classified as office supplies and includes annual purchase of logo apparel for staff.						
101-060-647-10	Travel & Meetings	1,072	8,531	1,500	1,600	1,600	1,600
					1,600	1,600	1,600
	Annual employee meetings including PERSI updates, open enrollment, policy training and other meetings.						
101-060-648-10	Dues, Subscriptions & Memberships	2,695	5,520	3,700	3,800	3,800	3,800
					3,800	3,800	3,800
	Ameriben Northwest Data Exchange membership which provides a comprehensive annual job valuation comparison report. CDL Database membership. Membership for conducting city-wide surveys through Survey Monkey or related accross multiple city functions. Professional association memberships for HR staff: HR Manager - Public Sector HR Association (PSHRA) - Idaho Public Management Association for HR (IPMA-HR) HR Specialist - Idaho Public Management Association for HR (IPMA-HR)						
101-060-649-10	Professional Development	680	2,720	2,000	4,250	4,250	4,250
					4,250	4,250	4,250
	Professional development opportunities for Director of Finance & Employee Services, HR Manager, and HR Specialist.						
101-060-658-40	R & M - Equipment			2,000	500	500	500
					500	500	500
	Costs to maintain printers, copiers and fax machines in the Human Resources Department including miscellaneous supplies.						
101-060-668-21	Health & Safety Program	3,505	1,946	1,500	3,100	3,100	3,100

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 060 - Human Resources							
COMMODITIES							
					3,100	3,100	3,100
	Funds for employee programs for risk management, management of health insurance, and compliance with health and safety laws and regulations. FY2024 includes reimbursement for Spring into Health activies. The annual wellness incentive for employees is included in each departments' full-time wages.						
101-060-668-30	Employee Recognition	7,283	12,846	23,250	20,800	20,800	20,800
					20,800	20,800	20,800
	Employee Engagement and Recognition Activities for all employees. CHAMPS, staff appreciation, years of service awards, and other employee recognition efforts.						
101-060-669-20	Recruitment Expense	7,048	22,853	20,000	20,000	20,000	20,000
					20,000	20,000	20,000
	City-wide recruitment expenses to include advertising, career fairs, new employee gear, interview processing, candidate receptions, and onboarding. Also, includes background check and pre-employment requirement expenses.						
101-060-680-00	Information Systems Services	8,100	6,690	12,840	14,430	14,430	14,430
					14,430	14,430	14,430
	Annual charge for Information Systems services. This allocation has increased to reflect depreciation of equipment and service.						
COMMODITIES		30,404	71,814	72,890	71,030	71,030	71,030
Totals for dept 060 - Human Resources		185,429	240,251	366,308	374,011	374,011	374,011

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 070 - Police Administration							
PERSONNEL SERVICES							
101-070-510-11	Full-Time Wages	165,166	178,940	190,022	208,578	208,578	208,578
					208,578	208,578	208,578
	Wages for Police Administration, including Police Chief and Administrative Assistant.						
101-070-520-21	FICA Taxes	12,343	13,020	15,815	17,234	17,234	17,234
					17,234	17,234	17,234
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
101-070-520-22	PERSI (State Retirement)	20,929	22,287	25,186	27,711	27,711	27,711
					27,711	27,711	27,711
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
101-070-520-23	Unemployment Insurance			621	676	676	676
					676	676	676
	Estimated payments to Idaho Department of Labor for umemployment claims.						
101-070-520-24	Worker's Compensation	2,426	1,798	4,721	5,712	5,712	5,712
					5,712	5,712	5,712
	Premiums paid to Idaho State Insurance Fund for worker's compensation insurance.						
101-070-520-25	Health & Accident Insurance	31,025	31,146	28,635	33,998	33,998	33,998
					33,998	33,998	33,998
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 55% of dependent premiums. Includes medical, dental, and vision benefits.						
101-070-520-26	Life Insurance	672	709	1,287	1,403	1,403	1,403
					1,403	1,403	1,403
	Premiums paid to United Heritage Insurance for life insurance on behalf of employees. Benefits are equal to employee's annual salary.						
101-070-520-27	Special Duty Pay	7,900	12,200	16,700	16,700	16,700	16,700
					16,700	16,700	16,700
	Special duty pay for Department members who participate voluntarily in special / hazardous duties in addition to regular patrol, detective and officer duties. Qualifying activities include SWAT team, crowd control team, motorcycle, and bicycle patrol. Also included in this line item is a physical fitness stipend.						

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 070 - Police Administration							
PERSONNEL SERVICES							
PERSONNEL SERVICES		240,461	260,100	282,987	312,012	312,012	312,012
CONTRACTUAL							
101-070-642-10	Professional Services	1,000		2,000	2,000	2,000	2,000
					2,000	2,000	2,000
	Professional services for psychological, mediation, interdepartmental succession services, leadership development, and hepatitis booster shots for all personnel.						
101-070-668-10	Insurance	83,401	73,153	99,532	119,423	119,423	119,423
					119,423	119,423	119,423
	Annual premium for property, general liability, errors and omissions, auto and uninsured motorist and crime. Service provided by Idaho Counties Risk Management Program (ICRMP).						
CONTRACTUAL		84,401	73,153	101,532	121,423	121,423	121,423
COMMODITIES							
101-070-632-02	Uniform Expense	33,098	35,082	56,300	57,800	57,800	57,800
					57,800	57,800	57,800
	Uniform expenses for all personnel with the exception of Parking and Code Enforcement. Includes replacement of coats, boots, ballistic vests and uniforms for new officers. Increase in FY2023 anticipated purchase of uniforms due to retirements and the increase in cost of uniforms. FY2024 includes the addition of $1500 to cover costs for Services Staff.						
101-070-632-03	Uniform Cleaning	2,947	2,832	5,200	5,200	5,200	5,200
					5,200	5,200	5,200
	Uniform cleaning expenses for all police departments.						
101-070-632-40	Department Supplies	88	425	1,000	1,000	1,000	1,000
					1,000	1,000	1,000
	Supplies needed in Police Administration.						
101-070-647-10	Travel & Meetings	2,050	2,604	6,000	7,000	7,000	7,000
					7,000	7,000	7,000
	General meeting and travel expenses for local meetings attended by Police staff. The FY2023 increase returned the line item to funding prior to a budget cut. FY2024 budget reflects the current inflation situation in the country.						

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 070 - Police Administration							
COMMODITIES							
101-070-648-10	Dues, Subscriptions & Memberships	1,535	1,435	1,500	1,500	1,500	1,500
					1,500	1,500	1,500
	Association dues, trade publications and memberships for Police Administration staff. Also includes dues for National and State dues for the FBI National Academy.						
101-070-649-10	Professional Development	27,944	52,341	63,700	53,700	53,700	53,700
					53,700	53,700	53,700
	Professional development expenses for all Police personnel. Includes such things as search and seizure, domestic violence, sexual assault, child abuse, use of force, public records, management, crime scene forensics, sexual harassment, field-training officer, methamphetamine interdiction, first line supervision, several basic academies, instructor development and leadership training. The Idaho Police Officer Standards and Training Council (POST) require 40 hours of training bi-annually for each state certified officer. Captains, sergeants, and corporals attend leadership development to support succession planning. Amount has been adjusted to address new POST requirements for a 15-week patrol academy for new officers. FY2024 is reduced to holdback$10,000 due to the cost of inflation.						
101-070-668-05	Palouse Anti-Crime Team	178	38	400	400	400	400
					400	400	400
	Regional co-operative programs involving area law enforcement to collaborate and assist with inter-jurisdictional cases and investigations. Training opportunities include SWAT, firearms, narcotics investigations and other related fields. Crowd control will be coordinated within the quad-cities agencies.						
101-070-669-10	Miscellaneous Services & Charges	560	2,396	2,500	2,500	2,500	2,500
					2,500	2,500	2,500
	Miscellaneous items not included in other budgets such as employee recognition awards.						
101-070-680-00	Information Systems Services	261,070	271,670	374,950	404,670	404,670	404,670
					404,670	404,670	404,670
	Annual charge for Information Systems services. This allocation has increased to reflect depreciation of equipment and service.						
101-070-685-01	Fleet Services Supplies	1,175	1,136	1,401	1,160	1,160	1,160
					1,160	1,160	1,160
	Vehicle charges for fuel. In an effort to maximize sustainable practices, all users of the City Fleet are trained in the Moscow Eco Driver Program. In addition, Fleet Management works to decrease consumption and emissions by rotating out old and less efficient vehicles and staying abreast of new technologies.						
101-070-685-02	Fleet Services R&M	1,485	3,002	3,718	3,970	3,970	3,970

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 070 - Police Administration							
COMMODITIES							
					3,970	3,970	3,970
	Vehicle charges for repair and maintenance.						
COMMODITIES		332,130	372,961	516,669	538,900	538,900	538,900
Totals for dept 070 - Police Administration		656,992	706,214	901,188	972,335	972,335	972,335

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 071 - Police Services							
PERSONNEL SERVICES							
101-071-510-11	Full-Time Wages	749,425	717,486	813,752	902,205	902,205	902,205
					902,205	902,205	902,205
	Wages for Polices Services personnel, including Services Division Captain; Detective Sergeant; two (2) general Detectives; two (2) Forensics Computer Detectives; School Resource Officer; two (2) Property/Records Coordinators; Records; and two (2) Administrative Specialists. Expenses of one Forensic Computer Detective is reimbursed by the Office of the Idaho Attorney General, through Internet Crimes Against Children (ICAC) task force. Expenses of School Resource Officer is shared by Moscow School District #281.						
101-071-510-15	Part-Time Wages	10,844	15,710	16,470	20,454	20,454	20,454
					20,454	20,454	20,454
	Wages for part-time and seasonal personnel per established Seasonal Kinds and Levels and Salary Schedule.						
101-071-510-19	Overtime	9,026	22,408	11,000	11,000	11,000	11,000
					11,000	11,000	11,000
	Overtime is paid to officers and non-sworn employees who are required to work past regular duty hours, called back to work for essential tasks, and who are needed on a holiday. Detectives are currently called out for complex cases including responses to revised Alternatives to Violence on the Palouse (ATVP) protocols which require initial response and reporting pertaining to the investigation of sexual assaults. Includes overtime to compensate non-sworn services staff when assisting in community policing programs such as the Lee Newbill Safety Fair, National Night Out Against Crime, the Latah County Fair and Shop With A Cop.						
101-071-520-21	FICA Taxes	54,779	55,319	64,353	71,425	71,425	71,425
					71,425	71,425	71,425
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
101-071-520-22	PERSI (State Retirement)	88,937	88,680	100,492	112,461	112,461	112,461
					112,461	112,461	112,461
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
101-071-520-23	Unemployment Insurance	9,856		2,524	2,801	2,801	2,801
					2,801	2,801	2,801
	Estimated payments to Idaho Department of Labor for unemployment claims.						
101-071-520-24	Worker's Compensation	12,717	8,567	21,172	26,305	26,305	26,305

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 071 - Police Services							
PERSONNEL SERVICES							
					26,305	26,305	26,305
	Premiums paid to Idaho State Insurance Fund for worker's compensation insurance.						
101-071-520-25	Health & Accident Insurance	129,771	128,155	165,682	163,997	163,997	163,997
					163,997	163,997	163,997
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 55% of dependent premiums. Includes medical, dental, and vision benefits.						
101-071-520-26	Life Insurance	3,039	2,830	5,586	6,145	6,145	6,145
					6,145	6,145	6,145
	Premiums paid to United Heritage Insurance for life insurance on behalf of employees. Benefits are equal to employee's annual salary.						
PERSONNEL SERVICES		1,068,394	1,039,155	1,201,031	1,316,793	1,316,793	1,316,793
CONTRACTUAL							
101-071-642-10	Professional Services	125		1,000	1,000	1,000	1,000
					1,000	1,000	1,000
	The polygraph is a valuable instrument used frequently on criminal cases as well as a screening tool used in volunteer appointments. The Department must utilize private vendors to provide this service at a cost of $175 to $325 per case depending on its complexity. Approximately two volunteer and up to six criminal polygraph examinations are conducted each year.						
CONTRACTUAL		125		1,000	1,000	1,000	1,000
COMMODITIES							
101-071-631-05	Office Supplies	4,786	7,403	10,000	9,900	9,900	9,900
					9,900	9,900	9,900
	Office supplies for the entire Police Department, with the exception of Parking Services.						
101-071-631-10	Postage Expense	3,224	4,602	4,500	6,000	6,000	6,000
					6,000	6,000	6,000
	Anticipated costs for sending various documents and other evidence to the Idaho State Crime Lab for analysis. Also includes postage charges for the entire Department, with the exception of Parking Services.						

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 071 - Police Services							
COMMODITIES							
101-071-631-50	Police Assistance Programs	4,482	4,100	6,000	6,000	6,000	6,000
					6,000	6,000	6,000
	Chaplains are required to be members of the International Association of Police Chaplains. They attend Department supported training and are issued police identification and equipment. The Chaplains are on call 24 hours a day to provide counseling, assistance, and support for both employees and members of the community. Alternatives to Violence on the Palouse (ATVP) is an indispensable partner with distinctive resources to enhance and provide necessary and appropriate victim services in Moscow. ATVP is at the forefront in advocating education, awareness and support specifically devoted to preventing, identifying and responding to victims of sexual assault, domestic and dating violence as well as stalking. (4,000)						
101-071-632-40	Department Supplies	6,202	6,799	8,000	8,000	8,000	8,000
					8,000	8,000	8,000
	Supplies needed throughout the year which are not classified as office supplies and include fingerprint powder, evidence-gathering supplies, gloves, batteries, camera equipment, CDs, DVDs.						
101-071-632-41	Drug Tip Expense			24,100	24,100	24,100	24,100
					24,100	24,100	24,100
	A Drug Tip Hotline Program is operated in conjunction with the Latah County Sheriff's Office (LCSO). The Drug Tip Program operates under a board of directors comprised of members from both MPD and LCSO agencies and is coordinated by the MPD Detective Sergeant. Citizens with information about drug crimes or criminal activity related to illegal drugs, can call the tip line. Callers who provide information that leads to an arrest will be eligible for individual money awards (each not to exceed $1,000) out of these funds. The City of Moscow is responsible for collecting and keeping track of donations made through community and/or individual private donations using General Fund Revenue line item (101-000-461-81). No City generated funds are used in this program. Funds which are not expended in the current budget year are carried over to the next budget year.						
101-071-632-42	Drug Investigation Expense	1,176	16,245	58,108	55,377	55,377	55,377
					55,377	55,377	55,377
	Drug Investigation Expense						
101-071-632-43	Citizen Police Academy	230	310	375	375	375	375
					375	375	375
	Supplies needed to conduct the Citizen Police Academy.						
101-071-632-49	Public Education Supplies	417	5,392	6,500	6,500	6,500	6,500

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 071 - Police Services							
COMMODITIES							
					6,500	6,500	6,500
	Funds used to educate the public and University of Idaho student groups such as Unity, student focus groups, Black student union and other multiculturally diverse groups and those who attend events such as National Night Out, Newbill Safety Fair, MHS BBQ, Middle School BBQ, MHS Career Fair and other public school events on police issues, prevention, intervention strategies, 911, personnel safety, etc. Also includes $3,000 to support the purchase of bike helmets for the Lee Newbill Safety Fair.						
101-071-632-51	Auction Expenses	5,055	2,729	3,000	3,000	3,000	3,000
					3,000	3,000	3,000
	Costs for online auctions held by the City. Includes fee for sales of surplus property (8% charged by the auction vendor) and publishing costs.						
101-071-632-52	ICAC Supplies	3,377	2,564	3,500	3,500	3,500	3,500
					3,500	3,500	3,500
	The Department continues to be proactive in the investigation of Internet Crimes Against Children (ICAC) and other computer related crimes. This line item tracks the cost of flash drives, hard drives, training updates, computer software and the unforeseen costs due to child pornography and enticement cases.						
101-071-632-53	Investigations Expense	1,124	367	3,000	3,000	3,000	3,000
					3,000	3,000	3,000
	Processing costs for evidence analysis, photo printing, computer processing, etc. due to major cases (homicide/arson/aggravated assaults). This also includes fees for disposal of records and hard copies of case files.						
101-071-647-10	Travel & Meetings	1,470	1,307	4,200	5,500	5,500	5,500
					5,500	5,500	5,500
	Travel and meetings for the Services Division personnel scheduled for FY2024 include: • One Idaho Chiefs of Police Conference • Idaho Law Enforcement Telecommunication System (ILETS) Conference • Regional law enforcement meetings • One Records staff to attend the Spillman records conference • FBI National Academy, Montana/Idaho Chapter Conference • FBI National Academy (Services Captain)						
101-071-648-10	Dues, Subscriptions & Memberships	711	1,029	1,200	1,200	1,200	1,200
					1,200	1,200	1,200

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 071 - Police Services							
COMMODITIES							
	Dues, subscriptions and memberships for Services Division personnel. - Captain International Association Chiefs of Police (IACP) Idaho Chiefs of Police Associations (ICOPA) FBI National Academy Associates, Montana/Idaho Chapter (FBINAA) - Forensic Detectives International Association of Computer Investigative Specialists (IACIS) - Property/Records Coordinators International Association of Property and Evidence - School Resource Officer Idaho Crime Prevention Association National Crime Prevention Association National Association of School Resource Officers Association - Code Enforcement National Animal Control Association						
101-071-658-40	R & M - Equipment	1,964	1,570	3,100	3,100	3,100	3,100
					3,100	3,100	3,100
	Costs to maintain printers, copiers and fax machines including miscellaneous supplies.						
101-071-669-10	Miscellaneous Services & Charges	7,529	7,178	10,300	10,300	10,300	10,300
					10,300	10,300	10,300
	Expenses related to fingerprint and background checks for daycare, taxi, vendor, secondhand/pawn, and solicitors licenses.						
101-071-685-01	Fleet Services Supplies	3,460	4,252	6,399	7,145	7,145	7,145
					7,145	7,145	7,145
	Vehicle charges for fuel. In an effort to maximize sustainable practices, all users of the City Fleet are trained in the Moscow EcoDriver Program. In addition, Fleet Management works to decrease consumption and emissions by rotating out old and less efficient vehicles and staying abreast of new technologies.						
101-071-685-02	Fleet Services R&M	13,665	12,477	12,589	12,270	12,270	12,270
					12,270	12,270	12,270
	Vehicle charges for repair and maintenance.						

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 071 - Police Services							
COMMODITIES							
101-071-690-10	Minor Equipment		4,812	2,500	2,500	2,500	2,500
					2,500	2,500	2,500
	Minor equipment includes continuation of the replacement of ZOLL Automated External Defibrillator (AED) for officers to use on medical calls. This replacement is part of the current obsolescence program for the cardiac defibrillators. The cost is $1,400 per unit. The remaining funds are used to replace expired pads at a cost of $85.00 per set.						
COMMODITIES		58,872	83,136	167,371	167,767	167,767	167,767
Totals for dept 071 - Police Services		1,127,391	1,122,291	1,369,402	1,485,560	1,485,560	1,485,560

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 072 - Police Operations							
PERSONNEL SERVICES							
101-072-510-11	Full-Time Wages	2,004,070	2,018,298	2,269,764	2,420,900	2,420,900	2,420,900
					2,420,900	2,420,900	2,420,900
	Wages for Operations Division personnel, including two (2) Captains; four (4) Sergeants; six (6) Corporals; and sixteen (16) officers.						
101-072-510-15	Part-Time Wages	1,520		1,500			
	Wages for reserve police officers to work special events, fill emergency staff shortages and provide services that are above and beyond their regular reserve commitment. Including U of I Football games, backfilling patrol shift shortages, providing security and transporting mental health patients, providing security for event management as well as other situations that require an unplanned police presence.						
101-072-510-19	Overtime	48,594	104,093	90,000	115,000	115,000	115,000
					115,000	115,000	115,000
	Overtime is paid to officers when required to work past regular duty hours to complete necessary reports, handle calls, or other situations. A pay schedule increase is relected in the FY2024 budget.						
101-072-510-20	Overtime Special Events (Reim)	16,507	10,620	140,000	168,750	168,750	168,750
					168,750	168,750	168,750
	Officer Salary: Officers work special events on an overtime basis. The events they work are reimbursed through fees charged to the organizer at a set rate of $70.00 per hour; except for Idaho Transportation Department (ITD) special emphasis patrol overtime, which pays salary and partial benefits for the officer(s) assigned. This line item has a matching revenue account where funds are reimbursed: - Federal Grant for ITD special emphasis patrols 101-000-431-01. (25,000) - Other special overtime events (Moscow School District, Finals Fest, concerts etc.) 101-000-442-06. (4,750) - ITD Grant for STEP team reimbursement for traffic enforcement 101-000-431-01 (100,000) - Partnership for Success Grant -Office of Drug Policy 101-000-431-01 (6,700)						
101-072-520-21	FICA Taxes	147,263	152,739	191,347	207,021	207,021	207,021
					207,021	207,021	207,021
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
101-072-520-22	PERSI (State Retirement)	248,921	253,783	306,972	338,758	338,758	338,758
					338,758	338,758	338,758
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 072 - Police Operations							
PERSONNEL SERVICES							
101-072-520-23	Unemployment Insurance	162		7,504	8,119	8,119	8,119
					8,119	8,119	8,119
	Estimated payments to Idaho Department of Labor for unemployment claims.						
101-072-520-24	Worker's Compensation	43,490	35,148	87,245	104,728	104,728	104,728
					104,728	104,728	104,728
	Premiums paid to Idaho State Insurance Fund for worker’s compensation insurance.						
101-072-520-25	Health & Accident Insurance	333,011	305,171	403,609	440,978	440,978	440,978
					440,978	440,978	440,978
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 55% of dependent premiums. Includes medical, dental, and vision benefits.						
101-072-520-26	Life Insurance	7,791	7,190	15,160	16,105	16,105	16,105
					16,105	16,105	16,105
	Premiums paid to United Heritage Insurance for life insurance on behalf of employees. Benefits are equal to employee’s annual salary.						
PERSONNEL SERVICES		2,851,329	2,887,042	3,513,101	3,820,359	3,820,359	3,820,359
COMMODITIES							
101-072-632-04	Reimbursable Grant Supplies	8,459	3,000	3,500	3,500	3,500	3,500
					3,500	3,500	3,500
	Purchase of equipment and supplies related to the following programs: - Annual Shop with a Cop program (3,500)						
101-072-632-35	SRT Supplies	2,487	4,528	29,500	11,500	11,500	11,500
					11,500	11,500	11,500
	Purchase of specialized equipment related to Special Response Team (SRT) members. Items include specialty uniforms and tactical equipment less than $1,000. Revenues provided through the University of Idaho Master Agreement for Services found in General Fund Revenue Police Enforcement University Agreement (101-000-442-01). FY2023 budget included an increase for replacement of expiring items such as gas masks, helmets, heavy vests, etc. FY2024 is reduced to previous years as equipment has been updated to a standard obsolescence schedule.						
101-072-632-40	Department Supplies	11,029	10,732	14,300	14,300	14,300	14,300

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 072 - Police Operations							
COMMODITIES							
					14,300	14,300	14,300
	Includes supplies such as: activity logs, CD's, DVD's, patrol forms, business cards, FTO supplies, notary bonds, keys, uniform citations, code books, batteries, road chalk, flares, cleaning wipes.						
101-072-632-44	Cadet Supplies	968	2,446	2,500	3,500	3,500	3,500
					3,500	3,500	3,500
	Costs associated with the Cadet Program include training materials, uniforms and other miscellaneous items.						
101-072-632-45	Crime Prevention Supplies	690	666	1,500	2,700	2,700	2,700
					2,700	2,700	2,700
	Costs associated with crime prevention periodicals used to inform business, neighborhood groups, and individuals as aides in training and educating in the area of crime prevention. Also includes some funding to supplement bike helmets for youth at the Newbill Safety Fair.						
101-072-632-46	Bike Patrol Supplies	2,299	5,200	5,200	5,200	5,200	5,200
					5,200	5,200	5,200
	This line item includes shirts, pants, shorts, windbreakers, bike shoes, gloves, protective glasses, helmets, bicycle repair and maintenance costs. Bicycle clothing and equipment wears out more quickly than other uniform items. Includes training and outfitting of officers. Bicycles will be replaced as necessary.						
101-072-632-47	School Liaison Supplies		366	1,500	1,500	1,500	1,500
					1,500	1,500	1,500
	Expense for education supplies for school events.						
101-072-632-48	Drug Dog Supplies		21,815	5,500	5,500	5,500	5,500
					5,500	5,500	5,500

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 072 - Police Operations							
COMMODITIES							
	Expenses related to purchase and care of a drug dog. Any costs beyond the revenues we may receive will be handled out of the Drug Investigations expense line 101-071-632-42. On-going costs include: - Veterinarian care (600) - Food (700) - Grooming (100) - Training aids (300) - Equipment maintenance replacement (1,000) - Contingency for critical care (2,500) - Boarding when handler is on vacation (300)						
101-072-647-10	Travel & Meetings	1,331	1,605	4,200	5,000	5,000	5,000
					5,000	5,000	5,000
	General meeting and travel reimbursement expenses for meetings attended by the Operations and Campus Captains and other personnel.						
101-072-648-10	Dues, Subscriptions & Memberships	562	629	1,200	1,200	1,200	1,200
					1,200	1,200	1,200
	Dues, Subscriptions & Memberships to - Daily News - Idaho Chiefs of Police dues (Berrett and Lanier) - Rocky Mountain Information Network dues - National Tactical Officers Association - A Child is Missing dues						
101-072-658-40	R & M - Equipment	771	4,083	6,000	6,000	6,000	6,000
					6,000	6,000	6,000
	R and M						
101-072-658-45	Firing Range R & M	603	5,826	2,000	2,000	2,000	2,000
					2,000	2,000	2,000
	Maintenance and improvements to the Moscow Police Department weapons range.						
101-072-668-17	Firearms Program	23,912	29,992	30,000	30,000	30,000	30,000

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 072 - Police Operations							
COMMODITIES							
					30,000	30,000	30,000
	Purchase of ammunition, gun accessories, replacement parts for patrol use, qualification, training, and for familiarization. This line item also includes cleaning supplies for weapons, range targets, and ammunition. The following on-going programs are also included: - Firearms Replacement Program (1,500) Over the last few years, the Department has upgraded firearms to Sig Sauer P320 F Pro, 9mm handguns. A few additional firearms are needed to have on standby when someone retires or to replace a weapon which might be damaged. - Simunitions (4,000) An important part of the MPD officer safety training is force-on-force real time training. The old simunition weapons were outdated and needed to be upgraded. Due to increased replacement cost, the Department identified a second force-on-force style training using an air soft style pistol also made by Sig Sauer. - X-26 Taser Program (7,500) Taser is phasing out the X26 Taser and the Department is upgrading to the Taser X2. Purchase of 6 new Taser X2's a year for the next 4 years will replace all old Tasers						
101-072-669-10	Miscellaneous Services & Charges	1,812	3,794	5,000	6,200	6,200	6,200
					6,200	6,200	6,200
	Miscellaneous						
101-072-685-01	Fleet Services Supplies	38,115	36,752	46,641	41,300	41,300	41,300
					41,300	41,300	41,300
	Vehicle charges for fuel assigned to the Operations Division. In an effort to maximize sustainable practices, all users of the City Fleet are trained in the Moscow EcoDriver Program. In addition, Fleet Management works to decrease consumption and emissions by rotating out old and less efficient vehicles and staying abreast of new technologies.						
101-072-685-02	Fleet Services R&M	112,047	106,212	110,081	115,955	115,955	115,955
					115,955	115,955	115,955
	Vehicle charges for repair and maintenance.						
101-072-690-10	Minor Equipment	3,209	1,730	4,700	7,000	7,000	7,000
					7,000	7,000	7,000
	Minor equipment which costs less than $5,000 and more than $999. Replacement of stationary and moving radar and other similar equipment.						

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 072 - Police Operations							
COMMODITIES							
COMMODITIES		208,294	239,376	273,322	262,355	262,355	262,355
CAPITAL OUTLAY							
101-072-770-74	Equipment		7,240				
CAPITAL OUTLAY			7,240				
Totals for dept 072 - Police Operations		3,059,623	3,133,658	3,786,423	4,082,714	4,082,714	4,082,714

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 074 - Code Enforcement							
PERSONNEL SERVICES							
101-074-510-11	Full-Time Wages	41,175	41,639	46,880	50,391	50,391	50,391
					50,391	50,391	50,391
	Wages for Code Enforcement Officer.						
101-074-510-19	Overtime			450	450	450	450
					450	450	450
	Overtime for callback time needed for court, vicious animal investigations, and quarantine inspections.						
101-074-520-21	FICA Taxes	2,626	2,780	3,621	3,889	3,889	3,889
					3,889	3,889	3,889
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
101-074-520-22	PERSI (State Retirement)	4,673	4,926	5,639	5,892	5,892	5,892
					5,892	5,892	5,892
	Public Employee Retirement System of Idaho contributions paid by City on behalf employees.						
101-074-520-23	Unemployment Insurance			142	153	153	153
					153	153	153
	Estimated payments to Idaho Department of Labor for unemployment claims.						
101-074-520-24	Worker's Compensation	1,004	638	1,649	1,943	1,943	1,943
					1,943	1,943	1,943
	Premiums paid to Idaho State Insurance Fund for worker’s compensation insurance.						
101-074-520-25	Health & Accident Insurance	13,533	13,508	14,748	15,425	15,425	15,425
					15,425	15,425	15,425
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 55% of dependent premiums. Includes medical, dental, and vision benefits.						
101-074-520-26	Life Insurance	170	172	333	352	352	352
					352	352	352
	Premiums paid to United Heritage Insurance for life insurance on behalf of employees. Benefits are equal to employee’s annual salary.						

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 074 - Code Enforcement							
PERSONNEL SERVICES							
PERSONNEL SERVICES		63,181	63,663	73,462	78,495	78,495	78,495
CONTRACTUAL							
101-074-642-10	Professional Services		125	250	250	250	250
					250	250	250
	Includes animal evaluations and services usually performed by veterinarians or other animal professionals. Tasks may include rabies examinations, autopsies to determine cause of death in animal investigations, and necessary euthanizing of animals.						
101-074-642-45	Humane Society Allocation	51,666	53,216	54,816	56,460	56,460	56,460
					56,460	56,460	56,460
	The Human Society allocation by the City for the animal shelter. Includes a 3% increase for cost of services.						
CONTRACTUAL		51,666	53,341	55,066	56,710	56,710	56,710
COMMODITIES							
101-074-632-02	Uniform Expense	117	309	400	400	400	400
					400	400	400
	Uniform and equipment expenses for Code Enforcement Officer.						
101-074-632-40	Department Supplies	160	14	1,000	1,000	1,000	1,000
					1,000	1,000	1,000
	Supplies needed by the Code Enforcement Officer and other supplies used at or for the animal shelter building.						
101-074-652-10	Heat, Lights & Utilities	5,187	5,545	8,214	9,332	9,332	9,332
					9,332	9,332	9,332
	Utility expense for natural gas, electricity and stormwater at the animal shelter. Includes a projected 15.4% electric and 3.5% gas increase from Avista and a 3% stormwater fee increase.						
101-074-653-10	Trash & Container Service	3,373	3,607	5,183	5,338	5,338	5,338
					5,338	5,338	5,338
	Trash & dumpster service at the animal shelter. All City departments make every effort to recycle and follow sustainability purchasing guidelines.						
101-074-658-30	R & M - Buildings	1,068	4,667	9,620	2,905	2,905	2,905

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 074 - Code Enforcement							
COMMODITIES							
					2,905	2,905	2,905
	Repair and maintenance at the animal shelter including annual monitoring of fire alarm system for Humane Society building. FY2024 reduces the budget after replacement of the kennel heater in FY2023.						
101-074-685-01	Fleet Services Supplies	985	1,243	1,834	2,100	2,100	2,100
					2,100	2,100	2,100
	Vehicle charges for fuel. In an effort to maximize sustainable practices, all users of the City Fleet are trained in the Moscow EcoDriver Program. In addition, Fleet Management works to decrease consumption and emissions by rotating out old and less efficient vehicles and staying abreast of new technologies.						
101-074-685-02	Fleet Services R&M	3,270	3,827	3,840	3,340	3,340	3,340
					3,340	3,340	3,340
	Vehicle charges for repair and maintenance.						
COMMODITIES		14,160	19,212	30,091	24,415	24,415	24,415
Totals for dept 074 - Code Enforcement		129,007	136,216	158,619	159,620	159,620	159,620

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City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 075 - Emergency Communication Center							
CONTRACTUAL							
101-075-642-91	911 Whitcom Contract	594,710	680,899	791,500	833,391	833,391	833,391
					833,391	833,391	833,391
	Annual fee for dispatching and emergency 911 services provided by Whitcom Communication Center located in Pullman. Current agreement expires December 31, 2023. Negotiations are currently pending for renewal.						
101-075-642-92	Emergency Communication 911	2,616	2,510	2,500	2,500	2,500	2,500
					2,500	2,500	2,500
	Idaho Code 31-4818 requires one percent of 911 fees collected by the City of Moscow to be paid to the State of Idaho Emergency Communication Fund.						
CONTRACTUAL		597,326	683,409	794,000	835,891	835,891	835,891
COMMODITIES							
101-075-651-10	Telephones & Communications	12,393	12,393	14,500	14,500	14,500	14,500
					14,500	14,500	14,500
	The City remains responsible for local E911 phone line charges through Verizon as part of our agreement with Whitcom. These line charges provide a database that provides Whitcom with names, addresses and phone numbers for all incoming 911 calls so their dispatchers have a physical address as a reference. Whitcom takes this information and converts it to their database through Intrado and pays for all costs associated with the conversion, switching and connection to their facility. These charges are estimated at $1,181 a month which includes a $0.06 per line maintenance fee and other miscellaneous service fees.						
101-075-654-10	Rental Equipment Teletype	19,375	20,225	29,600	38,600	38,600	38,600
					38,600	38,600	38,600
	ILETS Annual User and Access Fee. This fee is a combination of access fees and usage fees. Based on the prior year, the access fee is increased every two years. Calls to Whitcom increased over the past year which resulted in a substantial increase of the usage fee.						
COMMODITIES		31,768	32,618	44,100	53,100	53,100	53,100
Totals for dept 075 - Emergency Communication Center		629,094	716,027	838,100	888,991	888,991	888,991

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GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 076 - Parking Service							
PERSONNEL SERVICES							
101-076-510-11	Full-Time Wages	76,193	77,629	84,974	89,810	89,810	89,810
					89,810	89,810	89,810
	Wages for Parking Enforcement personnel, including two (2) Parking Enforcement Specialists.						
101-076-520-21	FICA Taxes	5,145	5,025	6,501	6,870	6,870	6,870
					6,870	6,870	6,870
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
101-076-520-22	PERSI (State Retirement)	8,948	9,286	10,146	10,553	10,553	10,553
					10,553	10,553	10,553
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
101-076-520-23	Unemployment Insurance			255	269	269	269
					269	269	269
	Estimated payments to Idaho Department of Labor for unemployment claims.						
101-076-520-24	Worker's Compensation	1,617	1,197	2,959	3,470	3,470	3,470
					3,470	3,470	3,470
	Premiums paid to Idaho State Insurance Fund for worker’s compensation insurance.						
101-076-520-25	Health & Accident Insurance	22,128	25,096	24,286	26,028	26,028	26,028
					26,028	26,028	26,028
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 55% of dependent premiums. Includes medical, dental, and vision benefits.						
101-076-520-26	Life Insurance	321	325	610	641	641	641
					641	641	641
	Premiums paid to United Heritage Insurance for life insurance on behalf of employees. Benefits are equal to employee’s annual salary.						
PERSONNEL SERVICES		114,352	118,558	129,731	137,641	137,641	137,641
CONTRACTUAL							
101-076-642-10	Professional Services	933	930	1,000	1,000	1,000	1,000

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 076 - Parking Service							
CONTRACTUAL							
					1,000	1,000	1,000
	This line item includes expenses for vehicle towing. The amount is reimbursed through General Fund Revenues Impound and other impound fees (101-00-461-20). This line item applies to the vehicles towed for evidence or holds placed on vehicles by the City. Tow fees are collected at the time the vehicle is released.						
CONTRACTUAL		933	930	1,000	1,000	1,000	1,000
COMMODITIES							
101-076-631-05	Office Supplies	3,380	2,281	3,000	3,000	3,000	3,000
					3,000	3,000	3,000
	Office supplies for parking personnel including citations and notice forms.						
101-076-631-10	Postage Expense	1,594	1,226	1,900	1,900	1,900	1,900
					1,900	1,900	1,900
	Postage expense to send out letters notifying inidividuals of delinquent parking citations.						
101-076-632-02	Uniform Expense	539	369	800	800	800	800
					800	800	800
	Uniforms and equipment for two parking employees.						
101-076-632-40	Department Supplies	336	106	1,000	1,000	1,000	1,000
					1,000	1,000	1,000
	Supplies needed for the Parking Division such as chalk, locks, tickets.etc.						
101-076-658-40	R & M - Equipment			450	450	450	450
					450	450	450
	Expenses related to the purchase and maintenance of portable radios and vehicle wheel boot locks.						
101-076-669-10	Miscellaneous Services & Charges	3,410	2,320	4,500	4,500	4,500	4,500
					4,500	4,500	4,500
	Credit card transaction charges as well as purchases which do not clearly fit into other line item categories. Costs associated with towing vehicles such as abandoned RV's etc.						
101-076-680-00	Information Systems Services	14,260	15,440	20,350	24,560	24,560	24,560

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 076 - Parking Service							
COMMODITIES							
					24,560	24,560	24,560
	Annual charge for Information Systems services for all Police budgets excluding Operations Services. This allocation has increased to reflect depreciation of equipment and service. Telephone service for after-hours call boxes, radio repeaters, satellite phone charges, and Mobile Data Terminal cellular connectivity charges.						
101-076-685-01	Fleet Services Supplies	910	743	846	555	555	555
					555	555	555
	Vehicle fuel charge. In an effort to maximize sustainable practices, all users of the City Fleet are trained in the Moscow EcoDriver Program. In addition, Fleet Management works to decrease consumption and emissions by; rotating out old and less efficient vehicles and staying abreast of new technologies.						
101-076-685-02	Fleet Services R&M	2,350	1,254	869	580	580	580
					580	580	580
	Vehicle charges for repair and maintenance.						
COMMODITIES		26,779	23,739	33,715	37,345	37,345	37,345
Totals for dept 076 - Parking Service		142,064	143,227	164,446	175,986	175,986	175,986

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City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 090 - Fire Control and Prevention							
PERSONNEL SERVICES							
101-090-510-11	Full-Time Wages	489,688	505,106	551,399	601,682	601,682	601,682
					601,682	601,682	601,682
	Wages for Fire Department personnel, including Fire Chief; Division Chief/Fire Marshal; Division Chief/EMS Operations Manager; Captain/Safety Training Officer; Fire Inspector; Administrative Specialist; and EMS Coordinator.						
101-090-510-15	Part-Time Wages	40,919	45,995	79,918	106,004	106,004	106,004
					106,004	106,004	106,004
	Wages for volunteer part-time positions for MVFD Battalion Chiefs and Captains, and part-time EMS Billing Specialist. Wages also cover summer hire positions. The FY2024 increase in wages included funding for holiday coverage stipends that are being piloted this year and are jointly funded by the Moscow Volunteer Fire						
101-090-510-19	Overtime			1,500	1,500	1,500	1,500
					1,500	1,500	1,500
	Funds for non-exempt staff time spent on special projects and events and other required overtime pay.						
101-090-520-21	FICA Taxes	37,653	39,716	48,411	54,253	54,253	54,253
					54,253	54,253	54,253
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
101-090-520-22	PERSI (State Retirement)	58,363	61,059	76,617	73,546	73,546	73,546
					73,546	73,546	73,546
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
101-090-520-23	Unemployment Insurance			1,898	2,128	2,128	2,128
					2,128	2,128	2,128
	Estimated payments to Idaho Department of Labor for unemployment claims.						
101-090-520-24	Worker's Compensation	14,759	10,045	25,297	29,987	29,987	29,987
					29,987	29,987	29,987
	Premiums paid to Idaho State Insurance Fund for worker’s compensation insurance.						
101-090-520-25	Health & Accident Insurance	82,633	79,073	88,920	88,614	88,614	88,614
					88,614	88,614	88,614

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 090 - Fire Control and Prevention							
PERSONNEL SERVICES							
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 55% of dependent premiums. Includes medical, dental, and vision benefits.						
101-090-520-26	Life Insurance	2,070	2,099	3,761	4,085	4,085	4,085
					4,085	4,085	4,085
	Premiums paid to United Heritage Insurance for life insurance on behalf of employees. Benefits are equal to employee's annual salary.						
PERSONNEL SERVICES		726,085	743,093	877,721	961,799	961,799	961,799
CONTRACTUAL							
101-090-642-10	Professional Services	10,767	14,415	16,500	91,700	91,700	91,700
					91,700	91,700	91,700
	Expenses for required annual physicals for the MVFD members. Yearly physicals have proven to be an important benefit to the volunteer members of the Department as well as a significant risk management tool for the City of Moscow. This reflects the cost of a successful volunteer fire department that has a membership of approximately 100 firefighters/emergency medical technicians. The significant increase this year is transitioning all internet based software to theFfire Department budget to manage rather than Information Systems. The following are a list of annual items for renewal or purchase. - First Arriving software - Lexipol software (1/2 policies volunteer) - Records Management System - Active 911 app - Aladtec scheduling software (1/2 volunteers) - Target Solutions online training platform - KNOX box cloud annual renewal FY24 includes $50,000 for a Latah County EMS Study.						
101-090-668-10	Insurance	40,716	24,312	26,513	49,052	49,052	49,052
					49,052	49,052	49,052
	Annual premium for property, general liability, errors and omissions, auto and uninsured motorist and crime. Service provided by Idaho Counties Risk Management Program (ICRMP).						

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 090 - Fire Control and Prevention							
CONTRACTUAL							
CONTRACTUAL		51,483	38,727	43,013	140,752	140,752	140,752
COMMODITIES							
101-090-631-05	Office Supplies	1,519	2,163	3,000	3,000	3,000	3,000
					3,000	3,000	3,000
	Office supplies for administration staff located at Fire Station 1 & 3.This fund also supports material for classes such as skill sheets and task books.						
101-090-631-10	Postage Expense	65	68	300	300	300	300
					300	300	300
	Postage for Fire Department correspondence.						
101-090-632-02	Uniform Expense	4,598	4,596	5,300	5,300	5,300	5,300
					5,300	5,300	5,300
	Uniforms for administration staff replacement as needed. Each volunteer member, including student residents are to be required to be in uniform when on shift. A portion of these funds support the resident program and to assist in standardization of the uniform for volunteers such as replacement t-shirts and uniform shirts as needed. One uniform for each new resident is purchased each year.						
101-090-632-40	Department Supplies	38,044	63,237	82,455	78,295	78,295	78,295
					78,295	78,295	78,295

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 090 - Fire Control and Prevention							
COMMODITIES							
	Costs associated with replacement of daily operational equipment such as turn-out gear, training supplies, tools, rescue equipment etc. throughout the year. Equipment is repaired or replaced on a scheduled basis. - Bunker coat at $1500 each x13 (19,500) - Bunker boots at $360 each x13 (4,680) - Bunker pants at $1260 each x13 (16,380) - Bunker suspenders at $75 each x13 (975) - Fire hood at $95 each x13 (1,235) - Turnout gloves at $100 each x13 (1,300) - Fire helmet at $425 each x13 (5,525) TOTAL PER SET $3,815 x13 (49,595) Additional equipment needs include: - Replacement of 1 thermal imager out of 7 - Replacement of outdated Rope Rescue Equipment - New gas/flame detector - Portable & Pager batteries - SKED Rescue equipment backboard						
101-090-632-48	Fire Prevention Programs	826	2,816	2,500	2,500	2,500	2,500
					2,500	2,500	2,500
	The Department continues to increase fire prevention/safety activities in the community in order to educate citizens on fire safe practices and how to recognize unsafe conditions at home, University and at work. These funds provide community engagement and outreach during events and on a daily basis.						
101-090-644-10	Advertising & Publishing	447	92	2,500	2,500	2,500	2,500
					2,500	2,500	2,500
	Costs of advertising and preparation of pamphlets for recruiting fire and ambulance volunteers, and University of Idaho/college student-resident firefighters. These funds are essential to the success of the resident program and the volunteer program. An increase in the future could be needed to assist with recruitment.						
101-090-647-10	Travel & Meetings	2,942	3,017	7,600	7,900	7,900	7,900

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 090 - Fire Control and Prevention							
COMMODITIES							
					7,900	7,900	7,900
	General travel and meeting expenses for the Fire Department including monthly volunteer fire command officer staff meetings and other special topic meetings. Funds allow MVFD command & volunteer staff to become more involved with regional and state-wide commissions, boards and activities to improve subject matter expertise. FY2024 funds a trip for 5 administration and volunteer staff to Wisconsin or Florida for planning of medium rescue apparatus and research light rescue apparatus.						
101-090-648-10	Dues, Subscriptions & Memberships	4,938	6,336	9,700	9,700	9,700	9,700
					9,700	9,700	9,700
	Association dues, trade publications and memberships for staff and volunteers. - Daily News - NFPA Code renewal - Quad County Chiefs Association - Firehouse magazine - Fire Engineering magazine - International Association Fire Chiefs Association - Idaho Fire Chiefs Association - North Idaho Fire Chiefs Association						
101-090-649-10	Professional Development	6,304	7,558	15,000	15,500	15,500	15,500
					15,500	15,500	15,500

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 090 - Fire Control and Prevention							
COMMODITIES							
	Continuing education & training for career-staff member. Support of administration college course for approved degree plans. - Fire Chief Emergency Management Institute – Community Disaster Planning & Response Management Idaho All-Hazards Incident Management Team Training Idaho Fire Chiefs Conference - Fire Marshal/Division Chief Idaho Fire Prevention Officers Idaho Fire Chiefs Idaho Chapter of International Association of Arson Investigators National Fire Academy - Safety/Training Officer Idaho Fire Chief National Fire Academy – Fire Officer Training - EMS Division Chief Idaho Fire Chiefs EMS World Boise Safety Symposium - Fire Inspector Idaho Fire Prevention Officers National Fire Academy – Fire Inspector Training - Administrative Specialist Office support classes Idaho Fire Chief Administrator Workshop -Volunteer Coordinator -EMS Billing Specialist						
101-090-649-25	Prof Development - Volunteer	6,279	8,552	13,000	13,500	13,500	13,500
					13,500	13,500	13,500
	Training for the MVFD volunteers is a critical component of the City's Class 3 ISO insurance fire rating. It is also very important to maintain a stimulated, motivated, interested, and effective volunteer firefighter workforce. Also includes support for the MVFD EMT and Paramedic training program. This includes support for training stipends for volunteer instructors.						

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 090 - Fire Control and Prevention							
COMMODITIES							
101-090-650-10	Janitorial Services & Supplies	4,132	4,123	4,200	4,200	4,200	4,200
					4,200	4,200	4,200
	Janitorial supplies to maintain fire facilities, including mats for Station 1 and 3 as well as cleaning supplies for all facilities.						
101-090-652-10	Heat, Lights & Utilities	27,514	31,370	36,500	43,435	43,435	43,435
					43,435	43,435	43,435
	Utility expense for natural gas, electricity and stormwater at Fire Station #1, #2, and #3. Includes a projected 15.4% electric and 3.5% gas increase from Avista and a 3% stormwater fee increase.						
101-090-654-10	Rental Property & Equipment	20,000	21,000	21,000	21,000	21,000	21,000
					21,000	21,000	21,000
	Rental cost for the Moscow Volunteer Fire Department Station #1. Also includes Idaho Ice at Station 1 (1,000)						
101-090-658-30	R & M - Buildings	5,129	8,061	13,500	13,500	13,500	13,500
					13,500	13,500	13,500
	Maintenance and repair of Fire Station 2 & 3 as well as the burn building and training tower. The Department continues to make improvements to the burn facility to extend the life of the building and adds additional props for training purposes as available.						
101-090-658-40	R & M - Equipment	9,435	18,890	19,000	20,400	20,400	20,400
					20,400	20,400	20,400
	Includes repair and maintenance of firefighting and rescue equipment not considered in the Fleet Department budget, such as “Jaws of Life” rescue tools and copier usage. Some items are required to be inspected and maintainence completed annually, and is also required for ISO rating. - Hose testing - SCBA flow testing - Hurst Tool maintenance - Mako air compressor - Air quarterly testing - Annual gear repair - SCBA hydro testing - Cannon printer at Station 1 & 3						
101-090-668-40	Volunteer Disability Benefit			3,000			

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 090 - Fire Control and Prevention							
COMMODITIES							
	The City's portion of the health benefits insurance premium for the volunteers. The MVFD, the Moscow Rural Fire District (MRFD) and the City each pay a portion of this premium.						
101-090-669-10	Miscellaneous Services & Charges	893	1,778	3,900	4,900	4,900	4,900
					4,900	4,900	4,900
	Costs associated with volunteer and resident recognition; additional recruitment and retention; consideration of the Explorer Post Program and other miscellaneous expenses. Post incident meals are also included in this line item.						
101-090-680-00	Information Systems Services	64,790	78,150	95,270	85,460	85,460	85,460
					85,460	85,460	85,460
	Annual charge for Information Systems services. This allocation has increased to reflect depreciation of equipment and service.						
101-090-685-01	Fleet Services Supplies	18,000	17,593	21,883	21,575	21,575	21,575
					21,575	21,575	21,575
	Vehicle charges for fuel. In an effort to maximize sustainable practices, all users of the City Fleet are trained in the Moscow Eco Driver Program. In addition, Fleet Management works to decrease consumption and emissions by rotating out old and less efficient vehicles and staying abreast of new technologies.						
101-090-685-02	Fleet Services R&M	98,338	106,007	116,033	114,675	114,675	114,675
					114,675	114,675	114,675
	Vehicle charge for repair and maintenance.						
101-090-690-10	Minor Equipment	8,615	10,980	18,800	31,500	31,500	31,500
					31,500	31,500	31,500
	Minor equipment which costs less than $5,000 and more than $999. Operational & safety equipment purchases for FY2024 include ongoing replacement of annual SCBA bottle. The significant increase includes two sets of nozzles that were unable to be purchased due to cost. The increase also allows the purchase of one KNOX key secure systems for an engine. FY2024 includes replacement of hoses in order to maintain enough hose for those that become unrepairable throughout the year.						
COMMODITIES		322,808	396,387	494,441	499,140	499,140	499,140
CAPITAL OUTLAY							
101-090-770-76	Other Equipment	18,775					
CAPITAL OUTLAY		18,775					

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 090 - Fire Control and Prevention							
Totals for dept 090 - Fire Control and Prevention		1,119,151	1,178,207	1,415,175	1,601,691	1,601,691	1,601,691

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City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 100 - Public Health							
CONTRACTUAL							
101-100-642-10	Professional Services	7,189	7,333	7,553	7,553	7,553	7,553
					7,553	7,553	7,553
	The City contracts with North Central Health Department to inspect Moscow's restaurants for public health and safety code enforcement.						
CONTRACTUAL		7,189	7,333	7,553	7,553	7,553	7,553
Totals for dept 100 - Public Health		7,189	7,333	7,553	7,553	7,553	7,553

Public Health
Idaho North Central District

Nez Perce County
215 10th Street
Lewiston, ID 83501
(208) 799-3100
Fax (208) 799-0349

Latah County
333 E Palouse River Drive
Moscow, ID 83843
(208) 882-7506
Fax (208) 882-3494

Clearwater County
105 115th Street
Orofino, ID 83544
(208) 476-7850
Fax (208) 476-7494

Idaho County
903 West Main
Grangeville, ID 83530
(208) 983-2842
Fax (208) 983-2845

Lewis County
132 N Hill Street
P O Box 277
Kamiah, ID 83536
(208) 935-2124
Fax (208) 935-0223

April 14, 2023

Laurie M. Hopkins, CMC
City Clerk
City of Moscow
206 E. Third Street
P.O. Box 9203
Moscow, ID 83843

RE: Budget Request for FY 2024

Dear Laurie:

It is the time of year for Public Health – Idaho North Central District to let you know of our budget needs for our contract with the City of Moscow. For FY2024, we are requesting level funding to the contract, for a total contract request of $7553.00. (Same as last year).

PH-INCD will continue to provide quality environmental health services to the City of Moscow. A summary of the services we provide is attached. The basis for PH-INCD's contract with the City is that PH-INCD agrees to provide environmental health services to the City, primarily enforcement of city codes dealing with health and sanitation, sewers, inspection of childcare facilities, and references to the city Health Officer.

Thank you for your consideration of this budget request. Please contact me if you have any questions.

Sincerely,

Carol M. Moehrle, Director

enclosure

cc: Sherise Bruce, Environmental Health Director

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 110 - General Buildings & Grounds							
PERSONNEL SERVICES							
101-110-510-11	Full-Time Wages	157,048	160,332	168,818	170,094	170,094	170,094
					170,094	170,094	170,094
	Wages for General Buildings and Grounds personnel, including Deputy City Supervisor - Public Works & Services 10% (shared with Recreation & Culture - Parks, Streets, Water, Sewer, Stormwater, Sanitation and Fleet); Facilities Maintenance Supervisor; Senior Parks Facilities Worker; and Facilities Maintenance Worker at 60% (shared with Rec & Culture - Pool).						
101-110-510-15	Part-Time Wages	8,091					
	Wages for part-time and seasonal personnel per established Seasonal Kinds and Levels and Salary Schedule.						
101-110-510-19	Overtime	6,011	6,678	15,000	15,000	15,000	15,000
					15,000	15,000	15,000
	Overtime covers Facilities staff for seven days a week on-call from May 1st to September 30th and potential snow removal in the winter.						
101-110-520-21	FICA Taxes	12,623	12,367	14,062	14,160	14,160	14,160
					14,160	14,160	14,160
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
101-110-520-22	PERSI (State Retirement)	19,002	19,765	21,948	21,749	21,749	21,749
					21,749	21,749	21,749
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
101-110-520-23	Unemployment Insurance	(253)		551	555	555	555
					555	555	555
	Estimated payments to Idaho Department of Labor for unemployment claims.						
101-110-520-24	Worker's Compensation	4,476	2,911	7,371	7,961	7,961	7,961
					7,961	7,961	7,961
	Premiums paid to Idaho State Insurance Fund for worker’s compensation insurance.						
101-110-520-25	Health & Accident Insurance	25,265	28,869	30,948	30,073	30,073	30,073
					30,073	30,073	30,073
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 55% of dependent premiums. Includes medical, dental, and vision benefits.						

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 110 - General Buildings & Grounds							
PERSONNEL SERVICES							
101-110-520-26	Life Insurance	659	662	1,165	1,167	1,167	1,167
					1,167	1,167	1,167
	Premiums paid to United Heritage Insurance for life insurance on behalf of employees. Benefits are equal to employee's annual salary.						
PERSONNEL SERVICES		232,922	231,584	259,863	260,759	260,759	260,759
CONTRACTUAL							
101-110-642-10	Professional Services			2,000	2,000	2,000	2,000
					2,000	2,000	2,000
	Unanticipated professional services for City owned buildings.						
101-110-668-10	Insurance	3,009	3,962	4,785	5,919	5,919	5,919
					5,919	5,919	5,919
	Annual premium for property, general liability, errors and omissions, auto and uninsured motorist and crime. Insurance is provided by Idaho Counties Risk Management Program (ICRMP).						
CONTRACTUAL		3,009	3,962	6,785	7,919	7,919	7,919
COMMODITIES							
101-110-632-02	Uniform Expense	1,044	1,094	1,200	2,775	2,775	2,775
					2,775	2,775	2,775
	Replacement shirts, hats, and coats for the Facilities staff.						
101-110-632-40	Department Supplies	8,999	16,374	19,200	19,500	19,500	19,500
					19,500	19,500	19,500
	Minor tools and consumables related to maintenance of City Hall, Paul Mann Building, Fire Station #2 and #3, Police Station and Haddock Building (16,600). - One load of salt for de-icing parking lots (2,900)						
101-110-647-10	Travel & Meetings				500	500	500
					500	500	500
	General travel and meeting expenses for the Facilities Maintenance Supervisor and Facilities Workers. No expenditures anticipated for FY2022.						

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 110 - General Buildings & Grounds							
COMMODITIES							
101-110-648-10	Dues, Subscriptions & Memberships	486	606	705	850	850	850
					850	850	850
	Dues, subscriptions and memberships for Parks and Facilities Manager, Facilities Maintenance Supervisor and Maintenance Worker. - International Facility Management Association (IFMA) (336) - Building Operator Certification (BOC) x2 (300) - American Public Works Association (APWA) membership for Facilities Supervisor (200)						
101-110-649-10	Professional Development	2,680	1,050	3,800	2,500	2,500	2,500
					2,500	2,500	2,500
	Professional Development for Facilities staff, including Facilities Maintenance Supervisor and Facilities Maintenance Workers. - Building Operator Certification (BOC) tecnical webinar series x2 (700) - Basic electricity training for Facilities Maintenance Worker (1,800)						
101-110-650-10	Janitorial Services & Supplies	75,512	82,084	59,623	87,362	87,362	87,362
					87,362	87,362	87,362
	Janitorial services for City Hall, Paul Mann Building, Fire Station #1, and Fire Station #3, Police Station and Haddock Building. - Annual carpet and bi-annual window cleaning (18,000) - Janitorial Contract (69,362)						
101-110-652-10	Heat, Lights & Utilities	41,575	66,762	51,014	75,000	75,000	75,000
					75,000	75,000	75,000
	Utility expense for natural gas, electricity and stormwater at City Hall, Haddock Building, Police Department, Paul Mann Building, City welcome signs, Jackson Street parking lot and various Alturas accounts. Includes a projected 15.4% electric and 3.5% gas increase from Avista and a 3% stormwater fee increase.						
101-110-653-10	Trash & Container Service	21,049	24,747	31,656	30,707	30,707	30,707
					30,707	30,707	30,707
	Trash and dumpster service at City Hall, Police Department, Rural Fire Station, Fire Station #1, 40% City Shop 8 yd dumpster for downtown trash, Haddock Building and containers at Library. All City departments make every effort to recycle and follow sustainability purchasing guidelines. Includes a 3% projected decrease for FY2024.						
101-110-658-20	R & M - Grounds	1,187	2,993	5,000	8,000	8,000	8,000
					8,000	8,000	8,000
	Materials used to maintain grounds, trees and irrigation systems around City Hall, Paul Mann Building, Police Station, Fire Station #3, Haddock Building, Library and City Hall welcome signs.						

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 110 - General Buildings & Grounds							
COMMODITIES							
101-110-658-30	R & M - Buildings	29,005	51,050	62,050	68,650	68,650	68,650
					68,650	68,650	68,650
	Materials, services, and repairs to maintain the building structures and fixed equipment associated with City Hall, Police Station, Paul Mann Building, Fire Stations #2 and #3, Haddock Building, and major repairs to the Library. Includes elevator maintenance contracts, state elevator inspection fees, fire system inspections, fire alarm testing, fire alarm monitoring for Fire Station #3, security and panic alarm monitoring for City Hall & Paul Mann Building and Fire Stations #2 and #3, water filter replacements and HVAC replacement filters. Increases for FY2024 are due to the addition of the Police Department elevator service contract and State fees, fire alarm monitoring, and Haddock Building panic alarm monitoring. (23,650) FY2024 projects include: - Routine maintenance and supplies (18,500) - HVAC service contracts and repairs (10,175) - Fire Station #2 water heater replacement (1,200) - City Hall sandstone repair and sealing (4,300) - Fire Station #2 concrete pad for dumpster (2,000) - Fire Station #2 and Fire Station #3 improvements and resident room repairs and paint (3,000) - Library front plaza acrylic concrete resurfacing (6,600)						
101-110-658-40	R & M - Equipment	1,243	1,303	4,000	4,600	4,600	4,600
					4,600	4,600	4,600
	Materials and supplies to maintain equipment and furnishings associated with City Hall, Police Station, Fire Station #2, Fire Station #3, Paul Mann Building and the Haddock Building. This line item includes fire extinguisher servicing and replacement. (4,000) - Free standing bicycle hanging racks for Fire Station #3 residents (600)						
101-110-658-55	Downtown Maintenance	11,846	12,715	13,000	16,000	16,000	16,000
					16,000	16,000	16,000
	Supplies, utilities, grounds equipment, maintenance of bollards, fountain, kiosk, bus shelter, etc. as needed for downtown area. (11,000) Also includes budget for downtown tree removals and replacements. (3,000) - Downtown Fountain maintenance (2,000)						
101-110-680-00	Information Systems Services	6,520	8,200	8,730	10,310	10,310	10,310
					10,310	10,310	10,310
	Annual charge for Information Systems services. This allocation has increased to reflect depreciation of equipment and service.						

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 110 - General Buildings & Grounds							
COMMODITIES							
101-110-685-01	Fleet Services Supplies	2,025	2,268	3,016	3,140	3,140	3,140
					3,140	3,140	3,140
	Vehicle charges for fuel. In an effort to maximize sustainable practices, all users of the City Fleet are trained in the Moscow EcoDriver Program. In addition, Fleet Management works to decrease consumption and emissions by rotating out old and less efficient vehicles and staying abreast of new technologies.						
101-110-685-02	Fleet Services R&M	5,365	6,740	8,666	7,420	7,420	7,420
					7,420	7,420	7,420
	Vehicle charges for repair and maintenance.						
101-110-690-10	Minor Equipment			5,500	5,500	5,500	5,500
					5,500	5,500	5,500
	Minor equipment which costs less than $5,000 and more than $999.						
101-110-690-20	Donated Benches	33	3,693	4,500	6,600	6,600	6,600
					6,600	6,600	6,600
	Replacement and purchase of benches located on City property. Revenue received in General Fund Revenue Donations Benches (101-000-476-14).						
COMMODITIES		208,569	281,679	281,660	349,414	349,414	349,414
CAPITAL OUTLAY							
101-110-770-73	Improvements		21,730	23,865	31,150	31,150	31,150
					31,150	31,150	31,150
	Improvements which cost more than $5,000 that pertain to general government buildings and grounds. - City Hall 1st floor furnace and AC unit replacement (12,300) - City Hall 3rd floor back-up furnace replacement (6,350) - City Hall 1st floor boiler replacement (12,500)						
CAPITAL OUTLAY			21,730	23,865	31,150	31,150	31,150
Totals for dept 110 - General Buildings & Grounds		444,500	538,955	572,173	649,242	649,242	649,242

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GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 120 - Community Development							
PERSONNEL SERVICES							
101-120-510-11	Full-Time Wages	1,332,414	1,368,428	1,471,789	1,611,385	1,611,385	1,611,385
					1,611,385	1,611,385	1,611,385
	Wages for Community Development personnel, including Deputy City Supervisor Community Development at 70% (shared with Recreation & Culture - Admin); Engineering Manager/City Engineer; Planning Manager; Grants Manager; Building Official; two (2) Staff Engineers; Plumbing/Mechanical Inspector; Electrical Inspector; four (4) Principal Engineering Technicians; Planner I; Records Specialist/ GIS Coordinator; Senior Engineering Technician; Engineering Technician; Permits Coordinator; Administrative Assistant; and Administrative Assistant - Capital Projects.						
101-120-510-15	Part-Time Wages	15,992	9,544	26,693	30,507	30,507	30,507
					30,507	30,507	30,507
	Wages for part-time and seasonal personnel per established Seasonal Kinds and Levels and Salary Schedule.						
101-120-510-19	Overtime	348	799	3,000	3,000	3,000	3,000
					3,000	3,000	3,000
	Funds used to pay for non-exempt staff time spent on special projects, meeting coverage, and other required overtime pay.						
101-120-520-21	FICA Taxes	97,466	101,519	114,863	125,834	125,834	125,834
					125,834	125,834	125,834
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
101-120-520-22	PERSI (State Retirement)	154,850	163,331	176,090	189,690	189,690	189,690
					189,690	189,690	189,690
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
101-120-520-23	Unemployment Insurance	4,284		4,504	4,935	4,935	4,935
					4,935	4,935	4,935
	Estimated payments to Idaho Department of Labor for unemployment claims.						
101-120-520-24	Worker's Compensation	14,541	8,525	22,886	25,398	25,398	25,398
					25,398	25,398	25,398
	Premiums paid to Idaho State Insurance Fund for worker’s compensation insurance.						
101-120-520-25	Health & Accident Insurance	204,646	196,172	221,987	253,616	253,616	253,616
					253,616	253,616	253,616

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 120 - Community Development							
PERSONNEL SERVICES							
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 55% of dependent premiums. Includes medical, dental, and vision benefits.						
101-120-520-26	Life Insurance	5,215	5,463	10,053	10,978	10,978	10,978
					10,978	10,978	10,978
	Premiums paid to United Heritage Insurance for life insurance on behalf of employees. Benefits are equal to employee's annual salary.						
PERSONNEL SERVICES		1,829,756	1,853,781	2,051,865	2,255,343	2,255,343	2,255,343
CONTRACTUAL							
101-120-642-10	Professional Services	2,890	19,876	10,000	11,000	11,000	11,000
					11,000	11,000	11,000
	Costs associated with various professional services including land surveying (9,000) and traffic consultant (3,000). Land surveying costs include anticipated expenses to update the City Limits description.						
101-120-668-10	Insurance	9,240	10,823	12,738	15,620	15,620	15,620
					15,620	15,620	15,620
	Annual premium for property, general liability, errors and omissions, auto and uninsured motorist and crime. Service provided by Idaho Counties Risk Management Program (ICRMP).						
CONTRACTUAL		12,130	30,699	22,738	26,620	26,620	26,620
COMMODITIES							
101-120-631-05	Office Supplies	9,572	12,881	10,500	10,500	10,500	10,500
					10,500	10,500	10,500
	Office supplies, books, and professional publications not associated with memberships or subscriptions for all department staff.						
101-120-631-10	Postage Expense	2,700	2,287	3,000	3,200	3,200	3,200
					3,200	3,200	3,200
	Postage expense for various projects and related meeting notices and mailings.						
101-120-631-20	Printing & Binding		238	500	500	500	500
					500	500	500

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 120 - Community Development							
COMMODITIES							
	Printing & binding of various documents, as well as advertising and promotional materials.						
101-120-632-40	Department Supplies	34,948	6,911	13,800	14,500	14,500	14,500
					14,500	14,500	14,500
	Department supplies including tools, protective equipment and clothing. Includes additional funding to replace expired/failing traffic counting equipment. (6,500)						
101-120-644-10	Advertising & Publishing	2,706	2,030	2,000	3,500	3,500	3,500
					3,500	3,500	3,500
	Advertising and publishing expenses, including public hearing notices.						
101-120-647-10	Travel & Meetings	357	680	4,500	4,500	4,500	4,500
					4,500	4,500	4,500
	General travel and meeting expenses for the Community Development Staff.						
101-120-648-10	Dues, Subscriptions & Memberships	4,219	4,736	5,700	8,500	8,500	8,500
					8,500	8,500	8,500

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 120 - Community Development							
COMMODITIES							
	Deputy City Supervisor						
	- APA Dues						
	Administrative Assistant						
	- Idaho City Clerks, Treasurers, and Finance Officer Association						
	- Idaho Notary Bond						
	Planning Manager						
	- APA Dues & AICP Certification						
	Planner I						
	- APA Dues & AICP Certification						
	Building Official						
	- IAPMO Dues						
	- IBOL Dues						
	- 2021 IFC Soft Code Book						
	- Plumbing Inspectors Certification						
	- Journeyman Plumbing License						
	- ICC Dues						
	- IDABO Dues						
	- ICC Certificate Renewal						
	Permits Coordinator						
	- IDABO Dues						
	- ICC Certificate Renewal						
	Electrical Inspector						
	- IDABO Dues						
	- 2017 Commercial Electrical Study Program						
	- Mike Holt Illustrated Guide Volumes I & II						
	- ICC Certificate Test						
	Plumbing & Mechanical Inspector						
	- IDABO Dues						
	- Plumbing Inspector Certification						
	- ICC Certificate Renewal						
	- Journeyman Plumbing License						
	- ICC Certificate Test						
	City Engineer						

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 120 - Community Development							
COMMODITIES							
	- American Society of Civil Engineers						
	- American Public Works Association						
	- Idaho Professional Engineer License						
	Administrative Assistant (Capital Projects)						
	- Idaho City Clerks, Treasurers, and Finance Officer Association						
	- Idaho Notary Bond						
	GIS Coordinator						
	- Urban and Regional Information Systems Association						
	Staff Engineer #1						
	- American Society of Civil Engineers						
	- American Public Works Association						
	- Idaho Professional Engineer License						
	Staff Engineer #2						
	- American Society of Civil Engineers						
	- American Public Works Association						
	- Idaho Professional Engineer License						
	- North American Society for Trenchless Technology						
	Principal Engineering Technician #1						
	- Professional Engineer Exam (Upon Passing)						
	Principal Engineering Technician #2						
	- North American Society for Trenchless Technology						
	Principal Engineering Technician #3						
	- North American Society for Trenchless Technology						
	- Water Operator License						
	Principal Engineering Technician #4						
	- Engineer in Training Exam (Upon Passing)						
	Senior Engineering Technician						
	- North American Society for Trenchless Technology						
	Engineering Technician						
	- North American Society for Trenchless Technology						
	Grants Manager						
	- Grant Professionals Association						
	Miscellaneous						
	- Moscow-Pullman Daily News Subscription						

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 120 - Community Development							
COMMODITIES							
	- Moscow-Pullman Daily News Subscription - BNi 2024 Public Works Costbook - Current AASHTO Engineering Design Manual - Updated ISPWC Package						
101-120-649-10	Professional Development	10,712	14,113	37,000	37,000	37,000	37,000
					37,000	37,000	37,000

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 120 - Community Development							
COMMODITIES							
	Deputy City Supervisor						
	- AIC Summer Conference or Fall IDCMA						
	- Miscellaneous Training						
	Planning Manager						
	- Idaho APA Conference or Inland Empire APA						
	Planner I						
	- Idaho APA Conference or Inland Empire APA						
	Building Official						
	- IDABO Education Institute						
	Permits Coordinator						
	- Permit Trax User Conference						
	- Miscellaneous Training						
	Electrical Inspector						
	- Miscellaneous Training						
	Plumbing & Mechanical Inspector						
	- Miscellaneous Training						
	City Engineer						
	- American Public Works Association Public Works Expo (Online)						
	- Idaho Asphalt Conference						
	- Certified Erosion & Sediment Control lead						
	- Traffic Control Supervisor Re-Certification						
	- Miscellaneous Training/Continuing Education						
	Administrative Assistant						
	- General Microsoft Training						
	GIS Coordinator						
	- Local/Regional GIS Training						
	- Miscellaneous Training						
	Staff Engineer #1						
	- American Public Works Association-Local/Regional Training or Conference						
	- Traffic Control Supervisor Certification						
	- Idaho Asphalt Conference						
	- Certified Erosion & Sediment Control Lead						
	- Miscellaneous Training/Continuing Education						

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 120 - Community Development							
COMMODITIES							
	Staff Engineer #2						
	- American Public Works Association-Local/Regional Training or Conference						
	- Certified Erosion & Sediment Control Lead						
	- Traffic Control Supervisor Certification						
	- Miscellaneous Training/Continuing Education						
	Principal Engineering Technician #1						
	- Certified Erosion & Sediment Control Lead						
	- Imaginit AutoCAD / Civil3d Training						
	Principal Engineering Technician #2						
	- Traffic Control Supervisor or Flagger Certification						
	- Certified Erosion & Sediment Control Lead						
	- Stormwater Software Training						
	- Miscellaneous Training/Continuing Education						
	Principal Engineering Technician #3						
	- Certified Erosion & Sediment Control Lead						
	- LSAW (Surveying) Conference						
	- AutoCAD Civil 3D Essentials						
	- IRWA Motors, Controls, & VFDs						
	- IRWA Fall Conference						
	Principal Engineering Technician #4						
	- Imaginit AutoCAD / Civil3d Training						
	- Traffic Control Supervisor or Flagger Certification						
	- Certified Erosion & Sediment Control Lead						
	Senior Engineering Technician						
	- Imaginit AutoCAD / Civil3d Training						
	- Certified Erosion & Sediment Control Lead						
	- Traffic Control Supervisor Certification						
	Engineering Technician						
	- Imaginit AutoCAD / Civil3d Training						
	- Certified Erosion & Sediment Control Lead						
	- Traffic Control Supervisor Certification						
	Grants Manager						
	- Local/Regional Training or Conference						
	- Miscellaneous Training						

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 120 - Community Development							
COMMODITIES							
	- Miscellaneous Training Administrative Assistant - ICCTFOA or Grant Training Conference - Miscellaneous Training						
101-120-658-40	R & M - Equipment	889	2,286	4,500	4,500	4,500	4,500
					4,500	4,500	4,500
	Maintenance costs associated with photocopier, plotter, color printer, and survey equipment maintenance & repair.						
101-120-669-10	Miscellaneous Services & Charges	19,131	19,859	18,500	19,500	19,500	19,500
					19,500	19,500	19,500
	Purchases which do not clearly fit into other line item categories as well as credit card transaction charges for both the Community Development and Engineering Departments associated with purchase of permits.						
101-120-680-00	Information Systems Services	119,470	125,790	166,860	165,730	165,730	165,730
					165,730	165,730	165,730
	Annual charge for Information Systems services. This allocation has increased to reflect depreciation of equipment and service.						
101-120-685-01	Fleet Services Supplies	2,870	2,609	3,027	3,465	3,465	3,465
					3,465	3,465	3,465
	Vehicle charges for fuel. In an effort to maximize sustainable practices, all users of the City Fleet are trained in the Moscow EcoDriver Program. In addition, Fleet Management works to decrease consumption and emissions by rotating out old and less efficient vehicles, using bio-diesel in levels allowed by manufacturers, and staying abreast of new technologies.						
101-120-685-02	Fleet Services R&M	10,470	7,651	6,696	5,695	5,695	5,695
					5,695	5,695	5,695
	Vehicle charges for repair and maintenance.						
COMMODITIES		218,044	202,071	276,583	281,090	281,090	281,090
Totals for dept 120 - Community Development		2,059,930	2,086,551	2,351,186	2,563,053	2,563,053	2,563,053

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City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 140 - Non-Departmental							
CONTRACTUAL							
101-140-642-10	Professional Services	64,290	47,407	50,000			
	Professional services as authorized by City Council.						
101-140-642-14	Nuisances & Abatements			200	200	200	200
					200	200	200
	Expenses for abatemets such as snow removal or weeds. Revenue received in General Fund Revenues Nuisance and Abatements 101-000-461-15						
101-140-642-55	VEBA Program	65,258	137,217	53,500	65,400	65,400	65,400
					65,400	65,400	65,400
	Voluntary Employee Benefit Account (VEBA) health savings program. Benefit is $600 per employee for the General Fund and Recreation and Culture Fund.						
101-140-670-12	Public Transportation	127,350	127,350	133,770	140,329	140,329	140,329
					140,329	140,329	140,329
	Support for SMART Transit for public transit operations and capital match.						
101-140-670-13	Transportation Commission			1,000	1,000	1,000	1,000
					1,000	1,000	1,000
	Support for the Transportation Commission to involve and engage the community in public transportation.						
101-140-670-14	Human Rights Commission	3,868	4,261	6,000	6,000	6,000	6,000
					6,000	6,000	6,000
	Support for the Human Rights Commission including the following programs: education and outreach, social justice forums, Martin Luther King Breakfast, and Community Unity and Diversity events.						
101-140-670-23	Historic Preservation	4,255	1,076	9,500	9,500	9,500	9,500
					9,500	9,500	9,500
	Support for the Historic Preservation Commission to publish the Cornerstone Newsletter; public information and outreach; national memberships; continuation of interpretive sign project; and Orchid Awards. Also includes $3,000 to Latah County Historical Society for the City Historian project.						
101-140-670-24	Fair Housing Commision		468	1,800	1,800	1,800	1,800
					1,800	1,800	1,800
	Support for the Fair and Affordable Housing Commission to conduct public education and outreach; printing, binding and distribution of an affordable housing study; and the purchase of Fair Housing Act Design Manuals, all of which are related to implementation of the adopted Analysis of Impediments and Fair Housing Action Plan.						

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 140 - Non-Departmental							
CONTRACTUAL							
101-140-670-25	Economic Development	373,617	673,901	31,357	30,140	30,140	30,140
					30,140	30,140	30,140
	Support for economic development through services provided by the CEDA membership (8,386); One Palouse (1,000); Inland Northwest Partners (150), Moscow Chamber of Commerce (20,600) and general economic development funding.						
101-140-670-26	Affordable Housing Participation			180,000	110,000	110,000	110,000
					110,000	110,000	110,000
	Affordable Housing Participation for potential projects.						
101-140-670-27	Planning & Zoning Commission	127	35	1,500	1,500	1,500	1,500
					1,500	1,500	1,500
	Support for the Planning & Zoning Commission orientation and training, including American Planning Association publications, audio/web conferences (2) and local planning training opportunities.						
101-140-670-28	Sustainable Environ Commission			1,000	1,000	1,000	1,000
					1,000	1,000	1,000
	Support for the Sustainable Environment Commission to conduct and/or sponsor public education and outreach related to environmental management practices, public health and the environment.						
101-140-670-29	Climate Action Participation			20,000			
	Climate Action Participation to address Major Challange Area: Climate change science highlights need for significant action.						
CONTRACTUAL		638,765	991,715	489,627	366,869	366,869	366,869
COMMODITIES							
101-140-649-10	Professional Development			25,000	25,000	25,000	25,000
					25,000	25,000	25,000
	Training expenses that are reimbursed by outside organizations and groups with the exception of those that are grant eligible. Revenue received in General Fund Revenues Training Reimbursement 101-000-436-10. - No change for MPD/ICAC training from FY2023 to FY2024.						
101-140-654-10	Rental Property & Equipment	22,050	11,908				
	Rental expense for the City Employee Annex Building. No expenses anitcipated in FY2023.						

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 140 - Non-Departmental							
COMMODITIES							
101-140-668-60	Airport Development	48,250	40,750	290,750	2,015,750	2,015,750	2,015,750
					2,015,750	2,015,750	2,015,750
	Support for the Pullman/Moscow Regional Airport for capital improvements (15,750). For FY2024 this line item includes the City's $2.0 million contribution to the Terminal Project.						
101-140-668-61	Charges & Services - Airport		32,013	32,013	32,013	32,013	32,013
					32,013	32,013	32,013
	Operational support of the Pullman/Moscow airport.						
101-140-682-01	Youth Scholarship - Pool Pass	7,200	7,200	8,200	8,200	8,200	8,200
					8,200	8,200	8,200
	Includes pool pass expenses provided as part of the Youth Scholarship Program. (40% of $18,000 as authorized by City Council). Includes $1,000 from the Blue Cross Mayor's Walking Challenge.						
101-140-682-02	Youth Scholarship - Rec Programs	10,800	10,800	10,800	10,800	10,800	10,800
					10,800	10,800	10,800
	Includes all program expenses, less pool passes, provided as part of the Youth Scholarship Program. (60% of $18,000 as authorized by City Council)						
101-140-690-10	Minor Equipment		5,128				
COMMODITIES		88,300	107,799	366,763	2,091,763	2,091,763	2,091,763
TRANSFERS TO							
101-140-890-23	Transfer To: 1912 Fund	106,100	139,224	159,420	131,540	131,540	131,540
					131,540	131,540	131,540
	Transfer to the 1912 Center Fund in general support and operations of the 1912 Center facility.						
101-140-890-30	Transfer To: Capital Projects	539,731	1,446,075	1,554,733	1,023,664	1,023,664	1,050,781
					1,023,664	1,023,664	1,050,781
	Transfer to the Capital Projects Fund for support of the City's Capital Improvement Program (CIP).						
101-140-890-33	Transfer To: Rec & Culture Fund	2,539,180	2,650,436	2,835,120	2,836,051	2,836,051	2,836,051
					2,836,051	2,836,051	2,836,051

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 140 - Non-Departmental							
TRANSFERS TO							
	Transfer to Recreation & Culture Fund in support of all programs and operations.						
101-140-890-34	Transfer To: MSD Community Play Fields	64,088	72,674	71,903	98,170	98,170	98,170
					98,170	98,170	98,170
	Transfer to Moscow School District Community Playfields Fund in support for the management, maintenance and operation of the Moscow School District Community Playfields facility. Matching funding from Moscow School District is also receipted into the same fund.						
101-140-890-50	Transfer To: Street Fund	176,000	144,000	120,000	120,000	120,000	120,000
					120,000	120,000	120,000
	Transfer to Street Fund. Includes $120,000 allocated per voter approval of electrical and natural gas franchise agreements effective June 01, 2006.						
101-140-890-90	Transfer To: Fleet Fund	357,500	487,000	425,000	482,000	482,000	482,000
					482,000	482,000	482,000
	Transfer to Fleet Management Fund for vehicle and equipment purchases and accumulation for future capital purchases. Includes accumulation for scheduled fire truck replacement.						
101-140-890-95	Transfer To: IS	1,797,580	327,250	14,850	28,965	28,965	28,965
					28,965	28,965	28,965
	Transfer to Information Systems Fund						
TRANSFERS TO		5,580,179	5,266,659	5,181,026	4,720,390	4,720,390	4,747,507
Totals for dept 140 - Non-Departmental		6,307,244	6,366,173	6,037,416	7,179,022	7,179,022	7,206,139
TOTAL APPROPRIATIONS		17,969,789	18,558,464	20,275,998	22,594,612	22,594,612	22,621,729
NET OF REVENUES/APPROPRIATIONS - FUND 101		1,303,179	931,143				

City of Moscow
Bill Belknap
206 E Third Street
Moscow, ID 83843

May 1, 2023

Dear Mr. Belknap,

SMART Transit, with the support of its partners, provides an invaluable service to the City of Moscow. As you are aware, rural public transportation is incredibly important in supporting the well-being of our community members. We are dedicated to not only gaining back our pre-COVID ridership levels but surpassing those levels and showing the community that personal vehicles are not necessary to travel within the City of Moscow.

Our current project on achieving increased ridership is to implement real-time, key information on our in-service fleet through mobile devices. This mobile platform will allow our riders to see where our vehicles are in real-time and alert them when the bus is arriving. Other features of this platform include updated computer-aided dispatching, automatic stop announcements and LED signs, and important rider alerts through text or push notifications.

As part of our commitment to serving the community's growing needs, SMART Transit requested and was awarded federal funding to facilitate a third route that will incorporate the south end of Moscow including The Grove and the rapidly growing medium- and high-density residential developments on the south end of town. The plan for a third route implementation is imminent. In order to consistently provide a south route option to the community while also restoring our pre-COVID service levels, we are also faced with the challenges of recruiting employees. We have made market wage adjustments to remain competitive in the hiring process and the generous contributions of our partners ensures that we can continue to pay our employees a competitive and livable wage.

In our fiscal years 2022 and 2023 we have also seen higher operating costs than ever before. While over 90% of our funding is directly applied to our transportation programs, there is no denying that the cost of doing business is rising. In light of this, we are respectfully requesting a 7.8% increase to the City of Moscow's financial contribution for fiscal year 2024 in the amount of $140,329.

This funding helps ensure that a safe and reliable system of transportation is available to the residents of Moscow as well as providing support for SMART Transit to continually improve our services. Thank you for your consideration.

Sincerely,

Andie Severson, Executive Director

CEDA
Clearwater Economic Development Association

May 8, 2023

Taylor Riedner
City of Moscow
PO Box 9203
Moscow, ID 83843

Dear City of Moscow:

Re: CEDA Dues Budgeting

Clearwater Economic Development Association appreciates your continued membership with our organization. As you enter your budgeting period, we are providing a sample invoice for your consideration. Official membership invoices for payment will be sent out around October 1, 2023.

Enclosed is our *2022-2023 Annual Review* to demonstrate your investment in CEDA. We had a great past year contributing to advancement in broadband deployment, increasing our responsibility in workforce development activities, increased business lending activity, and continuing to provide community-level services. As the regional planning and development organization for north central Idaho, the strength is in our collaboration.

Your dues to CEDA are essential to deliver membership services and community development programs and provide required matching funds for federal grants.

We are about to launch an update to our regional economic development strategy and will be engaging with all our communities to determine your needs. In addition, we plan to invest in new business development opportunities in the region through our Asset Management program. More to come!

If you have any questions or would like me to visit, please let me know.

Sincerely,

Dodd Snodgrass
Executive Director

Enclosures

1626 6th Avenue N | Lewiston, ID 83501 | 208-746-0015 | Fax: 208-746-0576 | www.clearwater-eda.org

Sample Invoice - Do Not Pay

Invoice

1626 6th Avenue N
Lewiston, ID 83501-1539
208-746-0015

Date	Invoice #
5/1/2023	24-1019

Bill To
122 East Fourth Street PO Box 9203 Moscow, ID 83843

Terms	Project
October 31	

Description	Amount
2024 Membership Investment	8,386.00

Thank you for your continued support of economic development activities in the region.

Total **$8,386.00**

MOSCOW TRANSPORTATION COMMISSION FY 2024 BUDGET REQUEST

The Transportation Commission provides advice and recommendations to Mayor and City Council regarding intermodal transportation issues. The focus is establishing a safe and effective system for users of all modes of transportation.

The requested funds could be used to ensure the Commission is well informed regarding local, regional and national trends in transportation planning. The funds could be used to fund local or regional training, guest speakers, or other miscellaneous training activities.

Total Request **$1,000**

February 10, 2023

To: Mayor Bettge
Moscow City Council

From: Moscow Human Rights Commission

Mayor Bettge, City Council Members

The Human Rights Commission requests $6,000 for next year's budget to conduct the mission of the Commission. The membership of the Human Rights Commission has been a continually active presence in the community. The HRC understands the competing budgetary demands, but the work of the commission is particularly important to the Moscow community. The funds requested will allow us to continue with the various activities we have done in the past. Also, we have partnered with a large variety of groups in the Moscow Community. The city's support of the Human Rights Commission and various events is one of the reasons why Moscow has been named the only inclusive city in Idaho by the National League of Cities. The request breaks down as follows:

Human Rights Education $2,500
This money allows the HRC to support or organize various education events and workshops. Often the opportunity to support Human Rights or educational events appears throughout the year and the Commission needs the flexibility to respond as the need arises. Every September we hold a series of events as part of Inclusive Communities Month. This last year the theme was "Healing Hate and Restorative Justice." This would also include partnering with other groups to bring in speakers, and human rights workshops. Also, we would like to expand on educating the public with innovative ideas for spreading information. Possibilities would include information inserts in the newspapers and activities and events in the public schools. We are working on a new publicity plan to promote our events.

Social Justice Forums $1,500
Social Justice Forums are a major part of the Human Rights Commissions actions. These forums bring various experts and community members together to discuss and deal with various prominent issues in the community. We recently held a forum on Restorative Justice. We participated in Asian-American Pacific Islander Heritage Month activities and showed the film "Bamboo and Barbed Wire."

M.L.K. Breakfast $750
The M.L.K. Breakfast is an important event that promotes civil and human rights in the community. The event is very well attended and is continuing to grow. The Human Rights

Commission has supported this event in the past, and we wish to continue with that support.

Community Unity and Diversity Programming $1250
The Human Rights Commission and the City of Moscow have been instrumental in Community Unity and Diversity with such activities as the Palouse Pride Festival, tabling at the Farmers Market and the Great Moscow Food Drive and other similar events that bring people together to benefit Moscow. Also, we hold Indigenous People's Day events each October and Juneteenth activities. The Human Rights Commission wishes to continue support for events such as Sheikh Award. We also will promote and support the bias reporting system for Moscow.

If the City of Moscow grants this request the Moscow Human Rights Commission will be able to continue the many important activities in the community and we will be able to expand and grow. The HRC has provided an important service to the city and the community, and we wish to continue these endeavors.

Thank you
Ken Faunce Ph.D. RPA
Chair, Moscow Human Rights Commission

CITY OF MOSCOW
HISTORIC PRESERVATION COMMISSION
FY2024 BUDGET REQUEST

Preservation Publications		2,550.00
Orchid Awards		500.00
Membership dues and journals		240.00
National Trust for Historic Preservation	50.00	
National Alliance of Historic Preservation Commissions	100.00	
Preservation Idaho	100.00	
Education, Training, Workshops, and Events		200.00
Interpretive Signs		3,000.00
City Historian Program with Latah Historical Society		3,000.00
Budget Request		9,500.00

CITY OF MOSCOW FAIR AND AFFORDABLE HOUSING COMMISSION

Fiscal Year 2024 Budget Request

TO: MAYOR AND MOSCOW CITY COUNCIL
FROM: CITY OF MOSCOW FAIR AND AFFORDABLE HOUSING COMMISSION
DATE: February 2, 2023

The Fair and Affordable Housing Commission ("the Commission") was established by the City of Moscow to advise the Moscow City Council on ways to inform housing providers and housing advocates of their respective responsibilities and rights under the Fair Housing Act and any applicable state and local laws. The Commission is also required to prepare, review and update an Analysis of Impediments to Fair Housing and Fair Housing Action Plan ("AI-FHAP"), and to review and advance the City's efforts to promote affordable housing.

The Commission completed an updated AI-FHAP and it was adopted by the Moscow City Council on December 21, 2015. The updated analysis resulted in six specific action items to guide the work of the Commission for the next few years. The action items address existing impediments to fair housing or encourage the provision and maintenance of affordable housing. Impediments identified are mostly related to training needs in the community and information dissemination with regard to the Fair Housing Act and the provision of housing in accordance with fair housing laws.

The Commission has continued to sponsor fair housing trainings put on by the Intermountain Fair Housing Council (IFHC) for consumers, housing providers and managers, realtors, lenders, housing advocates, and government personnel and officials. These trainings have been well-attended and are considered a very valuable training mechanism by the Commission and by the IFHC. The Commission has been able to cover costs associated with the training in order to provide a free workshop for our community the past few years. The Commission contributed $1,500 for a Fall 2019 training, and looks forward to resuming in person training opportunity this year in Moscow.

The Commission requests the following funding for the fiscal year 2024:

- Fair Housing Training Sponsorship. $1500.00
- Housing Fair Materials and Supplies……$300.00

Total request **$1,800.00**

Thank you for your consideration,

The Moscow Fair and Affordable Housing Commission

CITY OF MOSCOW
PLANNING & ZONING COMMISSION
FY2024 BUDGET REQUEST

The Planning & Zoning Commission, despite being required to exist by Idaho Code and absolutely necessary for the legal functioning of the City Council, has no money dedicated to its operations or training. This budget proposal is for the benefit of the Planning & Zoning Commission and all of its constituents, including the Mayor, City Council and Moscow residents. It is to aid them in making decisions and recommendations in all of the work that they are charged to do by Idaho Code and Moscow City Code, relative planning policies, especially the Comprehensive Plan, and Zoning Code and Subdivision Code matters.

These monies are to ensure that the Commission is well informed regarding local, regional and national planning and zoning matters, including related legal and procedural issues. The Planning & Zoning Commission is the land use specialist citizens group upon which the Council relies for land use recommendations.

- Commission Professional Development Funding (this is proposed to be used to fund costs for attendance to local planning training opportunities, subscriptions to professional publications and journals, guest speakers and other professional development and training activities) ($1,500)

Total Request **$1,500**

City of Moscow
Public Works and Services
Group

Memo

To: Mayor Art Bettge & Moscow City Council Members

Cc: Bill Belknap, City Supervisor

From: Kyle Steele, Environmental Services Manager, SEC Staff Liaison

Date: March 6, 2023

Re: Sustainable Environment Commission FY 2024 Budget Request

The City of Moscow's Sustainable Environment Commission (SEC) was established to solicit advice and information about sound environmental management practices for promoting the public health and safety of the citizens of Moscow.

The SEC has in the past conducted numerous educational outreach events during the year such as sponsoring educational films, symposiums, public information and outreach, and public events related to environmental management practices that have a positive benefit to the citizens of Moscow, public health, and the environment.

As such, the SEC is requesting $1,000 dollars in the FY 2024 budget, which could go toward sponsoring or co-sponsoring such events.

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
ROAD AND BRIDGE TAX							
105-000-415-40	Highway Road & Bridge Tax	854,704	1,786,012	1,150,642	1,381,267	1,381,267	1,381,267
					1,381,267	1,381,267	1,381,267
	City of Moscow share of Road and Bridge Tax. Distribution based on population.						
ROAD AND BRIDGE TAX		854,704	1,786,012	1,150,642	1,381,267	1,381,267	1,381,267
INTERGOVERNMENTAL REVENUES							
105-000-415-30	Highway User Tax	1,552,584	936,823	1,133,789	1,144,076	1,144,076	1,144,076
					1,144,076	1,144,076	1,144,076
	State fuel tax and vehicle licensing fees. Distribution based on population and estimates provided by the State of Idaho.						
105-000-431-11	Federal Grant- Disaster Assistance	(18,912)	57,171				
INTERGOVERNMENTAL REVENUES		1,533,672	993,994	1,133,789	1,144,076	1,144,076	1,144,076
CHARGES FOR SERVICES							
105-000-446-00	Street Light Revenue	289,399	293,482	290,000	293,500	293,500	293,500
					293,500	293,500	293,500
	Revenue generated from Street Light Fee.						
105-000-448-10	Van Pool Fares	2,525	3,900	9,000			
	Program cancelled						
CHARGES FOR SERVICES		291,924	297,382	299,000	293,500	293,500	293,500
INVESTMENT EARNINGS							
105-000-471-00	Investment Earnings	11,367	28,009	20,000	53,300	53,300	53,300
					53,300	53,300	53,300
	Revenues generated from investing operating capital in accordance with the City of Moscow’s investment policy.						
INVESTMENT EARNINGS		11,367	28,009	20,000	53,300	53,300	53,300
REFUNDS AND REIMBURSEMENTS							
105-000-479-01	Refunds & Reimbursements	5,229	8,060	5,000	5,000	5,000	5,000

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
REFUNDS AND REIMBURSEMENTS							
					5,000	5,000	5,000
	Refunds and reimbursements from outside sources.						
REFUNDS AND REIMBURSEMENTS		5,229	8,060	5,000	5,000	5,000	5,000
TRANSFERS IN							
105-000-498-01	Transfer In: General Fund	176,000	144,000	120,000	120,000	120,000	120,000
					120,000	120,000	120,000
	Transfer in from General Fund to support the Street Fund. Allocation of $120,000 per voter approval of electrical and natural gas franchise agreements effective June 01, 2006.						
105-000-498-60	Transfer In: Water Fund	238,960	246,130	246,130	253,500	253,500	253,500
					253,500	253,500	253,500
	Transfer in from Water Fund for maintenance participation.						
105-000-498-70	Transfer In: Sewer Fund	238,960	246,130	246,130	253,500	253,500	253,500
					253,500	253,500	253,500
	Transfer in from Sewer Fund for maintenance participation.						
105-000-498-75	Transfer In: Stormwater Fund		129,000	129,000	129,000	129,000	129,000
					129,000	129,000	129,000
	Transfer In from Stormwater for maintenance participation.						
105-000-498-80	Transfer In: Sanitation Fund	221,450	228,095	228,095	234,938	234,938	234,938
					234,938	234,938	234,938
	Transfer in from Sanitation for maintenance participation.						
TRANSFERS IN		875,370	993,355	969,355	990,938	990,938	990,938
OTHER FINANCING SOURCES							
105-000-900-00	Fund Balance - Unassigned			658,711	597,774	597,774	597,774
					597,774	597,774	597,774
	Fund Balance Carryover						

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
OTHER FINANCING SOURCES							
	OTHER FINANCING SOURCES			658,711	597,774	597,774	597,774
	Totals for dept 000 -	3,572,266	4,106,812	4,236,497	4,465,855	4,465,855	4,465,855
TOTAL ESTIMATED REVENUES		3,572,266	4,106,812	4,236,497	4,465,855	4,465,855	4,465,855

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 150 - Streets							
PERSONNEL SERVICES							
105-150-510-11	Full-Time Wages	468,446	445,195	529,238	575,743	575,743	575,743
					575,743	575,743	575,743
	Wages for Street Department personnel, including Deputy City Supervisor Public Works & Services at 10% (shared with General Buildings & Grounds, Recreation & Culture - Parks, Water, Sewer, Stormwater, Sanitation and Fleet); Street/Storm Utility Manager at 50% (shared with Stormwater); Street Supervisor; three (3) Senior Maintenance Workers; Utility Locate Technician at 10% (shared with Water, Sewer, Stormwater and Information Systems); two (2) Journeyman Maintenance Workers; two (2) Apprentice Maintenance Workers; and Administrative Specialist at 25% (shared with Stormwater and Fleet Management).						
105-150-510-15	Part-Time Wages	34,618	22,159	89,680	99,440	99,440	99,440
					99,440	99,440	99,440
	Wages for part-time and seasonal personnel per established Seasonal Kinds and Levels and Salary Schedule.						
105-150-510-19	Overtime	21,108	36,003	28,200	32,500	32,500	32,500
					32,500	32,500	32,500
	Includes overtime for weekend standby, winter snow removal, parades and emergencies.						
105-150-520-21	FICA Taxes	38,320	37,821	49,505	54,138	54,138	54,138
					54,138	54,138	54,138
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
105-150-520-22	PERSI (State Retirement)	57,663	54,390	66,558	71,873	71,873	71,873
					71,873	71,873	71,873
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
105-150-520-23	Unemployment Insurance	2,000		1,941	2,123	2,123	2,123
					2,123	2,123	2,123
	Estimated payments to Idaho Department of Labor for unemployment claims.						
105-150-520-24	Worker's Compensation	26,437	17,591	40,327	44,294	44,294	44,294
					44,294	44,294	44,294
	Premiums paid to Idaho State Insurance Fund for worker’s compensation insurance.						
105-150-520-25	Health & Accident Insurance	87,262	76,893	130,353	130,029	130,029	130,029
					130,029	130,029	130,029

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 150 - Streets							
PERSONNEL SERVICES							
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 55% of dependent premiums. Includes medical, dental, and vision benefits.						
105-150-520-26	Life Insurance	1,958	1,803	3,604	3,919	3,919	3,919
					3,919	3,919	3,919
	Premiums paid to United Heritage Insurance for life insurance on behalf of employees. Benefits are equal to employee's annual salary.						
PERSONNEL SERVICES		737,812	691,855	939,406	1,014,059	1,014,059	1,014,059
CONTRACTUAL							
105-150-642-10	Professional Services	47,393	70,140	125,708	93,671	93,671	93,671
					93,671	93,671	93,671
	Includes the following professional services: University of Idaho Street Maintenance Agreement. The University Facilities Department maintains a number of City owned streets and alleys within close proximity to University property in order to provide an individual level of maintenance preferred by the University of Idaho. The current agreement provides the University with funding from the City equal to that which would normally be expended by the City on these street and alley segments. The University will be responsible for any additional costs associated with the higher level of maintenance. (88,171) Street Department portion for federally required Department of Transportation (DOT) substance and alcohol testing of drivers holding a commercial Driver's License (CDL) (500) NexGen Streets Inventory program consultant services (5,000)						
105-150-642-55	VEBA Program	5,000	15,063	5,500	5,400	5,400	5,400
					5,400	5,400	5,400
	Voluntary Employee Benefit Account (VEBA) health savings program. Benefit is $600 per employee.						
105-150-668-10	Insurance	10,285	14,437	17,699	17,840	17,840	17,840
					17,840	17,840	17,840
	Annual premium for property, general liability, errors and omissions, auto and uninsured motorist and crime. Service provided by Idaho Counties Risk Management Program (ICRMP).						

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 150 - Streets							
CONTRACTUAL							
CONTRACTUAL		62,678	99,640	148,907	116,911	116,911	116,911
COMMODITIES							
105-150-631-05	Office Supplies	4,701	3,918	4,180	4,430	4,430	4,430
					4,430	4,430	4,430
	General office supplies.						
105-150-631-10	Postage Expense		60	100	100	100	100
					100	100	100
	Funds for postage expense.						
105-150-632-02	Uniform Expense	4,055	3,791	4,158	4,500	4,500	4,500
					4,500	4,500	4,500
	Safety clothing for Street Department staff.						
105-150-632-73	Traffic Control Maintenance	25,102	41,067	28,600	29,500	29,500	29,500
					29,500	29,500	29,500
	Traffic control devices, signs, sign posts, street light bulbs and other materials needed for the maintenance and repairs of signs, street lights and traffic signals.						
105-150-632-74	Maintenance	304,487	73,896	327,100	339,400	339,400	339,400
					339,400	339,400	339,400
	Maintenance programs include: Asphalt (92,750), Aggregate (20,600), Pavement Markings (49,500), Weed Control (2,000), Crack Filling (21,200), Barricade Maintenance (3,100), Miscellaneous (5,500), Utility Patching (142,750), Street Banner Maintenance (2,000)						
105-150-632-75	Ice & Snow	35,208	36,318	46,200	48,900	48,900	48,900
					48,900	48,900	48,900
	Snow and ice removal supplies including de-icer (Magnesium Chloride) and road salt.						
105-150-632-76	Storm Drainage	33,641	6,510				
	Moved to Stormwater budget						
105-150-632-77	Flood Control Maintenance	151	2,299				

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 150 - Streets							
COMMODITIES							
	Moved to Stormwater budget						
105-150-632-79	Maintenance Alleys & Intersections			4,500	4,500	4,500	4,500
					4,500	4,500	4,500
	City responsibility for participation in the sidewalk repair program at alleys and intersections.						
105-150-644-10	Advertising & Publishing	610	3,580	4,000	4,000	4,000	4,000
					4,000	4,000	4,000
	Expenses related to publication of public notices, request for quotes or bids, and solicitation of services. Additional funding for public outreach associated with the Sidewalk Program, right-of-way Vegetation Program, and school outreach including the Paint the Plows program.						
105-150-647-10	Travel & Meetings	2,059	3,745	2,200	2,500	2,500	2,500
					2,500	2,500	2,500
	Travel expenses for attendance at local training workshops, in-house safety training and implementation of local street agencies cooperative with bi-annual regional meetings.						
105-150-648-10	Dues, Subscriptions & Memberships	580	767	900	900	900	900
					900	900	900
	Municipal association dues, trade publications and memberships for Streets staff.						
105-150-649-10	Professional Development	3,739	6,377	12,600	12,600	12,600	12,600
					12,600	12,600	12,600
	Professional development training for 11 staff members. - Supervisor and employee training workshops - Road Scholar/Master program - Continued education courses - Administrative training						
105-150-650-10	Janitorial Services & Supplies	2,662	2,742	2,750	1,469	1,469	1,469
					1,469	1,469	1,469
	Shared cost of janitorial service at the City Shop complex. (1,600) Shared cost of janitorial service at the PW&S Admin building. (1,150)						

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 150 - Streets							
COMMODITIES							
105-150-652-10	Heat, Lights & Utilities			7,306	2,198	2,198	2,198
					2,198	2,198	2,198
	Stormwater fee - Streets portion of the City Shop.						
105-150-652-53	Street Lighting	253,824	246,721	250,000	288,500	288,500	288,500
					288,500	288,500	288,500
	Commercial and residential street light utility cost.						
105-150-653-10	Trash & Container Service	6,862	7,281	2,500	2,500	2,500	2,500
					2,500	2,500	2,500
	Trash and dumpster service shared with Parks, Buildings & Grounds - Downtown and Fleet. All City departments make every effort to recycle and follow sustainability purchasing guidelines.						
105-150-654-10	Rental Property & Equipment	5,328	603	2,000	2,300	2,300	2,300
					2,300	2,300	2,300
	Rental expenses for rental property specialty equipment not owned by the City.						
105-150-654-20	Rental Equipment - Snow	12,230	26,365	20,000	20,000	20,000	20,000
					20,000	20,000	20,000
	Rental expenses for snow removal equipment.						
105-150-658-30	R & M - Buildings	2,862	5,023	10,000	10,000	10,000	10,000
					10,000	10,000	10,000
	Building maintenance and repairs that come up throughout the year.						
105-150-658-51	Development Participation	1,890		70,000	70,000	70,000	70,000
					70,000	70,000	70,000
	City's participation in public infrastructure in conjunction with private development projects. - Unscheduled projects that arise during the year (64,000) - Installation of conduit for future Fiber Optics (6,000)						
105-150-665-00	Van Pool	3,927	4,472	9,000			
	The Van Pool Program was cancelled in 2023.						

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 150 - Streets							
COMMODITIES							
105-150-669-20	Recruitment Expense			1,000	1,000	1,000	1,000
					1,000	1,000	1,000
	Expenses for recruitment advertising, including seasonal employees.						
105-150-680-00	Information Systems Services	41,960	45,240	78,510	87,770	87,770	87,770
					87,770	87,770	87,770
	Annual charge for Information Systems services. This allocation has increased to reflect depreciation of equipment and service.						
105-150-685-01	Fleet Services Supplies	30,500	31,977	44,698	45,210	45,210	45,210
					45,210	45,210	45,210
	Vehicle charges for fuel. In an effort to maximize sustainable practices, all users of the City Fleet are trained in the Moscow Eco Driver Program. In addition, Fleet Management works to decrease consumption and emissions by rotating out old and less efficient vehicles, using bio-diesel in levels allowed by manufacturers, and staying abreast of new technologies.						
105-150-685-02	Fleet Services R&M	227,355	245,007	263,882	244,055	244,055	244,055
					244,055	244,055	244,055
	Vehicle charges for repair and maintenance.						
105-150-690-10	Minor Equipment	2,384	3,708	3,300	2,000	2,000	2,000
					2,000	2,000	2,000
	Minor equipment which costs less than $5,000 and more than $999. - Asphalt saw (2000)						
COMMODITIES		1,006,117	801,467	1,199,484	1,228,332	1,228,332	1,228,332
TRANSFERS TO							
105-150-890-01	Transfer To: General Fund	340,370	350,000	360,500	460,500	460,500	460,500
					460,500	460,500	460,500
	Transfer to General Fund for services rendered to the Street Department by General Fund Departments. Includes transfer for Commercial Driver's License drug testing expensed from the Human Resource budget.						
105-150-890-30	Transfer To: Capital Projects	750,574	1,727,411	1,335,700	1,366,053	1,366,053	1,366,053
					1,366,053	1,366,053	1,366,053

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 150 - Streets							
TRANSFERS TO							
	Transfer to Capital Project Fund for accumulation toward construction of future transportation projects and the Pavement Management Program.						
105-150-890-90	Transfer To: Fleet Fund	(1,402)	131,428	200,000	230,000	230,000	230,000
					230,000	230,000	230,000
	Transfer to Fleet Management for new or replacement vehicles or equipment.						
105-150-890-95	Transfer To: IS	10,100	5,000	2,500			
	Cost of minor and capital equipment purchases for Streets.						
TRANSFERS TO		1,099,642	2,213,839	1,898,700	2,056,553	2,056,553	2,056,553
CONTINGENCY							
105-150-900-10	Operating Contingency			50,000	50,000	50,000	50,000
					50,000	50,000	50,000
	Funds for unanticipated operational needs.						
CONTINGENCY				50,000	50,000	50,000	50,000
Totals for dept 150 - Streets		2,906,249	3,806,801	4,236,497	4,465,855	4,465,855	4,465,855
TOTAL APPROPRIATIONS		2,906,249	3,806,801	4,236,497	4,465,855	4,465,855	4,465,855
NET OF REVENUES/APPROPRIATIONS - FUND 105		666,017	300,011				

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
LICENSES AND PERMITS							
120-000-421-14	Tree Care Certification	500	450	650	650	650	650
					650	650	650
	Licensing fees for tree service contractors.						
LICENSES AND PERMITS		500	450	650	650	650	650
INTERGOVERNMENTAL REVENUES							
120-000-431-01	Federal Grants	10,540	7,224	14,500	6,000	6,000	6,000
					6,000	6,000	6,000
	Federal Grant Revenues - Idaho Commission on the Arts: Public Programs in the Arts						
120-000-434-02	State Grant Revenue - Rec & Culture	300	2,892		300	300	300
					300	300	300
	INLA Arbor Day grant revenue for purchase of items for annual Arbor Day celebration to be expensed from Parks and Recreation Donated Purchases (120-165-670-31).						
INTERGOVERNMENTAL REVENUES		10,840	10,116	14,500	6,300	6,300	6,300
CHARGES FOR SERVICES							
120-000-450-10	Recreation Programs	46,934	69,217	106,225	126,400	126,400	126,400
					126,400	126,400	126,400
	These programs include art classes, enrichment classes, educational classes and any other programs where they are being taught a skill or activity. These classes vary from year-to-year based on instructor availability. The FY2024 budget includes new programs which are dependent on availability of instructor and registrations and are offset in Recreation and Culture - Recreation (120-170-632-40). Current Programs are increasing 15% for FY2024.						
120-000-450-15	Recreation Programs - Non-Tax	50,796	66,303	45,516	62,650	62,650	62,650
					62,650	62,650	62,650
	Registration fees for budgeted non-tax recreation programs.						
120-000-450-20	Park Reservations - Non-Tax	375	1,272	1,200	1,300	1,300	1,300
					1,300	1,300	1,300
	Picnic shelter and other park facility rentals by non-taxable entities.						

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
CHARGES FOR SERVICES							
120-000-450-21	Park Reservations	7,236	9,733	6,800	9,800	9,800	9,800
					9,800	9,800	9,800
	Picnic shelter and other park facility rentals, including a $20 fee for each additional load of four picnic tables that must be moved to the park for any specific rental.						
120-000-450-23	Youth Center Use Fees	34,851	40,893	64,413	67,704	67,704	67,704
					67,704	67,704	67,704
	Fees associated with youth center programs/activities. Including: - Facility use fees - Youth special events - Youth education programs						
120-000-450-25	Spec Events Sponsors - Non Tax	2,300	2,100	16,000	16,000	16,000	16,000
					16,000	16,000	16,000
	Sponsorship revenues for various recreation special events.						
120-000-450-30	Swim Lessons - Non Tax	29,384	29,821	46,210	47,050	47,050	47,050
					47,050	47,050	47,050
	Fees on all swim lessons to cover expenses.						
120-000-450-35	Youth Activities - Non Tax	5,635	9,860	6,607	5,100	5,100	5,100
					5,100	5,100	5,100
	These programs include art classes, enrichment classes, educational classes and any other youth program where the youth are being taught a skill or activity. These classes vary from year-to-year based on instructor availability.						
120-000-450-40	Swimming Pool Fees	225,610	258,072	231,160	273,190	273,190	273,190
					273,190	273,190	273,190
	Hamilton Lowe Aquatic Center season passes, facility rentals, general admission. Pool fees are increasing by 15% for FY2024.						
120-000-450-46	Facility Rental - HIRC	129	1,128	2,200	5,500	5,500	5,500
					5,500	5,500	5,500
	Hamilton Indoor Recreation Center facility rentals.						
120-000-450-52	Entertainment in the Park	400	550	600	1,000	1,000	1,000

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
CHARGES FOR SERVICES							
					1,000	1,000	1,000
	Revenue received from a partnership with the Moscow Public Library.						
120-000-450-53	Community Event Programs	39,188	52,672	60,000	56,000	56,000	56,000
					56,000	56,000	56,000
	Community Events Division fees for: - Vendor fees for Moscow Farmers Market, per fee resolution with increases subject to annual CPI - Permit fees for events (trail runs, sidewalk events, parades, alcohol use, etc.)						
120-000-450-54	Art Sales	361	438	500	800	800	800
					800	800	800
	Revenue generated from sales of art displayed at Third Street Gallery, The Box Gallery, and the ITC Sculpture Garden.						
120-000-450-56	Art Walk Fees	2,169	6,248	10,000	8,000	8,000	8,000
					8,000	8,000	8,000
	Revenue generated by the following Artwalk registration types: - Season Hosts - Monthly Hosts in October - May: Business and Non-Profit Host Locations Arts Listings (Visual, Literary, Performing, and Culinary Arts) - Hosts and Street Vendors in June: Business and Non-Profit Host Locations Arts Listings (Visual, Literary, Performing, and Culinary Arts) Food Vendors Art Vendor/Demonstrators						
120-000-450-57	Merchandise Sales - CE		425		500	500	500
					500	500	500
	Sales from Moscow Farmers Market merchandise						
120-000-450-58	Community Art Classes	1,175	835	1,300	1,500	1,500	1,500
					1,500	1,500	1,500

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
CHARGES FOR SERVICES							
	Revenue generated from Palouse Plein Air event registrations and other community art classes.						
120-000-450-81	Concession Fees - Pool	43,178	48,566	43,250	49,780	49,780	49,780
					49,780	49,780	49,780
	Concession revenue from the swimming pool, which includes a 15% cost increase for FY2024. - Food sales (31,769) - Drink sales (11,500) - Miscellaneous sales (2,500)						
120-000-450-82	Concession Fees - HIRC	7,366	11,770	8,000	9,200	9,200	9,200
					9,200	9,200	9,200
	Concession revenue from the HIRC. - Food sales (4,600) - Drink sales (4,600)						
CHARGES FOR SERVICES		497,087	609,903	649,981	741,474	741,474	741,474
CONTRIBUTION AND DONATIONS							
120-000-476-01	Contributions & Donations - CE	8,000	13,045	20,000	18,000	18,000	18,000
					18,000	18,000	18,000
	Donations received from the public and organizations to offset community event costs. The increase includes anticipated revenues from merchandise sales.						
120-000-476-02	Donations - Youth Scholarships	11,570	11,047	10,800	10,800	10,800	10,800
					10,800	10,800	10,800
	Donations toward the City's Youth Scholarship Fund.						
120-000-476-03	Donations - Pool	7,200	7,200	8,200	8,200	8,200	8,200
					8,200	8,200	8,200
	Donations toward the Hamilton Lowe Aquatic Center.						
120-000-476-04	Donations - Parks		2,950	3,000	3,000	3,000	3,000
					3,000	3,000	3,000
	Donations by groups and/or individuals for park improvements.						

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
CONTRIBUTION AND DONATIONS							
120-000-476-08	Donations - Youth Center		5,500				
120-000-476-11	Contributions & Donations - Arts	1,100	8,700	11,000	9,250	9,250	9,250
					9,250	9,250	9,250
	Community Sponsorships for: - Artwalk (October - May) - Artwalk (June) - Entertainment in the Park - Palouse Plein Air						
CONTRIBUTION AND DONATIONS		27,870	48,442	53,000	49,250	49,250	49,250
REFUNDS AND REIMBURSEMENTS							
120-000-479-01	Refunds & Reimbursements	1,922	14,099	8,400	8,400	8,400	8,400
					8,400	8,400	8,400
	Refunds or reimbursements from outside sources. - Restitution for vandalism. (5,000) - Reimbursements for labor performed by facilities workers, including snow removal of the sidewalks and entryway, at the Library that is not included in the lease agreement. (1,800) - Moscow Urban Renewal Agency revenue received for snow removal and vegetation management including weed control at the Legacy property. (1,600)						
120-000-479-03	Refunds & Reimbursements - CE		(180)				
REFUNDS AND REIMBURSEMENTS		1,922	13,919	8,400	8,400	8,400	8,400
OTHER REVENUES							
120-000-472-10	Rental Property	11,407	11,870	8,500	8,770	8,770	8,770
					8,770	8,770	8,770
	Rental revenues from the Huggins House located on East F Street. Rental is managed by Palouse Properties.						
120-000-495-20	1% Public Art Revenues	39,478	61,445				

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
OTHER REVENUES							
	Moscow City Council passed Ordinance 2004-30 establishing the "1% for Arts" fund. The Ordinance states the policy of the City to support public art in order to enhance public facilities and the quality of life for Moscow citizens. One percent of City-funded capital improvement projects is dedicated to fund public art. The Arts Department manages public art projects in collaboration with Moscow Arts Commission and City staff.						
OTHER REVENUES		50,885	73,315	8,500	8,770	8,770	8,770
TRANSFERS IN							
120-000-498-01	Transfer In: General Fund	2,539,180	2,650,436	2,835,120	2,836,051	2,836,051	2,836,051
					2,836,051	2,836,051	2,836,051
	Transfer from the General Fund to support Recreation & Culture operations. Also includes support for the recreation scholarship program.						
120-000-498-60	Transfer In: Water Fund	11,000	16,000	19,206	6,500	6,500	6,500
					6,500	6,500	6,500
	Transfer from the Water Fund for basic maintenance of the water properties throughout the City.						
120-000-498-70	Transfer In: Sewer Fund	9,500	9,500	9,500	9,500	9,500	9,500
					9,500	9,500	9,500
	Transfer from the Sewer Fund for landscape services performed by Parks Department staff at the Water Reclamation and Reuse Facility.						
120-000-498-80	Transfer In: Sanitation Fund	25,000	25,000	25,000	25,000	25,000	25,000
					25,000	25,000	25,000
	Transfer from the Sanitation Fund for reimbursement of litter control performed by Parks Department staff along rights-of-way and maintenance of recycling and receptacles at bus shelters.						
120-000-498-89	Transfer In: Hamilton Fund	32,000	32,000	32,000	32,000	32,000	32,000
					32,000	32,000	32,000
	Transfer from the Hamilton Fund for partial offset of operational costs for the Hamilton Indoor Recreation Center.						
TRANSFERS IN		2,616,680	2,732,936	2,920,826	2,909,051	2,909,051	2,909,051
OTHER FINANCING SOURCES							
120-000-900-02	Fund Balance - Committed			95,805	157,250	157,250	157,250
					157,250	157,250	157,250

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
OTHER FINANCING SOURCES							
	Fund balance carryover used for a specific purpose determined by City Council - 1% for Arts accumulation						
OTHER FINANCING SOURCES				95,805	157,250	157,250	157,250
Totals for dept 000 -		3,205,784	3,489,081	3,751,662	3,881,145	3,881,145	3,881,145
TOTAL ESTIMATED REVENUES		3,205,784	3,489,081	3,751,662	3,881,145	3,881,145	3,881,145

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City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 160 - Rec & Culture - Admin							
PERSONNEL SERVICES							
120-160-510-11	Full-Time Wages	147,220	53,211	61,993	41,370	41,370	41,370
					41,370	41,370	41,370
	Wages for Recreation & Culture Administration personnel, including Deputy City Supervisor-Community Development at 30% (shared with Community Development).						
120-160-510-19	Overtime			200			
	These funds will be used to pay for non-exempt staff time spent on special projects and other required overtime pay.						
120-160-520-21	FICA Taxes	12,789	3,994	4,758	3,165	3,165	3,165
					3,165	3,165	3,165
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
120-160-520-22	PERSI (State Retirement)	12,585	6,589	7,426	4,861	4,861	4,861
					4,861	4,861	4,861
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
120-160-520-23	Unemployment Insurance	82	2,239	187	124	124	124
					124	124	124
	Estimated payments to Idaho Department of Labor for unemployment claims.						
120-160-520-24	Worker's Compensation	1,269	73	178	138	138	138
					138	138	138
	Premiums paid to Idaho State Insurance Fund for worker’s compensation insurance.						
120-160-520-25	Health & Accident Insurance	18,251	5,489	6,249	5,996	5,996	5,996
					5,996	5,996	5,996
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 55% of dependent premiums. Includes medical, dental, and vision benefits.						
120-160-520-26	Life Insurance	484	228	400	264	264	264
					264	264	264
	Premiums paid to United Heritage Insurance for life insurance on behalf of employees. Benefits are equal to employee’s annual salary.						

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 160 - Rec & Culture - Admin							
PERSONNEL SERVICES							
PERSONNEL SERVICES		192,680	71,823	81,391	55,918	55,918	55,918
CONTRACTUAL							
120-160-668-10	Insurance	43,042	57,258	36,236	55,006	55,006	55,006
					55,006	55,006	55,006
	Annual premium for property, general liability, errors and omissions, auto and uninsured motorist and crime. Service provided by Idaho Counties Risk Management Program (ICRMP).						
120-160-670-32	Parks and Recreation Commission	560	894	1,000	1,000	1,000	1,000
					1,000	1,000	1,000
	Support for the Parks and Recreation Commission to include a bus tour and refreshments at monthly Commission meetings.						
CONTRACTUAL		43,602	58,152	37,236	56,006	56,006	56,006
COMMODITIES							
120-160-631-05	Office Supplies	2,819	2,355	4,000	4,500	4,500	4,500
					4,500	4,500	4,500
	General office supplies for Recreation & Culture operations.						
120-160-631-10	Postage Expense	114	56	1,000	800	800	800
					800	800	800
	Postage for various programs and surveys.						
120-160-631-20	Printing & Binding	28	256	250	250	250	250
					250	250	250
	Costs associated with printing and binding projects.						
120-160-644-10	Advertising & Publishing	250	292	5,000	4,000	4,000	4,000
					4,000	4,000	4,000
	Marketing & advertising for Recreation & Culture, including the publication of a monthly activity newsletter.						
120-160-647-10	Travel & Meetings	101	2,409	200	200	200	200
					200	200	200
	General travel and meeting expenses for Recreation & Culture Administration staff.						

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 160 - Rec & Culture - Admin							
COMMODITIES							
120-160-648-10	Dues, Subscriptions & Memberships	1,440	1,394	2,000	2,000	2,000	2,000
					2,000	2,000	2,000
	Dues, subscriptions and memberships for Recreation & Culture Administration staff. - NRPAnet Agency Membership - Idaho Recreation and Parks Association, (IRPA) Agency Membership						
120-160-649-10	Professional Development	2,424	6,338	7,000	7,000	7,000	7,000
					7,000	7,000	7,000
	Professional Development for Recreation & Culture staff. - Pool, Youth, Recreation Manager NRPA Conference IRPA Conference - Recreation Coordinator NRPA Conference IRPA Conference - Administrative Assistants Local training opportunities						
120-160-658-40	R & M - Equipment	756	1,062	3,600	3,000	3,000	3,000
					3,000	3,000	3,000
	Maintenance costs associated with printers, copiers, and other office equipment and also includes miscellaneous supplies for the equipment.						
120-160-669-20	Recruitment Expense			500			
	Expenses for recruitment advertising.						
120-160-680-00	Information Systems Services	166,930	174,230	175,040	190,040	190,040	190,040
					190,040	190,040	190,040
	Annual charge for Information Systems services. This allocation has increased to reflect depreciation of equipment and service.						
120-160-685-01	Fleet Services Supplies	1,735	1,645	2,276	1,875	1,875	1,875
					1,875	1,875	1,875
	Vehicle charges for fuel. In an effort to maximize sustainable practices, all users of the City Fleet are trained in the Moscow EcoDriver Program. In addition, Fleet Management works to decrease consumption and emissions by rotating out old and less efficient vehicles and staying abreast of new technologies.						

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 160 - Rec & Culture - Admin							
COMMODITIES							
120-160-685-02	Fleet Services R&M	11,760	8,704	7,385	5,990	5,990	5,990
					5,990	5,990	5,990
	Vehicle charges for repair and maintenance.						
COMMODITIES		188,357	198,741	208,251	219,655	219,655	219,655
TRANSFERS TO							
120-160-890-30	Transfer To: Capital Projects	500,000	100,000				
120-160-890-90	Transfer To: Fleet Fund			142,000	110,000	110,000	110,000
					110,000	110,000	110,000
	Transfer to Fleet Management for new or replacement vehicles or equipment.						
120-160-890-95	Transfer To: IS	21,600	4,075	6,700	6,125	6,125	6,125
					6,125	6,125	6,125
	Transfer to Information Systems Fund for the purchase of minor and capital equipment.						
TRANSFERS TO		521,600	104,075	148,700	116,125	116,125	116,125
Totals for dept 160 - Rec & Culture - Admin		946,239	432,791	475,578	447,704	447,704	447,704

City of Moscow
Parks and Recreation

Memo

To: Tyler Palmer, Deputy City Supervisor – Public Works & Services

From: David Schott, Parks and Facilities Manager

Date: February 8, 2023

Re: Parks and Recreation Commission FY2024 Requested Budget

On behalf of the Park and Recreation Commission, please consider the follow budget request for FY2024 in the total amount of $1,000, GL Account Number: 120-160-670-32

- Funding for Commission meals/refreshments: ($700)
- Education, Outreach and Workshop Opportunities ($300)

Total: $1,000

Thank you in advance for your consideration of this budget request and please do not hesitate to contact my office with further questions or clarifications.

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GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 165 - Rec & Culture - Parks							
PERSONNEL SERVICES							
120-165-510-11	Full-Time Wages	399,149	480,068	543,995	554,677	554,677	554,677
					554,677	554,677	554,677
	Wages for the Recreation & Culture - Parks Department personnel, including Deputy City Supervisor - Public Works & Services 10% (shared with General Buildings & Grounds, Streets, Water, Sewer, Stormwater, Sanitation, and Fleet); Parks & Facilities Manager; Parks Supervisor; Senior Parks Maintenance Worker; five (5) Parks Maintenance Workers; Parks Maintenance Worker at 25% (shared with MSDCP); and Administrative Specialist.						
120-165-510-15	Part-Time Wages	69,729	56,653	126,273	126,273	126,273	126,273
					126,273	126,273	126,273
	Wages for part-time and seasonal personnel per established Seasonal Kinds and Levels and Salary Schedule.						
120-165-510-19	Overtime	8,078	10,697	25,700	25,700	25,700	25,700
					25,700	25,700	25,700
	Seven months on call October through April, as well as required call-in hours throughout the year. - Call in hours throughout the year (6,500) - Seven months on call, seven days a week (19,200)						
120-165-520-21	FICA Taxes	34,241	39,123	53,242	54,059	54,059	54,059
					54,059	54,059	54,059
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
120-165-520-22	PERSI (State Retirement)	47,561	58,573	68,022	68,194	68,194	68,194
					68,194	68,194	68,194
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
120-165-520-23	Unemployment Insurance	4,160	3,151	2,088	2,120	2,120	2,120
					2,120	2,120	2,120
	Estimated payments to Idaho Department of Labor for unemployment claims.						
120-165-520-24	Worker's Compensation	13,562	10,091	25,932	28,544	28,544	28,544
					28,544	28,544	28,544
	Premiums paid to Idaho State Insurance Fund for worker’s compensation insurance.						
120-165-520-25	Health & Accident Insurance	81,502	104,108	118,609	123,267	123,267	123,267

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 165 - Rec & Culture - Parks							
PERSONNEL SERVICES							
					123,267	123,267	123,267
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 55% of dependent premiums. Includes medical, dental, and vision benefits.						
120-165-520-26	Life Insurance	1,684	1,953	3,724	3,833	3,833	3,833
					3,833	3,833	3,833
	Premiums paid to United Heritage Insurance for life insurance on behalf of employees. Benefits are equal to employee's annual salary.						
PERSONNEL SERVICES		659,666	764,417	967,585	986,667	986,667	986,667
CONTRACTUAL							
120-165-642-10	Professional Services	1,219	4,622	42,206	14,500	14,500	14,500
					14,500	14,500	14,500
	Costs associated with professional services and consultants. FY2024 includes the following: - Professional tree pruning/removal services. (5,000) - Parks Department portion for Federally required Department of Transportation (DOT) substance and alcohol testing of drivers who hold a Commercial Driver's License (CDL). (500) - Harvest Park lime application (4,000) - Unanticipated contracted services for maintenance, construction, and engineering/design. (5,000)						
120-165-670-31	Tree Commission	1,041	1,175	2,270	2,170	2,170	2,170
					2,170	2,170	2,170
	Support for the Moscow Tree Commission to include: - Arbor Day tree and seedlings - Education, outreach and workshop opportunities						
120-165-670-34	Moscow Pathways Commission	620	330	1,150	900	900	900
					900	900	900
	Support for the Moscow Pathways Commission to include: - Education, outreach and workshop opportunities - Promotion of annual bike tour, Bike to Work Day, and other events						
CONTRACTUAL		2,880	6,127	45,626	17,570	17,570	17,570

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 165 - Rec & Culture - Parks							
COMMODITIES							
120-165-632-02	Uniform Expense	4,025	3,656	3,650	8,425	8,425	8,425
					8,425	8,425	8,425
	Purchase and replacement of work apparel for Parks full-time and seasonal staff, including PPE.						
120-165-632-40	Department Supplies	29,792	35,059	37,466	51,770	51,770	51,770
					51,770	51,770	51,770
	Operating supplies and minor tools utilized by the Department in maintaining parks facilities (8,000). Specific items included in the FY2024 budget include: - Portable restrooms seasonally at Mountain View, Ghormley, Anderson Frontier, Berman Creekside, Itani, Lola Clyde, Milton Arthur, and Indian Hills Parks, Dog Park, Cyclo Cross track, and Eggan Youth Center (24,000) - GPS hand held (2,500) - Bucket truck/trimming helmets and communication (2,000) - Tire sealant (500) - Shelving for shipping container (2,200) - Pruning tool replacement (450) - Helmets for full time staff members for ATV snow routes (300) - Tools to replace old portable battery-operated tools in trucks (1,000) - Team building, end of season BBQ for seasonals, quarterly safety meetings, and winter festival float (1,500) - Parks Shop flower starts and materials for shop (1,500) - Dog bags (6,000) - Dog bag holders for new parks (400) - New bucket truck harness and safety chaps (1,300) - Birthday Cards / Gift Card for FTE's (120)						
120-165-632-64	Donated Purchases			3,000	3,000	3,000	3,000
					3,000	3,000	3,000
	Items purchased with donations from the public. - Donations are received in Recreation & Culture Fund Revenues Donations Parks 120-000-476-04. (3,000)						
120-165-638-10	Chemicals	11,814	9,378	14,000	14,000	14,000	14,000
					14,000	14,000	14,000
	Pesticides and fertilizer used to maintain City parks, buildings, and grounds. (14,000)						
120-165-647-10	Travel & Meetings	123	306	500	1,500	1,500	1,500

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 165 - Rec & Culture - Parks							
COMMODITIES							
					1,500	1,500	1,500
	General travel and meeting expenses for the Parks Department staff.						
120-165-649-10	Professional Development	2,127	10,457	16,775	13,730	13,730	13,730
					13,730	13,730	13,730
	Professional Development for Parks staff. - Pesticide training and recertification for Parks FTE's (3,000) - International Society of Arboriculture certification and books (1,300) - Bucket truck operator safety course (600) - Pacific Northwest Chapter International Society of Arboriculture annual conference for the Parks & Facilities Manager (1,500) - Idaho Recreation and Parks Association Annual Conference for the Parks & Facilities Manager (1,000) - ISA and PNW-ISA Membership (210) - IRPA Membership (50) - CPRP Membership and renewal (70) - PNW-ISA Tree Risk Assessment Qualification Workshop for Parks Supervisor and Parks and Facilities Manager (2,000) - CPSI recertification test for an FTE (500) - Maintenance Management School for one FTE (3,500)						
120-165-650-10	Janitorial Services & Supplies	2,808	2,742	1,600	1,469	1,469	1,469
					1,469	1,469	1,469
	Janitorial services and supplies for offices, break rooms and rest rooms at City Shop. Total cost is shared equally among Parks, Street, Stormwater, and Fleet divisions.						
120-165-652-10	Heat, Lights & Utilities	11,542	11,887	19,192	22,148	22,148	22,148
					22,148	22,148	22,148
	Electrical service expenses and stormwater fees for the following parks: Berman Creekside and new pathway lighting; Ghormley (except field and court lights); Lena Whitmore, East City; Anderson/Frontier; Mountain View; Jim Lyle Rotary; Kiwanis; Indian Hills; Morgan's Orchard; Itani; Harvest Park; Milton Arthur Park and Lola Clyde. - Includes a projected 15.4% electric increase from Avista and a 3% stormwater fee increase.						
120-165-653-10	Trash & Container Service	310	232	9,029	305	305	305
					305	305	305

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 165 - Rec & Culture - Parks							
COMMODITIES							
	Recycling service for the City Shop is shared equally between Parks, Street and Fleet with 1/3 of the cost being charged to each. (305)						
120-165-658-20	R & M - Grounds	45,947	79,858	105,500	106,800	106,800	106,800
					106,800	106,800	106,800
	R&M Grounds Materials, services and rental of equipment used to maintain parks grounds, including: - General maintenance (19,000) - Irrigation equipment, plant material, playgrounds, soil, bike racks, benches, signs, and fences and miscellaneous materials and rentals (19,000) - Repair of damage and vandalism. Restitution received in Recreation & Culture Fund Revenues Refunds and Reimbursements (120-000-479-01) (5,000) - Maintenance of Water properties turf areas (Vista/Eight Street Water Tower) (6,500) Transfer offset from 120-000-498-60 - Grass over seeding (2,500) - Landscaping boulders for Parks projects (3,500) - Landscape bark for landscaping beds & plants (3,600) - Tree replacements (6,000) - Roller rental for leveling and smoothing fields (1,500) - Rental services for man lift for tree trimming and circulator maintenance and repair (2,500) - Reduced pressure backflow preventer/cage/concrete pad to replace two existing double check valves for compliance with State plumbing code (2,400) - New metal signs for parks (500) - Roll of black vinyl for sign making (500) - Mulch compost (1,800) - Playground engineered wood fiber (3,600) - Downtown holiday lights: replacement for Friendship Square because they are on year-round and timers (2,100) - Tree gator bags (25) @ 20 per bag (500) - Irrigation updates (2,000) - Harvest Park cover crop, trees, and shrubs (3,000) - Pickle ball court landscaping (1,800) - Replacement garbage cans (2,000) - Base holders for Ghormley softball fields (1,500) - Concrete for bench replacement (2,500) - Anderson Park sign and retaining wall (4,500) - Ash collector, BBQ and concrete for East City Park (4,000) - Bee City USA plantings to support Bee City USA affiliation (2,000) - Milton Arthur Park trees and shrubs (3,000)						

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 165 - Rec & Culture - Parks							
COMMODITIES							
120-165-658-25	Dutch Elm Disease Management	5,000	3,199	7,000	7,000	7,000	7,000
					7,000	7,000	7,000
	Dutch Elm Disease control program for the pruning, injection, removal, and replacement of elm trees in City parks. The cost fluctuates from year to year depending on the rotational cycles for pruning and injection and the level of disease present each season (3,000) - Dutch Elm Preventative Injections (4,000)						
120-165-658-30	R & M - Buildings	2,748	23,987	21,200	20,000	20,000	20,000
					20,000	20,000	20,000
	Materials used to maintain the Parks shop, park buildings, pool rental house and property taxes on Phillips Farm (10,000). Additional projects for FY2024 include: - Pallet racks for storing implements (10,000)						
120-165-658-40	R & M - Equipment	3,196	410	5,500	8,500	8,500	8,500
					8,500	8,500	8,500
	Materials and parts to maintain parks minor maintenance equipment, furnishings, and other minor equipment (3,500). - 4-wheeler plow setup to replace broken and/or worn out snow plow (2,000) - Replacement of leaf vac parts for Cub Cadets (3,000)						
120-165-658-51	R & M - Participation	20,000	20,000	20,000	20,000	20,000	20,000
					20,000	20,000	20,000
	City participation in trails and parks in collaboration with other entities. - Maintenance for the Bill Chipman Palouse Trail shared by City of Moscow, City of Pullman, Washington State University, University of Idaho, and Whitman County. (10,000) - Maintenance of the Latah Trail system shared by City of Moscow, University of Idaho, City of Troy and Latah County. (5,000) - Maintenance share program for City-owned Virgil Phillips Farm County park. (5,000)						
120-165-669-10	Miscellaneous Services & Charges	242	518	250	250	250	250
					250	250	250
	Charges for banking and credit card services.						
120-165-685-01	Fleet Services Supplies	9,650	10,062	18,005	21,590	21,590	21,590
					21,590	21,590	21,590
	Vehicle charges for fuel. In an effort to maximize sustainable practices, all users of the City Fleet are trained in the Moscow EcoDriver Program. In addition, Fleet Management works to decrease consumption and emissions by rotating out old and less efficient vehicles, and staying abreast of new technologies.						

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 165 - Rec & Culture - Parks							
COMMODITIES							
120-165-685-02	Fleet Services R&M	94,288	80,023	82,159	74,574	74,574	74,574
					74,574	74,574	74,574
	Vehicle charges for repair and maintenance.						
120-165-690-10	Minor Equipment	15,873	20,491	10,500	8,800	8,800	8,800
					8,800	8,800	8,800
	Minor replacement equipment which costs less than $5,000 and more than $999. FY2024 includes: - Cub Cadet mower thatcher attachment (3,000) - Push snow blower (1,200) - Battery push mower with Battery and Charger to replace gas mower (1,800) - Battery powered leaf blowers 2 BGA86 to replace gas powered leaf blowers (1,200) - Battery weed eaters 2 FSA135R to replace gas powered weed eaters (1,600)						
COMMODITIES		259,485	312,265	375,326	383,861	383,861	383,861
CAPITAL OUTLAY							
120-165-770-76	Other Equipment		9,985	28,250			
	Capital Outlay for equipment that meets the fixed asset policy.						
120-165-770-96	Improvements - Park Irrigation		15,295				
	Park irrigation upgrades, major repairs, replacement, and installation of new irrigation systems.						
CAPITAL OUTLAY			25,280	28,250			
Totals for dept 165 - Rec & Culture - Parks		922,031	1,108,089	1,416,787	1,388,098	1,388,098	1,388,098

City of Moscow
Parks and Recreation

Memo

To: Tyler Palmer, Deputy City Supervisor – Public Works & Services

From: David Schott, Parks and Facilities Manager

Date: February 8, 2023

Re: Moscow Tree Commission FY2024 Requested Budget

On behalf of the Moscow Tree Commission, please consider the follow budget request for FY2024 in the total amount of $2,170, GL Account Number: 120-165-670-31.

- Arbor Day tree purchase ($750)
- Arbor Day seedlings ($750)
- Arbor Day dues ($20)
- Arbor Day refreshments ($100)
- Downtown streetscape tree education and outreach materials ($350)
- Education, Outreach and Workshop Opportunities ($200)

Total: $2,170

Thank you in advance for your consideration of this budget request and please do not hesitate to contact my office with further questions or clarifications.

City of Moscow
Parks and Recreation

Memo

To: Tyler Palmer, Deputy City Supervisor – Public Works & Services

From: David Schott, Parks and Facilities Manager

Date: February 8, 2023

Re: Moscow Pathways Commission FY2024 Requested Budget

On behalf of the Moscow Pathways Commission, please consider the follow budget request for FY2024 in the total amount of $900, GL Account Number: 120-165-670-34. This budget request does support the Pathways Commission goals for 2024.

- Pathways Commission promotional events (Annual Bike Tour $150, Farmer's Market $250, Bike to Work Day $150, Annual Pedestrian Tour $150: ($700)
- Education, Outreach and Workshop Opportunities ($200)

Total: $900

Thank you in advance for your consideration of this budget request and please do not hesitate to contact my office with further questions or clarifications.

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GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 170 - Rec & Culture - Recreation							
PERSONNEL SERVICES							
120-170-510-11	Full-Time Wages	71,476	80,423	85,635	88,336	88,336	88,336
					88,336	88,336	88,336
	Wages for Recreation & Culture - Recreation Department personnel, including Pool, Youth Recreation Manager at 25% (shared with R&C Pool, R&C HIRC and R&C Eggan); Recreation Coordinator; and Administrative Specialist at 25% (shared with R&C Pool, R&C HIRC and R&C Eggan).						
120-170-510-15	Part-Time Wages	19,375	25,418	47,600	47,600	47,600	47,600
					47,600	47,600	47,600
	Wages for part-time and seasonal personnel per established Seasonal Kinds and Levels and Salary Schedule. Number of employees hired depends on availability and ability for the hours needed below: - Rec-Program Coordinator (1,040 hours) - Rec-Sports Coordinator (440 hours) - Rec-Umpires (1,080 hours)						
120-170-520-21	FICA Taxes	6,707	7,704	10,192	10,399	10,399	10,399
					10,399	10,399	10,399
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
120-170-520-22	PERSI (State Retirement)	8,534	9,196	10,225	10,379	10,379	10,379
					10,379	10,379	10,379
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
120-170-520-23	Unemployment Insurance			400	408	408	408
					408	408	408
	Estimated payments to Idaho Department of Labor for unemployment claims.						
120-170-520-24	Worker's Compensation	920	931	2,214	2,268	2,268	2,268
					2,268	2,268	2,268
	Premiums paid to Idaho State Insurance Fund for worker’s compensation insurance.						
120-170-520-25	Health & Accident Insurance	11,865	13,713	15,057	15,905	15,905	15,905
					15,905	15,905	15,905
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 55% of dependent premiums. Includes medical, dental, and vision benefits.						

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 170 - Rec & Culture - Recreation							
PERSONNEL SERVICES							
120-170-520-26	Life Insurance	293	310	600	618	618	618
					618	618	618
	Premiums paid to United Heritage Insurance for life insurance on behalf of employees. Benefits are equal to employee's annual salary.						
PERSONNEL SERVICES		119,170	137,695	171,923	175,913	175,913	175,913
CONTRACTUAL							
120-170-642-10	Professional Services	64,052	81,691	78,248	87,150	87,150	87,150
					87,150	87,150	87,150
	Costs associated with contracted staff for certain budgeted recreation programs. The costs are offset in Recreation and Culture Revenues. (120-000-450-10 and 120-000-450-15)						
CONTRACTUAL		64,052	81,691	78,248	87,150	87,150	87,150
COMMODITIES							
120-170-632-02	Uniform Expense	1,164		1,600	1,700	1,700	1,700
					1,700	1,700	1,700
	Purchase and replacement of work apparel for Recreation full-time and seasonal staff, including outdoor field wear.						
120-170-632-40	Department Supplies	25,259	45,806	42,500	46,175	46,175	46,175
					46,175	46,175	46,175
	Supplies and equipment necessary for recreational programs. Includes supplies for youth and adult sports. The FY2023 budget includes new programs which are dependent on availability of instructor and registrations and are offset in Recreation and Culture - Revenues (120-000-450-10).						
120-170-652-10	Heat, Lights & Utilities	4,969	4,953	5,740	6,624	6,624	6,624
					6,624	6,624	6,624
	Electricity expenses for Ghormley Park Softball Fields. Includes a projected 15.4% increase from Avista.						
120-170-658-10	Repair & Maintenance			1,000	1,000	1,000	1,000
					1,000	1,000	1,000
	Repair and Maintenance of equipment						
120-170-669-10	Miscellaneous Services & Charges	3,414	5,042	3,000	3,000	3,000	3,000

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 170 - Rec & Culture - Recreation							
COMMODITIES							
					3,000	3,000	3,000
	Charges for banking and credit card services.						
COMMODITIES		34,806	55,801	53,840	58,499	58,499	58,499
Totals for dept 170 - Rec & Culture - Recreation		218,028	275,187	304,011	321,562	321,562	321,562

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GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 175 - Rec & Culture - Pool							
PERSONNEL SERVICES							
120-175-510-11	Full-Time Wages	20,270	49,287	53,791	56,123	56,123	56,123
					56,123	56,123	56,123
	Wages for Recreation & Culture - Aquatic Center personnel, including Pool, Youth, Recreation Manager at 25% (shared with R&C Recreation, R&C Youth Programs and HIRC); Facilities Maintenance Worker at 40% (shared with General Fund General Buildings and Grounds); and Administrative Specialist at 25% (shared with P&C Recreation, R&C Youth Programs and HIRC).						
120-175-510-15	Part-Time Wages	154,132	181,096	253,695	278,021	278,021	278,021
					278,021	278,021	278,021
	Wages for part-time and seasonal personnel per established Seasonal Kinds and Levels and Salary Schedule. Number of employees hired depends on availability and ability for the hours needed below: - Aquatic Manager (1,560 hours) - Water Safety Instructors (3,369 hours) - Four Month Aquatic Specialist (640 hours) - Lifeguards (14,300 hours)						
120-175-510-16	Part-Time Wages - Concession	75,602	66,730	67,255	95,680	95,680	95,680
					95,680	95,680	95,680
	Wages for part-time and seasonal personnel per established Seasonal Kinds and Levels and Salary Schedule.						
120-175-510-19	Overtime	805	774	1,000	1,000	1,000	1,000
					1,000	1,000	1,000
	Includes staff on-call duty.						
120-175-520-21	FICA Taxes	19,057	22,591	28,744	32,958	32,958	32,958
					32,958	32,958	32,958
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
120-175-520-22	PERSI (State Retirement)	2,487	5,965	6,423	6,594	6,594	6,594
					6,594	6,594	6,594
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
120-175-520-23	Unemployment Insurance	4,011		1,127	1,292	1,292	1,292
					1,292	1,292	1,292

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 175 - Rec & Culture - Pool							
PERSONNEL SERVICES							
	Estimated payments to Idaho Department of Labor for unemployment claims.						
120-175-520-24	Worker's Compensation	8,032	6,160	14,977	18,619	18,619	18,619
					18,619	18,619	18,619
	Premiums paid to Idaho State Insurance Fund for worker’s compensation insurance.						
120-175-520-25	Health & Accident Insurance	5,614	9,623	10,535	11,110	11,110	11,110
					11,110	11,110	11,110
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 55% of dependent premiums. Includes medical, dental, and vision benefits.						
120-175-520-26	Life Insurance	87	193	376	391	391	391
					391	391	391
	Premiums paid to United Heritage Insurance for life insurance on behalf of employees. Benefits are equal to employee’s annual salary.						
PERSONNEL SERVICES		290,097	342,419	437,923	501,788	501,788	501,788
CONTRACTUAL							
120-175-642-10	Professional Services			1,500			
	Contracted staff for Aquacise and HLAC Yoga recreation programs. Expenses are offset with revenues from Recreation & Culture Swim Lessons-Non-Tax (120-000-450-30)						
CONTRACTUAL				1,500			
COMMODITIES							
120-175-632-02	Uniform Expense	2,217	1,362	4,025	6,000	6,000	6,000
					6,000	6,000	6,000
	Costs for manager shirts, lifeguard shirts, shorts, bathing suits, whistles and lanyards						
120-175-632-40	Department Supplies	8,994	13,436	19,650	21,100	21,100	21,100
					21,100	21,100	21,100
	Department supplies for the pool including cleaning, first aid kits, and tubes for the lazy river.						

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 175 - Rec & Culture - Pool							
COMMODITIES							
120-175-632-54	Youth Aquatic Programs	337	1,394	4,500	4,500	4,500	4,500
					4,500	4,500	4,500
	Swim lessons and associated supplies offset by revenues within the Recreation & Culture Revenues for Swim Lessons Non-Tax 120-000-450-23						
120-175-632-62	Concession Supplies	26,959	35,931	28,750	33,175	33,175	33,175
					33,175	33,175	33,175
	Expenses for concession supplies. Reflects increased cost of food and beverage products.						
120-175-638-10	Chemicals	22,087	23,664	31,500	35,000	35,000	35,000
					35,000	35,000	35,000
	Expenses for purchase of granular chlorine (55# buckets), muriatic acid, calcium chloride, sodium bicarbonate, algaecide, clarifier, and other pool chemicals. FY2024 reflects increase due to rising of chemical costs.						
120-175-644-10	Advertising & Publishing	158	3,500	3,500	3,500	3,500	3,500
					3,500	3,500	3,500
	Marketing & advertising expenses for HLAC.						
120-175-652-10	Heat, Lights & Utilities	24,204	24,735	35,851	41,373	41,373	41,373
					41,373	41,373	41,373
	Utility expenses for natural gas and electricity at the Hamilton Lowe Aquatic Center. Includes a projected 15.4% increase from Avista.						
120-175-653-10	Trash & Container Service	2,034	2,470	2,357	2,287	2,287	2,287
					2,287	2,287	2,287
	Trash and dumpster service at the Hamilton Lowe Aquatics Center. Cost is split with the Hamilton Indoor Recreation Center (2/3 HIRC, 1/3 HLAC). Recycling has been implemented at this facility and all City departments make every effort to recycle and follow sustainability-purchasing guidelines. Includes a projected (3%) decrease for FY2024.						
120-175-658-20	R & M - Grounds	457	499	1,000	2,500	2,500	2,500
					2,500	2,500	2,500
	Repair and maintenance of aquatics center grounds, including plant replacement, mulch, and irrigation system repair.						
120-175-658-30	R & M - Buildings	8,827	25,573	15,800	15,000	15,000	15,000
					15,000	15,000	15,000

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 175 - Rec & Culture - Pool							
COMMODITIES							
	Repair and maintenance of aquatics building, equipment attached to the structure, and other fixed items including fences, paving, pool pump motor service and replacement of pool fittings. Security alarm are shared with HIRC (2/3 HIRC, 1/3 Aquatics).						
120-175-658-40	R & M - Equipment	891	10,362	5,500	5,500	5,500	5,500
					5,500	5,500	5,500
	Repair of furnishings and equipment not attached to the structure, such as pressure washer, vacuums, fans, inflatable fun run, concessions equipment, and outdoor furniture.						
120-175-669-10	Miscellaneous Services & Charges	8,086	13,601	8,000	13,600	13,600	13,600
					13,600	13,600	13,600
	Charges for banking and credit card services.						
120-175-690-10	Minor Equipment	3,010	4,350	5,520	9,500	9,500	9,500
					9,500	9,500	9,500
	Minor equipment which costs less than $5,000 and more than $999. - Miscellaneous minor equipment for unforseen needs - New audio and speaker equipment (4,500)						
COMMODITIES		108,261	160,877	165,953	193,035	193,035	193,035
Totals for dept 175 - Rec & Culture - Pool		398,358	503,296	605,376	694,823	694,823	694,823

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 180 - Rec & Culture - Youth Center							
PERSONNEL SERVICES							
120-180-510-11	Full-Time Wages	10,118	32,076	35,079	38,106	38,106	38,106
					38,106	38,106	38,106
	Wages for Recreation & Culture - Eggan Youth Center personnel, including Pool, Youth Recreation Manager at 25% (shared with R&C Recreation, Aquatics and HIRC); and Administrative Specialist at 25% (shared with R&C Recreation, Aquatics and HIRC).						
120-180-510-15	Part-Time Wages	51,956	56,925	78,830	80,440	80,440	80,440
					80,440	80,440	80,440
	Wages for part-time and seasonal personnel per established Seasonal Kinds and Levels and Salary Schedule. Number of employees hired depends on availability and ability for the hours needed for After School Youth Manager (School); Kids Kamp (Summer); Kids Kamp; YouthLleader (School); and Youth Leader (Summer).						
120-180-520-21	FICA Taxes	4,653	6,736	8,714	9,069	9,069	9,069
					9,069	9,069	9,069
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
120-180-520-22	PERSI (State Retirement)	1,134	3,830	4,188	4,477	4,477	4,477
					4,477	4,477	4,477
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
120-180-520-23	Unemployment Insurance	1,726		342	356	356	356
					356	356	356
	Estimated payments to Idaho Department of Labor for unemployment claims.						
120-180-520-24	Worker's Compensation	934	600	1,472	1,545	1,545	1,545
					1,545	1,545	1,545
	Premiums paid to Idaho State Insurance Fund for worker’s compensation insurance.						
120-180-520-25	Health & Accident Insurance	2,549	5,034	5,519	5,302	5,302	5,302
					5,302	5,302	5,302
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 55% of dependent premiums. Includes medical, dental, and vision benefits.						
120-180-520-26	Life Insurance	43	123	242	262	262	262

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 180 - Rec & Culture - Youth Center							
PERSONNEL SERVICES							
					262	262	262
	Premiums paid to United Heritage Insurance for life insurance on behalf of employees. Benefits are equal to employee's annual salary.						
PERSONNEL SERVICES		73,113	105,324	134,386	139,557	139,557	139,557
CONTRACTUAL							
120-180-642-10	Professional Services	6,699	11,936	2,400	2,600	2,600	2,600
					2,600	2,600	2,600
	Contracted staff for certain budgeted youth recreation programs. Programs include art classes, enrichment classes, educational classes and any other youth program where the youth are taught a skill or activity and classes vary from year-to-year depending upon instructor availability. Includes $1,500 in undetermined programs.						
CONTRACTUAL		6,699	11,936	2,400	2,600	2,600	2,600
COMMODITIES							
120-180-632-02	Uniform Expense	400		575	700	700	700
					700	700	700
	Purchase and replacement of work apparel for Eggan full-time, part-time and seasonal staff.						
120-180-632-40	Department Supplies	3,902	2,640	7,500	11,000	11,000	11,000
					11,000	11,000	11,000
	Expenses for the afterschool program, Eggan supplies, Kids Kamps, Hamilton Community Garden. Facility/maintence and janitorial supplies (2,000). Accommodates increased cost of materials and program availability.						
120-180-632-55	Youth Center Programs	4,876	5,388	19,300	19,300	19,300	19,300
					19,300	19,300	19,300
	Youth Center programming expenses.						
120-180-632-65	Special Events	153	2,717	17,000	7,500	7,500	7,500
					7,500	7,500	7,500
	Expenses for special events hosted through Eggan Youth Center.						
120-180-650-10	Janitorial Services & Supplies	13,466	13,525	12,680	16,684	16,684	16,684
					16,684	16,684	16,684

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 180 - Rec & Culture - Youth Center							
COMMODITIES							
	Janitorial services for the Eggan Youth Center. Annual carpet and window cleaning and allowance for unscheduled cleanings following special events.						
120-180-652-10	Heat, Lights & Utilities	6,806	6,922	6,943	7,889	7,889	7,889
					7,889	7,889	7,889
	Utility expenses for natural gas, electricity and stormwater at the Eggan Youth Center. Includes a projected 15.4% electric and 3.5% gas increase from Avista and a 3% stormwater fee increase.						
120-180-653-10	Trash & Container Service	35	61	65	65	65	65
					65	65	65
	Trash and dumpster service. All City departments make every effort to recycle and follow sustainability purchasing guidelines. Includes a projected (3%) decrease for FY2024.						
120-180-658-30	R & M - Buildings	1,133	4,127	4,500	7,500	7,500	7,500
					7,500	7,500	7,500
	Repair and maintenance of the Eggan Youth Center building and structure, including HVAC service contract. - Panic button installation and monitoring (3,000)						
120-180-658-40	R & M - Equipment	93	66	1,000	1,000	1,000	1,000
					1,000	1,000	1,000
	Repair and maintenance of equipment, including pool tables, ping-pong table, tables and chairs and fire extinguisher service/replacement.						
120-180-669-10	Miscellaneous Services & Charges	1,190	1,929	1,200	1,200	1,200	1,200
					1,200	1,200	1,200
	Charges for banking and credit card services.						
120-180-690-10	Minor Equipment			5,000	2,000	2,000	2,000
					2,000	2,000	2,000
	Minor equipment which costs less than $5,000 and more than $999. No purchases planned for FY2024.						
COMMODITIES		32,054	37,375	75,763	74,838	74,838	74,838
Totals for dept 180 - Rec & Culture - Youth Center		111,866	154,635	212,549	216,995	216,995	216,995

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 188 - Rec & Culture - HIRC							
PERSONNEL SERVICES							
120-188-510-11	Full-Time Wages	11,924	32,122	35,079	38,016	38,016	38,016
					38,016	38,016	38,016
	Wages for the Recreation & Culture - Hamilton Indoor Recreation Center (HIRC) personnel, including Pool, Youth and Recreation Manager at 25% (shared with R&C Recreation, Aquatics and Youth Programs); and Administrative Specialist at 25% (shared with R&C Recreation, Aquatics and Youth Programs).						
120-188-510-15	Part-Time Wages	64,897	81,448	70,340	91,000	91,000	91,000
					91,000	91,000	91,000
	Wages for part-time and seasonal personnel per established Seasonal Kinds and Levels and Salary Schedule. Number of employees hired depends on availability and ability for the hours needed below: - HIRC - Facility Attendant (7,000 hours)						
120-188-520-21	FICA Taxes	5,834	8,616	8,065	9,877	9,877	9,877
					9,877	9,877	9,877
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
120-188-520-22	PERSI (State Retirement)	1,424	3,835	4,188	4,477	4,477	4,477
					4,477	4,477	4,477
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
120-188-520-23	Unemployment Insurance		432	316	387	387	387
					387	387	387
	Estimated payments to Idaho Department of Labor for unemployment claims.						
120-188-520-24	Worker's Compensation	767	697	1,713	2,144	2,144	2,144
					2,144	2,144	2,144
	Premiums paid to Idaho State Insurance Fund for worker’s compensation insurance.						
120-188-520-25	Health & Accident Insurance	1,898	5,041	5,519	5,302	5,302	5,302
					5,302	5,302	5,302
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 55% of dependent premiums. Includes medical, dental, and vision benefits.						
120-188-520-26	Life Insurance	49	123	242	262	262	262

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 188 - Rec & Culture - HIRC							
PERSONNEL SERVICES							
					262	262	262
	Premiums paid to United Heritage Insurance for life insurance on behalf of employees. Benefits are equal to employee's annual salary.						
PERSONNEL SERVICES		86,793	132,314	125,462	151,465	151,465	151,465
COMMODITIES							
120-188-632-02	Uniform Expense	520		1,000	1,400	1,400	1,400
					1,400	1,400	1,400
	Purchase and replacement of work apparel for HIRC full-time, part-time and seasonal staff.						
120-188-632-40	Department Supplies	4,482	5,011	7,800	12,167	12,167	12,167
					12,167	12,167	12,167
	Supplies and equipment necessary for the operation of programs at the HIRC. FY2024 Includes an increase of 3,000 for facility maintenance supplies.						
120-188-632-63	Concession Supplies	3,825	6,728	6,250	9,200	9,200	9,200
					9,200	9,200	9,200
	Concession expenses for food and drink sales.						
120-188-650-10	Janitorial Services & Supplies	25,756	25,641	28,480	31,186	31,186	31,186
					31,186	31,186	31,186
	Janitorial services for the Hamilton Indoor Recreation Center. Includes bi-annual carpet and window cleaning.						
120-188-652-10	Heat, Lights & Utilities	18,654	21,867	30,979	29,473	29,473	29,473
					29,473	29,473	29,473
	Utility expenses for natural gas, electricity and stormwater at the Hamilton Indoor Recreation Center. Includes a projected 15.4% electric and 3.5% gas increase from Avista and a 3% stormwater fee increase.						
120-188-653-10	Trash & Container Service	4,069	4,941	4,212	4,086	4,086	4,086
					4,086	4,086	4,086
	Expense for dumpster service at the Hamilton Lowe Aquatic Center. Cost split with the Hamilton Indoor Recreation Center (2/3 HIRC, 1/3 HLAC). All City departments make every effort to recycle and follow sustainability purchasing guidelines. Includes a projected (3%) decrease for FY2024.						
120-188-658-20	R & M - Grounds	410	56	1,000	4,500	4,500	4,500

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 188 - Rec & Culture - HIRC							
COMMODITIES							
					4,500	4,500	4,500
	Repair and maintenance of HIRC grounds, including plant replacement, mulch, weed control and water conserving irrigation system repair. - Installation of a concrete sidewalk that connects the northeast side of the parking lot to Ventura Street. Replacement due to sidewalk failure of being under water for most of winter and spring (3,500)						
120-188-658-30	R & M - Buildings	11,886	59,220	14,000	14,000	14,000	14,000
					14,000	14,000	14,000
	Repair and maintenance of building and equipment attached to the structure. - Fire alarm monitoring and inspections - Security alarm monitoring, shared with aquatics center (2/3 HIRC, 1/3 HLAC) - General maintenance and repairs - Floor refinishing - HVAC service contract - Annual fire sprinkler system inspection - Glue Lam beam refinishing						
120-188-658-40	R & M - Equipment	1,615	283	4,000	4,000	4,000	4,000
					4,000	4,000	4,000
	Repair of furnishings and equipment such as automatic floor scrubber, pumps, athletic equipment, concession equipment, fire extinguishers and furniture.						
120-188-669-10	Miscellaneous Services & Charges	119	271	160	300	300	300
					300	300	300
	Charges for banking and credit card services.						
120-188-690-10	Minor Equipment			5,000	5,000	5,000	5,000
					5,000	5,000	5,000
	Minor equipment which costs less than $5,000 and more than $999. Equipment failure and facility unknowns.						
COMMODITIES		71,336	124,018	102,881	115,312	115,312	115,312
Totals for dept 188 - Rec & Culture - HIRC		158,129	256,332	228,343	266,777	266,777	266,777

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GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 200 - Rec & Culture - Arts							
PERSONNEL SERVICES							
120-200-510-11	Full-Time Wages	97,601	110,261	120,325	132,709	132,709	132,709
					132,709	132,709	132,709
	Wages for Arts Department personnel, including Arts Program Manager and Administrative Specialist.						
120-200-520-21	FICA Taxes	6,799	7,875	9,205	10,152	10,152	10,152
					10,152	10,152	10,152
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
120-200-520-22	PERSI (State Retirement)	11,196	12,890	14,367	15,593	15,593	15,593
					15,593	15,593	15,593
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
120-200-520-23	Unemployment Insurance			361	398	398	398
					398	398	398
	Estimated payments to Idaho Department of Labor for unemployment claims.						
120-200-520-24	Worker's Compensation	139	84	229	263	263	263
					263	263	263
	Premiums paid to Idaho State Insurance Fund for worker’s compensation insurance.						
120-200-520-25	Health & Accident Insurance	20,135	21,381	24,286	26,028	26,028	26,028
					26,028	26,028	26,028
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 55% of dependent premiums. Includes medical, dental, and vision benefits.						
120-200-520-26	Life Insurance	387	439	839	915	915	915
					915	915	915
	Premiums paid to United Heritage Insurance for life insurance on behalf of employees. Benefits are equal to employee’s annual salary.						
PERSONNEL SERVICES		136,257	152,930	169,612	186,058	186,058	186,058
CONTRACTUAL							
120-200-642-10	Professional Services	2,090	504	3,000	3,000	3,000	3,000

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 200 - Rec & Culture - Arts							
CONTRACTUAL							
					3,000	3,000	3,000
	Costs associated with professional services and consultants. - Arts Department marketing and outreach style guide maintenance - Miscellaneous professional fees						
120-200-670-32	Moscow Arts Commission	2,734	2,798	5,500	3,000	3,000	3,000
					3,000	3,000	3,000
	Moscow Arts Commission expenses. - MAC Outreach at Entertainment in the Park - MACtivities - Arts Education workshops						
CONTRACTUAL		4,824	3,302	8,500	6,000	6,000	6,000
COMMODITIES							
120-200-631-05	Office Supplies	1,658	583	1,200	1,200	1,200	1,200
					1,200	1,200	1,200
	General office supplies for the Arts Department.						
120-200-631-10	Postage Expense	1,368	490	1,200	1,200	1,200	1,200
					1,200	1,200	1,200
	Postage expense for Arts Department.						
120-200-632-11	Portable Art Collection	1,439	1,896	4,000	4,000	4,000	4,000
					4,000	4,000	4,000
	Funds for additions to the portable art collection. - Artwalk poster art purchase - Palouse Plein Air purchase - Collection framing & photography						
120-200-632-13	Third Street Gallery	4,090	8,300	10,000	10,000	10,000	10,000
					10,000	10,000	10,000
	Exhibitions and receptions in the Third Street Gallery. Four to five exhibitions are scheduled for each year.						

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 200 - Rec & Culture - Arts							
COMMODITIES							
120-200-632-14	Mayor's Arts Awards	1,245	1,400	2,000	2,000	2,000	2,000
					2,000	2,000	2,000
	Mayor’s Arts Awards event is in October of even years, with award-maker contract as well as nomination promotions beginning in May. - Awards (made by a local artist) - Nomination promotions - Event printing (e.g. award certificates, signage, table tents, event programs) - Catered refreshments - Musician and speaker fees						
120-200-632-40	Department Supplies	847	918	4,000	4,000	4,000	4,000
					4,000	4,000	4,000
	Arts Department staff, MAC, and community volunteer recognition. FY2024 includes cost for chairs for Arts Manager & Administrative Specialist.						
120-200-642-19	Events & Programs	7,699	8,764	9,000	9,000	9,000	9,000
					9,000	9,000	9,000

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 200 - Rec & Culture - Arts							
COMMODITIES							
	Art Events & Programs (not related to the Third Street Gallery) Palouse Plein Air - Registration promotion: Printed postcards and social media image design - Event promotion: Radio and newspaper advertising - Event promotion: Printed postcards and social media image design - Welcome bags for participating artists - Event printing (artwork title cards, awards, award signage) - Catered food and no-host bar for reception - Prizes for winning artists - Juror fees (demonstration, jury, travel – typically sponsored by UI) Poet Laureate Program - Annual Poet Laureate fee - Poetry outreach and education (e.g. Poetry workshops and promotions) Poetry in the Park event - Refreshments - Radio and newspaper advertising - Printed postcards and social media image design, event program Unanticipated event & program costs ICA Public Programs in the Arts (PPA) grant program support (Federal grant revenue)						
120-200-642-21	Entertainment in the Park	2,996	5,011	5,000	5,500	5,500	5,500
					5,500	5,500	5,500
	Entertainment in the Park series - Performer fees - Sponsorship invitation packets - Printed posters, bookmarks, and social media image design - Staff uniforms - Event supplies						
120-200-642-22	MAC Community Band		2,000	2,000	2,000	2,000	2,000
					2,000	2,000	2,000

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 200 - Rec & Culture - Arts							
COMMODITIES							
	Band director's retainer fee for 2-3 full band concerts or small ensemble performances at Entertainment in the Park and/or Moscow Farmers Market						
120-200-642-24	Art Walk	8,285	21,270	22,000	22,000	22,000	22,000
					22,000	22,000	22,000
	Artwalk event costs including: Advertising, printing, and professional design services - Printing: welcome packets, posters, brochures, passports, event signage - Entertainment District supplies: cups & wristbands - Radio and newspaper advertising - Professional design and promotion services Musician contracts (Friendship Square, 1st and Main) Street performance contracts (e.g. magicians, performance artists, dancers) Art demonstrator contracts and supplies Sound technician fee and equipment rental						
120-200-642-25	Community Public Art	12,921	22,620	18,000	18,000	18,000	18,000
					18,000	18,000	18,000
	Community public art projects planned for FY2024. Temporary art collection (includes labor, materials, and artist honoraria) - Vinyl Wraps: 2 replacements, 2 new locations - ITC Sculpture Garden: 4 new installations - Artwork title signage Public art outreach and promotion - Public art promotions (printing of updated PA brochure/trail map) - Community information and feedback sessions Unanticipated public art expenses						
120-200-647-10	Travel & Meetings	640	3,281	1,500	1,500	1,500	1,500
					1,500	1,500	1,500
	General travel and meeting expenses for the Arts Department staff. Includes refreshments for staff, Commission, and community member meetings.						

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 200 - Rec & Culture - Arts							
COMMODITIES							
120-200-648-10	Dues, Subscriptions & Memberships			6,200	6,200	6,200	6,200
					6,200	6,200	6,200
	Subscriptions and memberships for Arts Department staff, including Submittable submission management software subscription, American for the Arts membership, Public Art Magazine. -Submittable software was moved to this line item, previously funded in Information Systems (6,000)						
120-200-649-10	Professional Development	2,603	371	2,500	2,500	2,500	2,500
					2,500	2,500	2,500
	Professional development for Arts Department staff.						
120-200-658-10	Repair & Maintenance	30	3,564	5,000	5,000	5,000	5,000
					5,000	5,000	5,000
	Repair and maintenance of City of Moscow public art inventory, including permanent, temporary, and portable collections.						
120-200-669-10	Miscellaneous Services & Charges	1					
	Charges for banking and credit card services.						
120-200-680-00	Information Systems Services	14,530	15,010	13,350	14,160	14,160	14,160
					14,160	14,160	14,160
	Annual charge for Information Systems services. This allocation has increased to reflect depreciation of equipment and service.						
COMMODITIES		60,352	95,478	106,950	108,260	108,260	108,260
TRANSFERS TO							
120-200-890-95	Transfer To: IS	1,000	6,200				
	Transfer to Information Systems Fund for the purchase of minor and capital equipment.						
TRANSFERS TO		1,000	6,200				
Totals for dept 200 - Rec & Culture - Arts		202,433	257,910	285,062	300,318	300,318	300,318

MEMORANDUM

To: Mayor Bettge and the Moscow City Council
From: Megan Cherry, Arts Manager
c: Cody Riddle, Deputy City Supervisor, Community Development
Date: February 15, 2023
Re: FY24 MAC Budget Request

The Moscow Arts Commission requests funding during fiscal year 2024 to support the MAC's outreach to the community through its arts education program, MACtivities, and through interactive features to be incorporated into the annual Entertainment in the Park event. The Commission requests a total of $3000 in FY24 to support these goals.

The MACtivities program weaves interactive art-making activities into the existing events and programs offered by the Arts Department. A recent example is the button-making workshop presented during the Artwalk Season Finale on June 16, 2022. These features offer community members access to art-making spaces, supplies, and instruction by MAC volunteers. The MAC intends to present up to three MACtivities workshops during FY24, with an anticipated cost of $500 each, for a total of $1500.

Entertainment in the Park is an annual event that features entertainment for children and families at East City Park. One of the most popular performers at the event is The Reptile Man, who brings a menagerie of turtles, snakes, and lizards to educate and entertain the kids. Because of the wild popularity of this performer, MAC members and Arts staff have established Shelly the Turtle as a mascot for the event. The MAC proposes to increase awareness of the program and Shelly by creating a photo booth that can be installed at the event. It will include an event-branded backdrop as well as turtle shell costumes in three sizes. Audience members will be invited to photograph themselves in front of the backdrop while wearing the turtle shells. The anticipated cost for the backdrop and the shells is $1500.

The Moscow Arts Commission takes pride in its role of providing good art and good cheer to the Moscow community, and thanks the Mayor and City Council for consideration of this proposal.

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GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 210 - Rec & Culture - Community Events							
PERSONNEL SERVICES							
120-210-510-11	Full-Time Wages	90,036	85,818	104,736	114,543	114,543	114,543
					114,543	114,543	114,543
	Wages for Community Events Department personnel, including Community Events Manager and Community Events Administrative Specialist.						
120-210-510-15	Part-Time Wages	3,715			3,016	3,016	3,016
					3,016	3,016	3,016
	Wages for part-time and seasonal personnel per established Seasonal Kinds and Levels and Salary Schedule.						
120-210-510-19	Overtime		252				
120-210-520-21	FICA Taxes	5,927	6,396	8,012	8,993	8,993	8,993
					8,993	8,993	8,993
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
120-210-520-22	PERSI (State Retirement)	9,813	10,195	12,506	13,459	13,459	13,459
					13,459	13,459	13,459
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
120-210-520-23	Unemployment Insurance	362		314	353	353	353
					353	353	353
	Estimated payments to Idaho Department of Labor for unemployment claims.						
120-210-520-24	Worker's Compensation	181	90	1,188	1,317	1,317	1,317
					1,317	1,317	1,317
	Premiums paid to Idaho State Insurance Fund for worker’s compensation insurance.						
120-210-520-25	Health & Accident Insurance	19,696	14,220	19,076	21,206	21,206	21,206
					21,206	21,206	21,206
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 55% of dependent premiums. Includes medical, dental, and vision benefits.						
120-210-520-26	Life Insurance	351	333	734	796	796	796
					796	796	796

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 210 - Rec & Culture - Community Events							
PERSONNEL SERVICES							
	Premiums paid to United Heritage Insurance for life insurance on behalf of employees. Benefits are equal to employee's annual salary.						
PERSONNEL SERVICES		130,081	117,304	146,566	163,683	163,683	163,683
CONTRACTUAL							
120-210-642-10	Professional Services	10,500	4,050	6,100	6,000	6,000	6,000
					6,000	6,000	6,000
	Professional service expenses - Brand merchandise and maintenance - Backyard Harvest SNAP contract - Substitute sound technician services for three events						
120-210-670-35	Farmers Market Commission	608	1,918	2,500	3,500	3,500	3,500
					3,500	3,500	3,500
	Farmers Market Commission expenses including training and conference opportunities. - Washington State Farmers Market Association conference registration and travel expenses, or other similar opportunity (795) - Outreach and promotional items in support of the Moscow Farmers Market (825)						
CONTRACTUAL		11,108	5,968	8,600	9,500	9,500	9,500
COMMODITIES							
120-210-631-05	Office Supplies	150	881	725	750	750	750
					750	750	750
	Expenses for office supplies, including paper, binders, and other miscellaneous supplies.						
120-210-631-10	Postage Expense	366	323	400	450	450	450
					450	450	450
	Miscellaneous mailing expenses for the Community Events Department.						
120-210-632-02	Uniform Expense	586	550	500	500	500	500
					500	500	500
	Expenses for shirts, hats, safety vests and other clothing necessary for staff.						

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 210 - Rec & Culture - Community Events							
COMMODITIES							
120-210-632-40	Department Supplies	3,378	3,388	4,000	4,000	4,000	4,000
					4,000	4,000	4,000
	Department supply expenses including a-boards, chairs, cord covers, extension cords, garbage bins, minor music equipment, tables, tents, tent lights, tent sidewalls, tent weights, wagons, etc.						
120-210-632-56	Moscow Farmers Market Programs	6,005	13,491	16,275	16,875	16,875	16,875
					16,875	16,875	16,875
	Moscow Farmers Market program expenses including: - Annual vendor orientation (awards, catering, etc.) - Annual poster: artist contract, design, and printing - Bicycle Benefits reimbursements - Farm site visits (meals, travel, etc. for Manager and 2-4 commission members) - General advertising and marketing - Live entertainment contracts - Special events (4th of July, National Farmers Market Week Celebration, Halloween Costume Contest, etc.) - Youth programs (Little Free Gardens, Kids Tent, POP Club!) - Merchandise - Off-season classes and workshops						
120-210-642-27	Community Event Programs	9,609	18,356	16,000	18,100	18,100	18,100
					18,100	18,100	18,100
	Other Community Event expenses - Mayor's Golf Tournament (August) - The Block Party (September) - Moscow Chamber of Commerce Downtown Trick-or-Treat (October) - Light up the Season (December)						
120-210-644-10	Advertising & Publishing	1,407	3,294	3,500	3,800	3,800	3,800
					3,800	3,800	3,800
	Other Community Event marketing and advertising expenses.						
120-210-647-10	Travel & Meetings	455	783	2,500	2,000	2,000	2,000
					2,000	2,000	2,000

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 210 - Rec & Culture - Community Events							
COMMODITIES							
	Conference, meeting, and travel expenses.						
120-210-648-10	Dues, Subscriptions & Memberships	1,066	338	2,500	2,000	2,000	2,000
					2,000	2,000	2,000
	Dues, licenses, memberships, and subscriptions - FARE Idaho member - Farmers Market Coalition member - Farmspread/Marketspread subscription - Idaho Farmers Market Association member - Idaho State Department of Agriculture Nursery license - Idaho Public Health Department food permit license - Spotify account						
120-210-649-10	Professional Development		516	5,500	5,000	5,000	5,000
					5,000	5,000	5,000
	Professional development expenses - Washington State Farmers Market Association conference - InTents Conference - Main Street Now conference - Social Media Summit conference - WSU Strategic Communications online graduate certificate - Other conferences, trainings, webinars, and workshops						
120-210-658-10	Repair & Maintenance	837	103	700	600	600	600
					600	600	600
	Maintenance and repair expenses for department supplies.						
120-210-669-10	Miscellaneous Services & Charges	1,793	2,102	2,000	2,000	2,000	2,000
					2,000	2,000	2,000
	Charges for banking and credit card services.						
120-210-680-00	Information Systems Services	9,680	10,580	11,190	13,610	13,610	13,610
					13,610	13,610	13,610

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 210 - Rec & Culture - Community Events							
COMMODITIES							
	Annual charge for Information Systems services. This allocation has increased to reflect depreciation of equipment and service.						
120-210-690-10	Minor Equipment		3,500	2,000	2,000	2,000	2,000
					2,000	2,000	2,000
	Minor equipment expenses less than $5,000 and more than $999. No purchases planned for FY2024.						
COMMODITIES		35,332	58,205	67,790	71,685	71,685	71,685
TRANSFERS TO							
120-210-890-95	Transfer To: IS	1,200	3,400	1,000			
	Transfer to Information Systems Fund for the purchase of minor and capital equipment.						
TRANSFERS TO		1,200	3,400	1,000			
Totals for dept 210 - Rec & Culture - Community Events		177,721	184,877	223,956	244,868	244,868	244,868
TOTAL APPROPRIATIONS		3,134,805	3,173,117	3,751,662	3,881,145	3,881,145	3,881,145
NET OF REVENUES/APPROPRIATIONS - FUND 120		70,979	315,964				

City of Moscow
Administration

Memo

To: Bill Belknap, City Supervisor

Cc: Cody Riddle, Deputy City Supervisor

From: Amanda Argona, Community Events Manager

Date: April 14, 2023

Re: Farmers Market Commission budget request

The Farmers Market Commission guides the vision and values of the Moscow Farmers Market. It is the duty of the Commission to suggest ways to promote and improve the Market, propose and/or review Market policies, keep abreast of trends and opportunities for advancing Market interests, products, standards, and offerings, and to otherwise act in an advisory role to City Council. The Commission reports to City Council annually in September and advises City staff as needed. Commission members represent the various constituencies of the Market, including vendors, patrons, and downtown businesses.

The Commission requests $3,500 for FY24. This year, two members are attending the Washington State Farmers Market Association conference in Leavenworth, WA from Feb. 23-25. Due to schedule conflicts and costs, no members are able to attend the InTents Conference in San Diego, CA. The request increase is due to increased travel costs. The primary use of the Commission's budget is to attend conferences and workshops that provide trends and insights affecting Farmers Markets. The secondary use is for the purchasing of outreach and promotional items in support of the Market at tabling and community events. In 2022, the Commission used funds to purchase aprons with Market branding for use during Rapid Market Assessments as means of identifying members and volunteers and holding RMA materials like clicker counters and stickers for dot surveys. They were immensely successful when engaging the public and the Commission is interested in purchasing more to accommodate student volunteers during the months of Aug.-Oct. Their tabling/event schedule for 2023 includes May 13, Jun. 24, Aug. 12, and Oct. 28 at Market, with identified RMA customer counts generally falling on the last Sat. of each month. The purchasing of promotional items has allowed the Market to have a presence at other events that Commission members attend in their professional capacities, such as Moscow Chamber of Commerce + Visitor Center and University of Idaho.

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
INTERGOVERNMENTAL REVENUES							
121-000-438-14	MSD Community Playfields	64,209	69,153	78,955	97,092	97,092	97,092
					97,092	97,092	97,092
	Moscow School District (MSD) share of the maintenance of the MSD Community Playfields.						
INTERGOVERNMENTAL REVENUES		64,209	69,153	78,955	97,092	97,092	97,092
CHARGES FOR SERVICES							
121-000-450-45	Facility Use Fees - MSDCP		390	3,500	4,800	4,800	4,800
					4,800	4,800	4,800
	Revenue for rental of fields for sport clubs. - $10/person fee for use of fields - Includes all field maintenance for league and tournament play						
CHARGES FOR SERVICES			390	3,500	4,800	4,800	4,800
TRANSFERS IN							
121-000-498-01	Transfer In: General Fund	64,088	72,674	71,903	98,170	98,170	98,170
					98,170	98,170	98,170
	Transfer in from General Fund for City of Moscow share of the maintenance of the MSD Community Playfields.						
TRANSFERS IN		64,088	72,674	71,903	98,170	98,170	98,170
OTHER FINANCING SOURCES							
121-000-900-00	Fund Balance - Unassigned			150,318	51,421	51,421	51,421
					51,421	51,421	51,421
	Fund Balance Carryover						
OTHER FINANCING SOURCES				150,318	51,421	51,421	51,421
Totals for dept 000 -		128,297	142,217	304,676	251,483	251,483	251,483
TOTAL ESTIMATED REVENUES		128,297	142,217	304,676	251,483	251,483	251,483

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 185 - MSDCP							
PERSONNEL SERVICES							
121-185-510-11	Full-Time Wages	30,438	40,886	35,084	38,447	38,447	38,447
					38,447	38,447	38,447
	Wages for MSD Community Playfields personnel, including one Parks Maintenance Worker at 75% (shared with Recreation & Culture - Parks).						
121-185-510-15	Part-Time Wages	3,848	11,773	13,433	13,433	13,433	13,433
					13,433	13,433	13,433
	Wages for part-time and seasonal personnel per established Seasonal Kinds and Levels and Salary Schedule. Half of position expense offest by revenues from Moscow School District for Moscow School District Community Playfields Agreement.						
121-185-510-19	Overtime	319	186	2,000	2,000	2,000	2,000
					2,000	2,000	2,000
	Overtime for Parks position assigned to ballfields.						
121-185-520-21	FICA Taxes	2,646	3,927	3,865	4,122	4,122	4,122
					4,122	4,122	4,122
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
121-185-520-22	PERSI (State Retirement)	3,430	4,943	4,428	4,753	4,753	4,753
					4,753	4,753	4,753
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
121-185-520-23	Unemployment Insurance	655		152	162	162	162
					162	162	162
	Estimated payments to Idaho Department of Labor for unemployment claims.						
121-185-520-24	Worker's Compensation	1,213	991	2,026	2,317	2,317	2,317
					2,317	2,317	2,317
	Premiums paid to Idaho State Insurance Fund for worker’s compensation insurance.						
121-185-520-25	Health & Accident Insurance	5,526	7,992	7,154	7,952	7,952	7,952
					7,952	7,952	7,952
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 55% of dependent premiums. Includes medical, dental, and vision benefits.						

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 185 - MSDCP							
PERSONNEL SERVICES							
121-185-520-26	Life Insurance	135	166	250	272	272	272
					272	272	272
	Premiums paid to United Heritage Insurance for life insurance on behalf of employees. Benefits are equal to employee's annual salary.						
PERSONNEL SERVICES		48,210	70,864	68,392	73,458	73,458	73,458
CONTRACTUAL							
121-185-668-10	Insurance	860	853	968	1,873	1,873	1,873
					1,873	1,873	1,873
	Annual premium for property, general liability, errors and omissions, auto and uninsured motorist and crime. Numbers provided by the Finance Department						
CONTRACTUAL		860	853	968	1,873	1,873	1,873
COMMODITIES							
121-185-632-02	Uniform Expense			475	525	525	525
					525	525	525
	Replacement of uniform shirts, coats, and hats for employees. - Full time (200) - Boot allowance (50) - Raingear (50) - High Visible jacket (75) - Seasonal Worker (100)						
121-185-632-40	Department Supplies	8,000	4,801	5,813	6,000	6,000	6,000
					6,000	6,000	6,000
	Operating supplies and minor tools utilized by the Department in maintaining parks facilities (5,313). - Shrub, tree replacements (500)						
121-185-638-10	Chemicals	8,436	3,082	8,500	9,200	9,200	9,200
					9,200	9,200	9,200
	Fertilizer and herbicides/pesticides used in the maintenance of grounds. - Fertilizer (5,250) - Herbicide (3,250)						

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 185 - MSDCP							
COMMODITIES							
121-185-649-10	Professional Development		1,074	400	400	400	400
					400	400	400
	Continuing education credits						
121-185-650-10	Janitorial Services & Supplies	173	214	251	322	322	322
					322	322	322
	Janitorial supplies for restroom facility.						
121-185-653-10	Trash & Container Service	2,089	2,781	1,950	1,891	1,891	1,891
					1,891	1,891	1,891
	Trash and dumpster service. All City departments make every effort to recycle and follow sustainability purchasing guidelines. Includes projected 3% increase.						
121-185-658-20	R & M - Grounds	16,500	8,105	24,250	24,250	24,250	24,250
					24,250	24,250	24,250
	Various materials, services and rental of equipment used to maintain grounds. Includes new items including mound clay, warning track material, trash receptacles, irrigation supplies, infield pumice conditioner, and turf paint. (12,000) - Over reseeding (1,000) - Four (4) pallets of turface (4,000) - One (1) pallet of warning track surface (750) - Replacement of backstop padding for one field (1,500) - Replacement of backstop netting. This is the first of 6 nets. (5,000)						
121-185-658-30	R & M - Buildings	1,228	5,194	1,963	2,230	2,230	2,230
					2,230	2,230	2,230
	Materials used to repair and maintain the restroom and storage buildings ($463). - Resurface bathroom floors. (1,500)						
121-185-658-40	R & M - Equipment	1,711	5,612	10,014	5,000	5,000	5,000
					5,000	5,000	5,000
	Materials and parts to maintain parks minor maintenance equipment, furnishings, and other minor equipment (1,000).						
121-185-685-01	Fleet Services Supplies	5,875	5,875	5,875	5,875	5,875	5,875
					5,875	5,875	5,875

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 185 - MSDCP							
COMMODITIES							
	Vehicle charges for fuel assigned to operations. In an effort to maximize sustainable practices, all users of the City Fleet are trained in the Moscow EcoDriver Program. In addition, Fleet Management works to decrease consumption and emissions by rotating out old and less efficient vehicles and staying abreast of new technologies.						
121-185-685-02	Fleet Services R&M	7,010	7,010	7,010	7,010	7,010	7,010
					7,010	7,010	7,010
	Vehicle charges for repair and maintenance.						
COMMODITIES		51,022	43,748	66,501	62,703	62,703	62,703
TRANSFERS TO							
121-185-890-30	Transfer To: Capital Projects			110,793	55,427	55,427	55,427
					55,427	55,427	55,427
	Transfer to Capital Projects						
121-185-890-90	Transfer To: Fleet Fund	4,011	4,011	8,022	8,022	8,022	8,022
					8,022	8,022	8,022
	Transfer to Fleet Management for new or replacement vehicles or equipment.						
TRANSFERS TO		4,011	4,011	118,815	63,449	63,449	63,449
CONTINGENCY							
121-185-900-10	Operating Contingency			50,000	50,000	50,000	50,000
					50,000	50,000	50,000
	Funds for unanticipated operational needs.						
CONTINGENCY				50,000	50,000	50,000	50,000
Totals for dept 185 - MSDCP		104,103	119,476	304,676	251,483	251,483	251,483
TOTAL APPROPRIATIONS		104,103	119,476	304,676	251,483	251,483	251,483
NET OF REVENUES/APPROPRIATIONS - FUND 121		24,194	22,741				

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City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
TRANSFERS IN							
123-000-498-01	Transfer In: General Fund	106,100	139,224	159,420	131,540	131,540	131,540
					131,540	131,540	131,540
	Transfer in from the General Fund for the operation of the 1912 Center.						
TRANSFERS IN		106,100	139,224	159,420	131,540	131,540	131,540
OTHER FINANCING SOURCES							
123-000-900-00	Fund Balance - Unassigned				24,900	24,900	24,900
					24,900	24,900	24,900
	Fund Balance Carryover						
OTHER FINANCING SOURCES					24,900	24,900	24,900
Totals for dept 000 -		106,100	139,224	159,420	156,440	156,440	156,440
TOTAL ESTIMATED REVENUES		106,100	139,224	159,420	156,440	156,440	156,440

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 190 - 1912 Center							
CONTRACTUAL							
123-190-642-10	Professional Services	60,000	84,000	84,000	84,000	84,000	84,000
					84,000	84,000	84,000
	Annual management payment per contract with Heart of the Arts.						
123-190-668-10	Insurance	2,437	2,659	2,500	2,500	2,500	2,500
					2,500	2,500	2,500
	Annual premium for property, general liability, errors and omissions, auto and uninsured motorist and crime. Service provided by Idaho Counties Risk Management Program (ICRMP).						
CONTRACTUAL		62,437	86,659	86,500	86,500	86,500	86,500
COMMODITIES							
123-190-652-20	Utility Expense	35,000	45,000	45,000	45,000	45,000	45,000
					45,000	45,000	45,000
	Utility expense per the agreement between the Heart of the Arts, Inc. and the City. Includes janitorial expenses.						
123-190-658-30	R & M - Buildings	4,596		1,000			
	Materials and services to maintain the 1912 Building per lease agreement with Heart of the Arts Inc.						
COMMODITIES		39,596	45,000	46,000	45,000	45,000	45,000
CAPITAL OUTLAY							
123-190-770-73	Improvements		21,180	19,920	17,940	17,940	17,940
					17,940	17,940	17,940
	Improvements to the 1912 Center. - Replacement of the west side Great Room furnace (11,040) - West entrance acrylic concrete resurfacing (6,900)						
CAPITAL OUTLAY			21,180	19,920	17,940	17,940	17,940
CONTINGENCY							
123-190-900-10	Operating Contingency			7,000	7,000	7,000	7,000
					7,000	7,000	7,000

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 190 - 1912 Center							
CONTINGENCY							
	Unanticipated operating expenses. Separate operation funds, such as a special revenue fund, enterprise fund or internal fund, require a budgeted contingency to assure that sufficient funds are contained with the separate operating fund to meet unanticipated and/or emergency expenses. The 1912 Center is a Special Revenue Fund.						
CONTINGENCY				7,000	7,000	7,000	7,000
Totals for dept 190 - 1912 Center		102,033	152,839	159,420	156,440	156,440	156,440
TOTAL APPROPRIATIONS		102,033	152,839	159,420	156,440	156,440	156,440
NET OF REVENUES/APPROPRIATIONS - FUND 123		4,067	(13,615)				

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City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
CHARGES FOR SERVICES							
128-000-443-00	User Fees	38,783	36,002	37,680	42,850	42,850	42,850
					42,850	42,850	42,850
	Lease revenues from Intermodal Transit Center tenants (University of Idaho, Regional Public Transportation dba. SMART).						
CHARGES FOR SERVICES		38,783	36,002	37,680	42,850	42,850	42,850
OTHER REVENUES							
128-000-479-00	Miscellaneous Revenue	170	198		200	200	200
					200	200	200
	Miscellaneous Intermodal Transit Center facility use revenues. Includes University of Idaho's share of extraordinary maintenance or capital improvement of the Intermodal Transit Center.						
OTHER REVENUES		170	198		200	200	200
OTHER FINANCING SOURCES							
128-000-900-01	Fund Balance - Assigned			61,185			
	Fund Balance Carryover						
OTHER FINANCING SOURCES				61,185			
Totals for dept 000 -		38,953	36,200	98,865	43,050	43,050	43,050
TOTAL ESTIMATED REVENUES		38,953	36,200	98,865	43,050	43,050	43,050

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 198 - Transit Center							
CONTRACTUAL							
128-198-668-10	Insurance	2,673	2,917	2,500	2,500	2,500	2,500
					2,500	2,500	2,500
	Annual premium for property, general liability, errors and omissions, auto and uninsured motorist and crime. Service provided by Idaho Counties Risk Management Program (ICRMP).						
CONTRACTUAL		2,673	2,917	2,500	2,500	2,500	2,500
COMMODITIES							
128-198-632-40	Department Supplies	1,880	1,998	4,200	2,000	2,000	2,000
					2,000	2,000	2,000
	Building supplies including trash bag liners, paper towels, floor mats and other building supplies.						
128-198-650-10	Janitorial Services & Supplies	11,991	12,545	7,240	12,318	12,318	12,318
					12,318	12,318	12,318
	Custodial services for Intermodal Transit Center facility. Includes semi-annual carpet and window cleaning (1,300).						
128-198-652-10	Heat, Lights & Utilities	915	1,172	1,025	2,116	2,116	2,116
					2,116	2,116	2,116
	Utility expenses for natural gas and electricity at the Transit Center. Includes a projected 15.4% electric and 3.5% gas increase from Avista.						
128-198-653-10	Trash & Container Service		51		62	62	62
					62	62	62
	Recycling Tote						
128-198-658-30	R & M - Buildings	4,052	5,435	7,400	7,400	7,400	7,400
					7,400	7,400	7,400
	Materials and services to maintain the Transit Center.						
128-198-658-40	R & M - Equipment	325	171	1,500	1,500	1,500	1,500
					1,500	1,500	1,500
	Repair of furnishings and equipment such as fire extinguishers and furniture.						
COMMODITIES		19,163	21,372	21,365	25,396	25,396	25,396

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 198 - Transit Center							
TRANSFERS TO							
128-198-890-30	Transfer To: Capital Projects			75,000			
	Transfer to Capital Projects						
TRANSFERS TO				75,000			
ENDING FUND BALANCE							
128-198-990-01	Ending Fund Balance - Assigned				15,154	15,154	15,154
					15,154	15,154	15,154
	Intermodal Transit Center capital improvement/repair accumulation. This item is intended to establish an annually funded reserve account to fund long-term future facility improvements and repairs.						
ENDING FUND BALANCE					15,154	15,154	15,154
Totals for dept 198 - Transit Center		21,836	24,289	98,865	43,050	43,050	43,050
TOTAL APPROPRIATIONS		21,836	24,289	98,865	43,050	43,050	43,050
NET OF REVENUES/APPROPRIATIONS - FUND 128		17,117	11,911				

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GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
CHARGES FOR SERVICES							
220-000-446-01	Water Base Residential	1,988,434	2,134,071	2,235,095	2,343,097	2,343,097	2,343,097
					2,343,097	2,343,097	2,343,097
	Residential Base fees support operations and capital improvements as identified in the 2020 Water/Sewer Rate Study which programmed a 4.0% rate increase for						
220-000-446-05	Residential Consumption	1,476,250	1,308,963	1,567,821	1,630,534	1,630,534	1,630,534
					1,630,534	1,630,534	1,630,534
	Residential Consumption fees support operations and capital improvements as identified in the 2020 Water/Sewer Rate Study which programmed a 4.0% rate increase for FY2024.						
220-000-446-23	Commercial Consumption	1,791,233	1,732,685	1,917,679	1,994,386	1,994,386	1,994,386
					1,994,386	1,994,386	1,994,386
	Commercial Consumption fees support operations and capital improvements as identified in the 2020 Water/Sewer Rate Study which programmed a 4.0% rate increase for FY2024.						
220-000-446-24	Water Base Commercial	1,132,895	1,200,369	1,255,273	1,311,866	1,311,866	1,311,866
					1,311,866	1,311,866	1,311,866
	Commercial Base fees support operations and capital improvements as identified in the 2020 Water/Sewer Rate Study which programmed a 4.0% rate increase for FY2024.						
220-000-447-43	Meter Installations	126,895	87,691	113,068	117,591	117,591	117,591
					117,591	117,591	117,591
	Fees for the installation of meters for new water services. Programmed 4.0% rate increase for FY2024 per 2020 Water/Sewer Rate Study.						
220-000-447-45	Turn On/Off Fees	(105)	(60)	2,200	500	500	500
					500	500	500
	Fee charged for meters turned on/off for non-payment of water bills.						
CHARGES FOR SERVICES		6,515,602	6,463,719	7,091,136	7,397,974	7,397,974	7,397,974
INVESTMENT EARNINGS							
220-000-471-00	Investment Earnings	17,943	25,155	20,000	81,300	81,300	81,300
					81,300	81,300	81,300
	Interest earned on water revenue investments.						

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
INVESTMENT EARNINGS							
INVESTMENT EARNINGS		17,943	25,155	20,000	81,300	81,300	81,300
REFUNDS AND REIMBURSEMENTS							
220-000-479-01	Refunds & Reimbursements	10,493	2,781	10,000	10,000	10,000	10,000
					10,000	10,000	10,000
	Refunds or reimbursement from outside sources such as insurance reimbursements.						
REFUNDS AND REIMBURSEMENTS		10,493	2,781	10,000	10,000	10,000	10,000
OTHER REVENUES							
220-000-475-00	General Facility Charges	297,330	164,700	206,599	214,863	214,863	214,863
					214,863	214,863	214,863
	Fees charged to developments for connection to the water system and to address impacts of the development. Revenue received is directed to Water System Capital Improvements.						
OTHER REVENUES		297,330	164,700	206,599	214,863	214,863	214,863
OTHER FINANCING SOURCES							
220-000-900-05	Fund Balance - Restricted			486,359	1,517,663	1,517,663	1,517,663
					1,517,663	1,517,663	1,517,663
	Fund Balance Carryover - Restricted						
OTHER FINANCING SOURCES				486,359	1,517,663	1,517,663	1,517,663
Totals for dept 000 -		6,841,368	6,656,355	7,814,094	9,221,800	9,221,800	9,221,800
TOTAL ESTIMATED REVENUES		6,841,368	6,656,355	7,814,094	9,221,800	9,221,800	9,221,800

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 220 - Water							
PERSONNEL SERVICES							
220-220-510-11	Full-Time Wages	898,823	811,575	987,579	1,041,466	1,041,466	1,041,466
					1,041,466	1,041,466	1,041,466
	Wages for the Water Department personnel, including Deputy City Supervisor Public Works & Services at 15% (shared with Buildings & Grounds, Recreation & Culture - Parks, Streets, Sewer, Stormwater, Sanitation and Fleet); Public Utility Manager Water & Water Reclamation at 50% (shared with Sewer); Public Utility Planning Manager at 45% (shared with Sewer and Stormwater); Environmental Services Group Manager at 40% (shared with Sewer and Stormwater); Water Production Supervisor; Water Distribution Supervisor; Environmental Services Regulatory Programs & Projects Supervisor at 33% (shared with Sewer and Stormwater); Environmental Compliance Inspector at 25% (shared with Sewer and Stormwater); Environmental Conservation Specialist at 40% (shared with Sewer, Stormwater and Sanitation); Utility Locate Technician at 35% (shared with Street, Sewer, Stormwater and Information Systems); Production Senior Operator, Two (2) Production Apprentice Operators, Distribution Senior Operator; Three (3) Distribution Journeyman Operators; Three (3) Distribution Apprentice Operators; and two (2) Administrative Specialists at 50% (shared with Sewer).						
220-220-510-15	Part-Time Wages	8,024	8,381	20,193	21,545	21,545	21,545
					21,545	21,545	21,545
	Wages for part-time and seasonal personnel per established Seasonal Kinds and Levels and Salary Schedule.						
220-220-510-19	Overtime	39,880	43,695	40,000	49,600	49,600	49,600
					49,600	49,600	49,600
	Projected overtime wages for full-time Department employees for call-outs, jobs that don’t finish on time, and compensation to employees for on-call duty.						
220-220-520-21	FICA Taxes	67,437	64,850	80,155	85,115	85,115	85,115
					85,115	85,115	85,115
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
220-220-520-22	PERSI (State Retirement)	108,599	103,195	122,693	128,200	128,200	128,200
					128,200	128,200	128,200
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
220-220-520-23	Unemployment Insurance		1,476	3,143	3,338	3,338	3,338
					3,338	3,338	3,338
	Estimated payments to Idaho Department of Labor for unemployment claims.						
220-220-520-24	Worker's Compensation	20,302	15,676	37,441	41,613	41,613	41,613

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 220 - Water							
PERSONNEL SERVICES							
					41,613	41,613	41,613
	Premiums paid to Idaho State Insurance Fund for worker's compensation insurance.						
220-220-520-25	Health & Accident Insurance	162,035	141,055	224,025	214,504	214,504	214,504
					214,504	214,504	214,504
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 55% of dependent premiums. Includes medical, dental, and vision benefits.						
220-220-520-26	Life Insurance	3,648	3,307	6,826	7,148	7,148	7,148
					7,148	7,148	7,148
	Premiums paid to United Heritage Insurance for life insurance on behalf of employees. Benefits are equal to employee's annual salary.						
PERSONNEL SERVICES		1,308,748	1,193,210	1,522,055	1,592,529	1,592,529	1,592,529
CONTRACTUAL							
220-220-642-10	Professional Services	174,060	94,202	601,010	571,850	571,850	571,850
					571,850	571,850	571,850
	Permit and Consultant Fees for the operation and improvement of the water system, including: - Alternate Water Supply Phase II (Surface Water Reservoir Feasibility Study) (80,000) - Idaho Department of Environmental Quality (IDEQ) fee (for regulatory program) (19,000) - Outside lab services (to meet IDEQ annual sampling requirements) (25,000) - One Call (Utility Locate Service) (3,000) - Water Flow Analysis (30,000) - Adjudication legal services (50,000) - Water Department portion for federally required Department of Transportation (DOT) substance and alcohol testing of drivers who hold a Commercial Driver's License (CDL) (500) - Wisescape maintenance services (5,000) - Water Modeling updates (25,000) - SCADA programming and support (15,000) - Pumps and motor testing (5,000) - Customer portal with Meter Exchange System (25,350) - Water Comp Plan (289,000)						

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 220 - Water							
CONTRACTUAL							
220-220-642-55	VEBA Program	9,000	20,773	10,500	12,000	12,000	12,000
					12,000	12,000	12,000
	Voluntary Employee Benefit Account (VEBA) health savings program.						
220-220-668-10	Insurance	31,681	36,849	40,346	47,036	47,036	47,036
					47,036	47,036	47,036
	Annual premium for property, general liability, errors and omissions, auto and uninsured motorist and crime insurance. Services provided by Idaho Counties Risk Management Program (ICRMP).						
220-220-670-33	PBAC Participation	47,000	47,000	47,000	47,000	47,000	47,000
					47,000	47,000	47,000
	Membership and research funds for Palouse Basin Aquifer Committee (PBAC). - Membership participation fee (27,000) - Research (20,000)						
CONTRACTUAL		261,741	198,824	698,856	677,886	677,886	677,886
COMMODITIES							
220-220-631-05	Office Supplies	6,862	7,242	8,000	8,000	8,000	8,000
					8,000	8,000	8,000
	Supplies for the Water Department.						
220-220-631-10	Postage Expense	3,047	1,725	7,000	9,000	9,000	9,000
					9,000	9,000	9,000
	Regular postage expense. Includes postage expenses for the Customer Confidence Report, the Cross Connection Control Program, and Lead Copper Rule Revision Notification.						
220-220-631-20	Printing & Binding	4,298	5,788	8,000	8,000	8,000	8,000
					8,000	8,000	8,000
	Federal mandated publication of the Consumer Confidence Report, newspaper ads, National Water Week brochures, and conservation flyers and displays. Also includes printing related to Cross Connection Control Program per regulatory compliance.						
220-220-632-02	Uniform Expense	4,874	3,078	6,725	6,725	6,725	6,725

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 220 - Water							
COMMODITIES							
					6,725	6,725	6,725
	Purchase and replacement of work apparel for Water Department full-time and seasonal staff, including safety equipment.						
220-220-632-40	Department Supplies	147,072	154,271	280,000	125,000	125,000	125,000
					125,000	125,000	125,000
	Small tools and equipment, software, batteries, break room supplies, personal protection equipment, hip boots, miscellaneous supplies (cutting blades, fittings, respirator cartridges, and calibration gas) purchased for use or consumption in the water department.						
220-220-632-50	Lab Supplies	3,987	8,876	7,500	8,175	8,175	8,175
					8,175	8,175	8,175
	Supplies for water sampling and testing operations to monitor water quality.						
220-220-632-80	Other Miscellaneous Supplies	12,351	13,620	19,000	19,000	19,000	19,000
					19,000	19,000	19,000
	Costs for parts such as hose clamps, keys, locks, film, batteries, brass fittings, gauges, gasket materials, tarps, posts and hand tools. Includes breakroom supplies, charts and shipping materials.						
220-220-635-10	Operations & Maintenance Parts	108,803	72,581	241,000	141,000	141,000	141,000
					141,000	141,000	141,000
	Parts and materials for existing operations and maintenance of the water system such as pipe and pipe fittings, valves and valve boxes, hydrant blocking, copper tubing, poly pipe, and tapping saddles.						
220-220-638-10	Chemicals	27,657	31,598	33,000	37,500	37,500	37,500
					37,500	37,500	37,500
	Chemicals required in the production, treatment, maintenance, and operations of the water system. These include chlorine, potassium permanganate, sodium hypochlorite, and de-chlorination compounds.						
220-220-647-10	Travel & Meetings	2,316	3,871	7,500	7,500	7,500	7,500
					7,500	7,500	7,500

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 220 - Water							
COMMODITIES							
	General travel and meeting expenses for Water Department staff, including meetings associated with: - Water resource - Water conservation and sustainability - Regulatory compliance - Palouse Basin Aquifer Committee - Water adjudication						
220-220-648-10	Dues, Subscriptions & Memberships	1,471	2,009	2,000	3,000	3,000	3,000
					3,000	3,000	3,000
	Industry association dues, trade publications, and membership fees for Water staff. - American Water Works Association - American Public Works Association - National Association of Environmental Professionals - Idaho Rural Water Association - ICLEI - Notary renewals, newspapers and other related publications						
220-220-649-10	Professional Development	13,555	10,350	39,950	34,600	34,600	34,600
					34,600	34,600	34,600
	Professional development for Water Department personnel - Water Staff General Certification Courses (e.g., Competent Person, Traffic Control, Operator training/recertification) (20,000) National conference attendance (e.g., AWWA, North American Water Loss Conference) (10,600) - Environmental Service Group Water Conservation and Sustainability (ESD) (4,000) TOTAL $34,600						
220-220-650-10	Janitorial Services & Supplies	9,155	10,512	13,035	13,509	13,509	13,509
					13,509	13,509	13,509
	Janitorial services and cleaning supplies for the Water Treatment Plant (6808) and Public Works and Services Building (19,144), (Breakdown: Water 35% = $6,700, Sewer 25%, Stormwater 15%, Streets 15%, Sanitation 5%, Fleet 5%). Includes carpet cleaning, floor waxing, window cleaning, etc.						

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 220 - Water							
COMMODITIES							
220-220-652-10	Heat, Lights & Utilities	282,446	278,613	369,989	336,400	336,400	336,400
					336,400	336,400	336,400
	Utility expenses for the Water Treatment Plant necessary to maintain and operate the wells and booster stations and to heat buildings. Amount is the combined rate increase for electrical and natural gas service provided by Avista. Also includes utility expenses related to the Water/Sewer Administrative Office Building which Water and Sewer share the expense (Water 2/3, Sewer 1/3).						
220-220-653-10	Trash & Container Service	1,743	2,030	1,980	1,921	1,921	1,921
					1,921	1,921	1,921
	Trash & dumpster service. All City departments make every effort to recycle and follow sustainability purchasing guidelines.						
220-220-654-10	Rental Property & Equipment	622	586	1,500	33,000	33,000	33,000
					33,000	33,000	33,000
	Fees for rental equipment. FY2024 includes vacuum truck rental fees.						
220-220-658-20	R & M - Grounds	1,747	1,688	6,300	25,000	25,000	25,000
					25,000	25,000	25,000
	Materials and supplies for maintaining Water Department properties.						
220-220-658-30	R & M - Buildings	96,245	158,789	90,000	40,000	40,000	40,000
					40,000	40,000	40,000
	Building maintenance and repairs. - Building maintenance (40,000) TOTAL = $40,000						
220-220-658-40	R & M - Equipment	32,562	140,517	424,000	330,000	330,000	330,000
					330,000	330,000	330,000

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 220 - Water							
COMMODITIES							
	Maintenance & modifications to the chlorination system, cla type valves, electric motor starting equipment, tapping machines, service contracts for meter reading equipment, generator service, and leak detection equipment. FY2024 includes: - Regular repair and maintenance (85,000) - Fire Hydrant Maintenance (60,000) - Abandonment of old infrastructure (50,000) - Fire Pump Variable Frequency Drives [2] (50,000) - Valves for filter plant (45,000) - Valve Replacement/Insertion Program (40,000) TOTAL = $330,000						
220-220-669-10	Miscellaneous Services & Charges	841	152	3,000	3,000	3,000	3,000
					3,000	3,000	3,000
	Purchases which do not clearly fit into other line item categories such as annual credit card fees.						
220-220-669-20	Recruitment Expense	325		2,000	1,000	1,000	1,000
					1,000	1,000	1,000
	Cost of recruitment for new operations employees and summer help.						
220-220-670-30	Water Conservation Program	67,787	39,532	101,000	74,000	74,000	74,000
					74,000	74,000	74,000

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 220 - Water							
COMMODITIES							
	Costs associated with the Water Conservation Program. A decrease is reflected in the Conservation Program for FY2024 to accommodate additional funding for advanced water meter replacement. - Conservation Measures and Rebate Program (30,000) - Devices (12,000) - Wisescape awards (1,000) - Community events (8,000) - Educational and sustainability materials (7,000) - Educational activities (3,000) - Advertising (3,000) - City Wisescape Demonstration Projects (10,000) TOTAL $74,000						
220-220-680-00	Information Systems Services	199,530	219,390	241,420	259,230	259,230	259,230
					259,230	259,230	259,230
	Annual charge for Information Systems services.						
220-220-685-01	Fleet Services Supplies	15,700	15,193	19,451	20,305	20,305	20,305
					20,305	20,305	20,305
	Vehicle charges for fuel. In an effort to maximize sustainable practices, all users of the City Fleet are trained in the Moscow EcoDriver Program. In addition, Fleet Management works to decrease consumption and emissions by rotating out old and less efficient vehicles, using bio-diesel in levels allowed by manufactures and pursuing new technology.						
220-220-685-02	Fleet Services R&M	89,750	76,053	74,347	77,240	77,240	77,240
					77,240	77,240	77,240
	Vehicle charges for repair and maintenance.						
220-220-690-10	Minor Equipment	23,153	8,442	5,000	4,900	4,900	4,900
					4,900	4,900	4,900
	Minor equipment which costs less than $5,000 and more than $999. Purchases for FY2024 include: - Hach Controllers (4,900)						

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 220 - Water							
COMMODITIES							
COMMODITIES		1,157,899	1,266,506	2,012,697	1,627,005	1,627,005	1,627,005
CAPITAL OUTLAY							
220-220-770-73	Improvements	44,502	32,646	30,000	50,000	50,000	50,000
					50,000	50,000	50,000
	Improvements which cost more than $5,000. FY2024 budget includes: - Participation with developers – Over-sizing and City responsibility (30,000)						
220-220-770-78	Meters	72,513	216,650	100,000	440,000	440,000	440,000
					440,000	440,000	440,000
	Meters, service meter boxes and materials for new customer service connections. - New development meters (80,000) - Replacement meters (360,000) Total: $440,000						
CAPITAL OUTLAY		117,015	249,296	130,000	490,000	490,000	490,000
DEBT SERVICE							
220-220-790-83	DEQ #2 Loan Principal	172,424	176,326	180,315	184,168	184,168	184,168
					184,168	184,168	184,168
	Principal payments for DEQ Loan repayment.						
220-220-791-83	DEQ #2 Loan Interest	94,266	90,330	87,907	84,054	84,054	84,054
					84,054	84,054	84,054
	Interest payments for DEQ Loan repayment.						
DEBT SERVICE		266,690	266,656	268,222	268,222	268,222	268,222
TRANSFERS TO							
220-220-890-01	Transfer To: General Fund	1,500,000	1,550,000	1,500,000	1,500,000	1,500,000	1,500,000
					1,500,000	1,500,000	1,500,000
	Transfer to General Fund for services provided in-house by General Fund Departments.						

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 220 - Water							
TRANSFERS TO							
220-220-890-33	Transfer To: Rec & Culture Fund	11,000	16,000	19,206	6,500	6,500	6,500
					6,500	6,500	6,500
	Transfer to Recreation & Culture Fund for mowing services and maintenance services for Water Department properties. The majority of services for FY2024 will be completed by an outside contractor.						
220-220-890-50	Transfer To: Street Fund	238,960	246,130	246,130	253,500	253,500	253,500
					253,500	253,500	253,500
	Transfer to Street Fund						
220-220-890-62	Transfer To: Water Capital	1,869,826	1,122,129	1,157,928	2,448,558	2,448,558	2,448,558
					2,448,558	2,448,558	2,448,558
	Transfers to Water Capital Projects Fund for future capital projects.						
220-220-890-90	Transfer To: Fleet Fund		85,000	109,000	200,000	200,000	200,000
					200,000	200,000	200,000
	Transfer to Fleet Services Fund for the accumulation of funds or acquisition of vehicles or equipment for additions to the fleet or replacement of existing stock in accordance with Fleet Replacement Plan.						
220-220-890-95	Transfer To: IS	89,000	77,500		7,600	7,600	7,600
					7,600	7,600	7,600
	Transfer to Information Systems Fund for the purchase of minor and capital equipment.						
TRANSFERS TO		3,708,786	3,096,759	3,032,264	4,416,158	4,416,158	4,416,158
CONTINGENCY							
220-220-900-10	Operating Contingency			150,000	150,000	150,000	150,000
					150,000	150,000	150,000
	Unanticipated operating expenses. Separate operation funds, such as a special revenue fund, enterprise fund or internal service fund, require a budgeted contingency to assure that sufficient funds are contained within the separate operating fund to meet unanticipated and/or emergency expenses. The Water Fund is an Enterprise Fund.						
CONTINGENCY				150,000	150,000	150,000	150,000
Totals for dept 220 - Water		6,820,879	6,271,251	7,814,094	9,221,800	9,221,800	9,221,800

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
TOTAL APPROPRIATIONS		6,820,879	6,271,251	7,814,094	9,221,800	9,221,800	9,221,800
NET OF REVENUES/APPROPRIATIONS - FUND 220		20,489	385,104				

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GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
CHARGES FOR SERVICES							
230-000-447-01	Residential Sewer	2,918,595	3,050,844	3,113,184	3,208,436	3,208,436	3,208,436
					3,208,436	3,208,436	3,208,436
	Residential Sewer service fees support operations and capital improvements. The 2020 Water Sewer Rate Study recommended fee increases of 2.25% for FY2024.						
230-000-447-13	Commercial Sewer - Low	886,662	886,183	845,153	858,792	858,792	858,792
					858,792	858,792	858,792
	The 2020 Water Sewer Rate Study recommended a new fee structure that combines eight of the previous sewer service fee categories into three new categories. A few fee categories fit into more than one depending on their usage. Commercial Low consists of: - RV - Churches - Bar/Taverns - Other Commercial - Mixed Use - Special Irrigation Fees generated are in support of operations and capital improvements as identified in the 2020 Water/Sewer Rate Study which programmed a 2.25% increase for						
230-000-447-14	Commercial Sewer - Medium	334,337	329,970	300,321	329,069	329,069	329,069
					329,069	329,069	329,069
	The 2020 Water Sewer Rate Study recommended a new fee structure that combines eight of the previous sewer service fee categories into three new categories. A few fee categories fit into more than one depending on their usage. Commercial Medium consists of: - Motels/Hotels - Rooming Houses - Schools - Restaurants - Other Commercial - Mixed Use Fees generated are in support of operations and capital improvements as identified in the 2020 Water/Sewer Rate Study which programmed a 2.25% increase for						
230-000-447-15	Commercial Sewer - High	290,510	303,675	286,866	289,930	289,930	289,930
					289,930	289,930	289,930

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
CHARGES FOR SERVICES							
	The 2020 Water Sewer Rate Study recommended a new fee structure that combines eight of the previous sewer service fee categories into three new categories. A few fee categories fit into more than one depending on their usage. Commercial High consists of: - Restaurants - Other Commercial - Mixed Use Fees generated are in support of operations and capital improvements as identified in the 2020 Water/Sewer Rate Study which programmed a 2.25% increase for						
230-000-447-16	University Sewer Service	1,213,000	1,240,293	1,268,200	1,296,735	1,296,735	1,296,735
					1,296,735	1,296,735	1,296,735
	University Sewer service fees support operations and capital improvements. The 2020 Water Sewer Rate Study recommended fee increases of 2.25% for fiscal year 2024.						
230-000-447-17	Schools	1,892					
	Schools service fees support operations and capital improvements. This line item is no longer in use due to the 2020 Water and Sewer Utility Rate Sudy that restructured sewer rates.						
230-000-447-24	Other Commercial	33,540	36,249	37,114	37,944	37,944	37,944
					37,944	37,944	37,944
	Fees generated are in support of operations and capital improvements as identified in the 2020 Water/Sewer Rate Study which programmed a 2.25% increase for						
230-000-447-30	Apartments	2,015,156	2,066,785	2,109,968	2,155,172	2,155,172	2,155,172
					2,155,172	2,155,172	2,155,172
	Fees generated are in support of operations and capital improvements as identified in the 2020 Water/Sewer Rate Study which programmed a 2.25% increase for						
230-000-447-32	Duplexes	307,927	316,270	323,923	329,835	329,835	329,835
					329,835	329,835	329,835
	Fees generated are in support of operations and capital improvements as identified in the 2020 Water/Sewer Rate Study which programmed a 2.25% increase for						
230-000-447-33	Mobile Homes	288,618	297,014	303,697	310,566	310,566	310,566
					310,566	310,566	310,566
	Fees generated are in support of operations and capital improvements as identified in the 2020 Water/Sewer Rate Study which programmed a 2.25% increase for						
230-000-447-35	Restaurants	(809)					

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
CHARGES FOR SERVICES							
	Restaurants service fees support operations and capital improvements. This line item is no longer in use due to the 2020 Water and Sewer Utility Rate Sudy that restructured sewer rates.						
230-000-447-36	Bars/Taverns	(2,247)					
	Bars/Taverns service fees support operations and capital improvements. This line item is no longer in use due to the 2020 Water and Sewer Utility Rate Sudy that restructured sewer rates.						
230-000-447-37	Mixed Use	32,831	12,346	12,611	15,620	15,620	15,620
					15,620	15,620	15,620
	Fees generated are in support of operations and capital improvements as identified in the 2020 Water/Sewer Rate Study which programmed a 2.25% increase for						
230-000-447-40	Sewer Tap	2,850	1,735	1,890	5,000	5,000	5,000
					5,000	5,000	5,000
	Sewer Tap						
CHARGES FOR SERVICES		8,322,862	8,541,364	8,602,927	8,837,099	8,837,099	8,837,099
INVESTMENT EARNINGS							
230-000-471-00	Investment Earnings	25,119	60,720	13,099	100,000	100,000	100,000
					100,000	100,000	100,000
	Interest income from investments.						
230-000-471-01	Investment Earnings - LGIP (Bonds)	6,230	16,017	2,368	48,850	48,850	48,850
					48,850	48,850	48,850
	Investment Earnings for FY2024						
INVESTMENT EARNINGS		31,349	76,737	15,467	148,850	148,850	148,850
REFUNDS AND REIMBURSEMENTS							
230-000-479-01	Refunds & Reimbursements	12,443	11,326	7,500	7,500	7,500	7,500
					7,500	7,500	7,500
	Refunds or reimbursements from outside sources such as insurance reimbursements.						

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
REFUNDS AND REIMBURSEMENTS							
REFUNDS AND REIMBURSEMENTS		12,443	11,326	7,500	7,500	7,500	7,500
OTHER REVENUES							
230-000-475-00	General Facility Charges	231,905	143,643	180,000	180,000	180,000	180,000
					180,000	180,000	180,000
	Fees charged to developments for connection to the Sewer system and to address impacts of the development. Revenue received is directed to Sewer System Capital Improvements.						
230-000-475-01	General Facility Charges - SE Sewer Dist		9,292	9,800	9,800	9,800	9,800
					9,800	9,800	9,800
	Fees charged to developments for connection to the Southeast Sewer District system and to address impacts of the development in accordance with the sewer service agreement. Funds in this line item are collected and conveyed to the District to fund capital improvement projects to their system.						
OTHER REVENUES		231,905	152,935	189,800	189,800	189,800	189,800
OTHER FINANCING SOURCES							
230-000-900-03	Fund Balance - Unrestricted			232,719	1,069,833	1,069,833	1,069,833
					1,069,833	1,069,833	1,069,833
	Fund Balance Carryover						
OTHER FINANCING SOURCES				232,719	1,069,833	1,069,833	1,069,833
Totals for dept 000 -		8,598,559	8,782,362	9,048,413	10,253,082	10,253,082	10,253,082
TOTAL ESTIMATED REVENUES		8,598,559	8,782,362	9,048,413	10,253,082	10,253,082	10,253,082

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 230 - Sewer							
PERSONNEL SERVICES							
230-230-510-11	Full-Time Wages	864,503	843,500	1,013,955	1,057,222	1,057,222	1,057,222
					1,057,222	1,057,222	1,057,222
	Wages for the Water Reclamation Department personnel, including Deputy City Supervisor Public Works & Services at 15% (shared with General Buildings & Grounds, Recreation & Culture - Parks, Streets, Water, Stormwater, Sanitation and Fleet); Public Utility Manager Water & Water Reclamation at 50% (shared with Water); Public Utility Planning Manager at 45% (shared with Water and Stormwater); Water Conveyance Supervisor; Water Reclamation Facility Supervisor; Environmental Services Group Manager at 40% (shared with Water and Stormwater); Regulatory Programs & Project Supervisor at 34% (shared with Water and Stormwater); Environmental Compliance Inspector at 25% (shared with Water and Stormwater); Environmental Conservation Specialist at 40% (shared with Water, Stormwater and Sanitation); Lab Analyst; Water Reclamation Senior Operator, Water Reclamation Journeyman Operator; three (3) Water Reclamation Apprentice Operators; four (4) Water Conveyance Apprentice Operators, Utility Locate Technician at 35% (shared with Street, Water, Stormwater and Information Systems); Administrative Specialist; and two (2) Administrative Specialists at 50% (shared with Water).						
230-230-510-19	Overtime	27,924	44,629	44,000	46,000	46,000	46,000
					46,000	46,000	46,000
	Overtime costs associated with sewer backups and repairs that require overtime work and on-call employees to monitor the Water Reclamation Facility 7 days a week.						
230-230-520-21	FICA Taxes	64,887	65,713	80,934	84,396	84,396	84,396
					84,396	84,396	84,396
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
230-230-520-22	PERSI (State Retirement)	104,486	105,454	126,320	129,629	129,629	129,629
					129,629	129,629	129,629
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
230-230-520-23	Unemployment Insurance		177	3,174	3,310	3,310	3,310
					3,310	3,310	3,310
	Estimated payments to Idaho Department of Labor for unemployment claims.						
230-230-520-24	Worker's Compensation	15,687	10,831	28,251	30,425	30,425	30,425
					30,425	30,425	30,425
	Premiums paid to Idaho State Insurance Fund for worker’s compensation insurance.						
230-230-520-25	Health & Accident Insurance	166,220	153,607	222,018	200,880	200,880	200,880
					200,880	200,880	200,880

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 230 - Sewer							
PERSONNEL SERVICES							
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 55% of dependent premiums. Includes medical, dental, and vision benefits.						
230-230-520-26	Life Insurance	3,458	3,348	7,053	7,295	7,295	7,295
					7,295	7,295	7,295
	Premiums paid to United Heritage Insurance for life insurance on behalf of employees. Benefits are equal to employee's annual salary.						
PERSONNEL SERVICES		1,247,165	1,227,259	1,525,705	1,559,157	1,559,157	1,559,157
CONTRACTUAL							
230-230-642-10	Professional Services	490,318	271,530	575,150	619,067	619,067	619,067
					619,067	619,067	619,067
	Permit and consultant fees for the operation and improvement of the sewer system and WRF including: - Root Removal Service (80,000) - Outside Lab Analysis (12,000) - Hazardous Waste Disposal (2,000) - Calibration/certification of lab equipment (1,650) - Miscellaneous Professional Services (100,000) - WRRF SCADA system maintenance (25,000) - IPDES Permit Annual Fee (21,262) - Comprehensive Sewer Plan Update (374,655) - Latah Soil & Water Conservation District Support (2,500) TOTAL $619,067.00						
230-230-642-55	VEBA Program	7,000	9,463	7,500	9,000	9,000	9,000
					9,000	9,000	9,000
	Voluntary Employee Benefit Account (VEBA) health savings program.						
230-230-668-10	Insurance	36,880	33,127	35,920	45,351	45,351	45,351

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 230 - Sewer							
CONTRACTUAL							
					45,351	45,351	45,351
	Annual premium for property, general liability, errors and omissions, auto and uninsured motorist and crime. Service provided by Idaho Counties Risk Management Program (ICRMP).						
CONTRACTUAL		534,198	314,120	618,570	673,418	673,418	673,418
COMMODITIES							
230-230-631-05	Office Supplies	6,810	8,420	10,700	11,900	11,900	11,900
					11,900	11,900	11,900
	Supplies for the Sewer Department.						
230-230-631-10	Postage Expense	3,739	374	2,000	2,000	2,000	2,000
					2,000	2,000	2,000
	Regular postage expense, including fats, oils, and grease (FOG) pretreatment mailings, education outreach and shipping of samples.						
230-230-631-20	Printing & Binding	795	567	2,600	2,600	2,600	2,600
					2,600	2,600	2,600
	Publication expense for FOG reduction & pretreatment program and other public outreach efforts.						
230-230-632-02	Uniform Expense	7,826	8,117	7,500	8,000	8,000	8,000
					8,000	8,000	8,000
	Purchase and replacement of work apparel for Sewer Department full-time staff.						
230-230-632-40	Department Supplies	20,885	20,462	22,000	22,000	22,000	22,000
					22,000	22,000	22,000
	Small tools and equipment, software, batteries, break room supplies, personal protection equipment, hip boots, miscellaneous supplies (cutting blades, fittings, respirator cartridges, and calibration gas) purchased for use or consumption in the Sewer Fund operations. Includes FOG reduction education supplies.						
230-230-632-50	Lab Supplies	21,961	26,494	25,000	25,000	25,000	25,000
					25,000	25,000	25,000
	Purchase and replacement of equipment for the WRF lab including: glassware, consumable lab supplies, chemicals, equipment, PPE, and water softener system.						
230-230-638-10	Chemicals	126,201	168,000	157,400	176,520	176,520	176,520

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 230 - Sewer							
COMMODITIES							
					176,520	176,520	176,520
	Bulk chemicals used at the WRRF including: chlorine, sulfur dioxide, polymer, odor masking agents and aluminum sulfate - Chlorine (69,600) - Sulfur Dioxide (24,720) - Polymer (15,000) - Odor Masking Agents (1,200) - Aluminum Sulfate (66,000) TOTAL $176,520.00						
230-230-647-10	Travel & Meetings	2,437	5,084	3,100	3,440	3,440	3,440
					3,440	3,440	3,440
	General travel and meeting expenses for Sewer Department staff, including meetings associated with regulatory compliance and reuse.						
230-230-648-10	Dues, Subscriptions & Memberships	1,478	750	1,500	1,500	1,500	1,500
					1,500	1,500	1,500
	Industry association dues, trade publications, and memberships for Sewer Department staff (e.g., Water Environment Federation, Pacific Northwest Clean Water Association).						
230-230-649-10	Professional Development	16,160	27,663	51,700	34,600	34,600	34,600
					34,600	34,600	34,600
	Professional development for Sewer Department personnel. - Sewer Administration and Staff General Certification Courses (e.g., Competent Person, Traffic Control, Operator training/recertification (20,000) National Conference sttendance (e.g., AWWA, WEF) (10,600) - Environmental Service Group Water Conservation and Sustainability (ESD) (4,000) TOTAL $34,600						
230-230-650-10	Janitorial Services & Supplies	16,693	18,333	12,300	25,595	25,595	25,595
					25,595	25,595	25,595

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 230 - Sewer							
COMMODITIES							
	Janitorial services and cleaning supplies for the WRRF. The Public Works & Services Administrative Office Buildings are split between Water, Sewer, Storm, Streets, Fleet, and Sanitation to share the costs (35% Water, 25% Sewer, 15% Storm, 15% Streets, 5% Sanitation, 5% Fleet). Includes carpet cleaning, floor waxing, window cleaning, etc.						
230-230-652-10	Heat, Lights & Utilities	218,573	231,267	262,751	265,751	265,751	265,751
					265,751	265,751	265,751
	Utility expenses for natural gas and electricity at the WRRF. Also includes utility expenses related to the Water/Sewer Administrative Office Building. Water and Sewer share the expense (Water 2/3, Sewer 1/3).						
230-230-653-10	Trash & Container Service	11,556	12,767	12,467	12,093	12,093	12,093
					12,093	12,093	12,093
	Trash and dumpster services. All City departments make every effort to recycle and follow sustainability purchasing guidelines.						
230-230-653-15	Bio-Solids Disposal	214,969	229,566	229,000	248,373	248,373	248,373
					248,373	248,373	248,373
	Biosolids disposal tipping fee costs. Final rate is dependent upon the negotiated Latah Sanitation Inc. contract for composting and Department Environmental Quality required contingency plan.						
230-230-654-20	Rental Equipment	598		2,000	11,000	11,000	11,000
					11,000	11,000	11,000
	Fees for rental of non-City owned equipment.						
230-230-658-20	R & M - Grounds	3,019	5,414	6,400	9,000	9,000	9,000
					9,000	9,000	9,000
	Maintenance of grounds other than mowing and landscape maintenance. Treated effluent is used on the WRF grounds as part of the reuse program. Included this year is contracted herbicide applications at the conveyance lift stations.						
230-230-658-30	R & M - Buildings	54,958	82,404	61,600	32,000	32,000	32,000
					32,000	32,000	32,000
	Repair and maintenance of sewer fund buildings, including the WRF. - Lift Station Privacy Slats (12,000) - Regular Maintenance and Repair (20,000)						
230-230-658-40	R & M - Equipment	469,566	411,547	529,700	524,100	524,100	524,100

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 230 - Sewer							
COMMODITIES							
					524,100	524,100	524,100
	Includes lift station repairs and parts, maintenance of non-vehicle portion of sewer jet, computers and software, sewer camera, TV parts and repair, fittings, rebuild of rotating elements, standby generator maintenance, HVAC system maintenance, alarm maintenance, and treatment process repairs and parts. - Conveyance South Lift Station Pump Rebuild (15,000) Lift Station Maintenance (25,000) Sewer cleaning unit & transporter components (65,000) Generator Load Test (1,200) TOTAL $106,200 - WRF Regular maintenance and repair (100,000) Anoxic Gearbox Replacement (47,000) Anaerobic Gearbox Replacement (47,000) Generator Repair and Maintenance (47,000) Clarifier Pump Station Rebuild (39,900) Return Activated Sludge Drives (26,500) Nitrate Probe Replacement (20,000) Turbidimeter and Controllers [2] (18,000) Sand Filter Repair Parts (15,000) Flow Meter Calibration [11] (7,500) Generator Maintenance (6,500) Filter Air Compressor Maintenance (6,000) Belt Filter Press Maintenance (5,000) Luminescent Dissolved Oxygen Parts (4,000) Mixed Liquir Suspended Solids Probe Annual Rebuild (1,500) TOTAL $390,900						
230-230-669-10	Miscellaneous Services & Charges	1,456	10,744	11,300	11,300	11,300	11,300
					11,300	11,300	11,300
	Purchases which do not clearly fit into other line item categories such as annual credit card fees (1,500). Also includes disbursement of general facilities charges collected on behalf of the Southeast Sewer District (9,800).						

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 230 - Sewer							
COMMODITIES							
230-230-669-20	Recruitment Expense			1,000	1,000	1,000	1,000
					1,000	1,000	1,000
	Cost of recruitment for new Sewer Fund employees.						
230-230-675-00	Fiscal Agent Fees	350	350	800	800	800	800
					800	800	800
	Bank agent fees for administration of Sewer Revenue Bonds issues.						
230-230-680-00	Information Systems Services	157,210	160,160	198,740	213,140	213,140	213,140
					213,140	213,140	213,140
	Annual charge for Information Systems services. This allocation has increased to reflect depreciation of equipment and service.						
230-230-685-01	Fleet Services Supplies	18,490	18,233	24,045	23,675	23,675	23,675
					23,675	23,675	23,675
	Vehicle charges for fuel. In an effort to maximize sustainable practices, all users of the City Fleet are trained in the Moscow Eco Driver Program. In addition, Fleet Management works to decrease consumption and emissions by rotating out old and less efficient vehicles, using bio-diesel in levels allowed by manufacturers, and staying abreast of new technologies.						
230-230-685-02	Fleet Services R&M	78,060	69,494	74,929	68,140	68,140	68,140
					68,140	68,140	68,140
	Vehicle charges for repair and maintenance.						
230-230-690-10	Minor Equipment	6,313	12,344	26,200	12,100	12,100	12,100
					12,100	12,100	12,100
	Minor equipment which costs less than $5,000 and more than $999. - Return Activated Sludge Rotating Assembly (4,800) - Southeast Lift Station Rotating Assembly (4,800) - Sewer Jet Nozzles (2,500) Total: $12,100						
COMMODITIES		1,460,103	1,528,554	1,736,732	1,745,627	1,745,627	1,745,627
CAPITAL OUTLAY							

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 230 - Sewer							
CAPITAL OUTLAY							
230-230-770-73	Improvements	107,800	82,621	168,000	160,000	160,000	160,000
					160,000	160,000	160,000
	Improvements which cost more than $5,000. FY2024 budget includes prevention of storm water entering the sanitation sewer system, and developer participation. Sewer Conveyance - Inflow & Infiltration abatement (100,000) - Developer Participation (60,000) TOTAL $160,000						
CAPITAL OUTLAY		107,800	82,621	168,000	160,000	160,000	160,000
DEBT SERVICE							
230-230-790-83	Bond Principal - 2011	645,000	670,000	690,000			
	Final principal payment on 2011 Sewer Revenue Bonds for WRRF Phase III Effluent Filter System Improvements.						
230-230-790-84	Bond Principal 2017	335,000	340,000	345,000	355,000	355,000	355,000
					355,000	355,000	355,000
	Annual principal payment on 2017 Sewer Revenue Bonds for WRRF Phase IV Improvements.						
230-230-791-83	Bond Interest 2011	50,657	23,934	10,925			
	Bond Interest 2011						
230-230-791-84	Bond Interest 2017	68,288	59,928	55,056	46,500	46,500	46,500
					46,500	46,500	46,500
	Annual interest payment on 2017 Sewer Revenue Bonds for WRRF Phase IV Improvements.						
DEBT SERVICE		1,098,945	1,093,862	1,100,981	401,500	401,500	401,500
TRANSFERS TO							
230-230-890-01	Transfer To: General Fund	1,420,000	1,550,000	1,550,000	2,000,000	2,000,000	2,000,000
					2,000,000	2,000,000	2,000,000
	Transfer to the General Fund for services provided to the Sewer Fund. Includes funds for accounting software training. Includes $500 for Commercial Driver's License drug testing found in the Human Resource budget for Professional Services.						

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 230 - Sewer							
TRANSFERS TO							
230-230-890-33	Transfer To: Rec & Culture Fund	9,500	9,500	9,500	9,500	9,500	9,500
					9,500	9,500	9,500
	Transfer to Rec & Culture Fund for mowing services and landscape maintenance. - Mowing, trimming - Fertilizing - Shrub pruning - Herbicide application						
230-230-890-50	Transfer To: Street Fund	238,960	246,130	246,130	253,500	253,500	253,500
					253,500	253,500	253,500
	Transfer to Street Fund for utility trench patching and other services.						
230-230-890-72	Transfer To: Sewer Capital	3,092,838	2,676,728	1,892,795	3,165,615	3,165,615	3,165,615
					3,165,615	3,165,615	3,165,615
	Transfer to Sewer Capital Projects Fund for accumulation of funding for future sewer projects and construction of multi-year sewer projects.						
230-230-890-90	Transfer To: Fleet Fund		75,000	50,000	132,000	132,000	132,000
					132,000	132,000	132,000
	Transfer to Fleet Management for new or replacement vehicles or equipment.						
230-230-890-95	Transfer To: IS	1,700	39,300		2,765	2,765	2,765
					2,765	2,765	2,765
	Transfer to Information Systems Fund for the cost of capital equipment purchases for Sewer.						
TRANSFERS TO		4,762,998	4,596,658	3,748,425	5,563,380	5,563,380	5,563,380
CONTINGENCY							
230-230-900-10	Operating Contingency			150,000	150,000	150,000	150,000
					150,000	150,000	150,000
	Funds for unanticipated operational needs.						
CONTINGENCY				150,000	150,000	150,000	150,000

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 230 - Sewer							
Totals for dept 230 - Sewer		9,211,209	8,843,074	9,048,413	10,253,082	10,253,082	10,253,082
TOTAL APPROPRIATIONS		9,211,209	8,843,074	9,048,413	10,253,082	10,253,082	10,253,082
NET OF REVENUES/APPROPRIATIONS - FUND 230		(612,650)	(60,712)				

Latah Soil & Water Conservation District

Leading Voluntary Conservation Efforts Since 1940

April 15, 2023

Bill Belknap
City Supervisor
City of Moscow
206 East Third Street
Moscow, ID 83843

RE: FY24 Cooperative Funding Request

Dear Mr. Belknap:

The Latah Soil and Water Conservation District (Latah SWCD) is submitting a request to support our FY24 budget as the City of Moscow has done in the past. The request to the City of Moscow is $2,500. The City of Moscow has funded our coordinated effort for this same amount since FY03.

With FY24 funding, Latah SWCD staff will continue working with the City of Moscow and Latah County Board of County Commissioners to coordinate our inter-state watershed planning efforts within the Palouse River watershed and the Palouse basin aquifer. We continue to be involved in the Palouse River TMDL in collaboration with the Idaho Department of Environmental Quality, Palouse Basin Water Summit and water quality improvement projects in the Palouse and Potlatch Rivers.

Latah SWCD receives approximately 95% of our operational funding through grants and contracts. The annual funding from the City of Moscow is the base funding used by Latah SWCD to participate in the Palouse River watershed planning processes.

We look forward to continuing our strong locally-led partnership with the City of Moscow over the next several years.

With regards,

Kenneth Stinson
District Manager
kstinson@latahswcd.org
(509) 338-2549

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GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
CHARGES FOR SERVICES							
235-000-449-01	Stormwater-Small Residential		9,562	9,590	9,962	9,962	9,962
					9,962	9,962	9,962
	Small Residential Stormwater service fees support operations and capital improvements. 3% rate increase for FY 2024						
235-000-449-02	Stormwater-Medium Residential		324,105	326,583	336,775	336,775	336,775
					336,775	336,775	336,775
	Medium Residential Stormwater service fees support operations and capital improvements. 3% rate increase for FY 2024						
235-000-449-03	Stormwater-Large Residential		59,049	59,582	60,529	60,529	60,529
					60,529	60,529	60,529
	Large Residential Stormwater service fees support operations and capital improvements. 3% rate increase for FY 2024						
235-000-449-04	Stormwater-Single Family+Common Area		8,483	8,504	8,811	8,811	8,811
					8,811	8,811	8,811
	Single Family Residential Plus Common Area Stormwater service fees support operations and capital improvements. 3% rate increase for FY 2024						
235-000-449-05	Stormwater-Duplex/Triplex/Quadplex		58,218	58,790	60,248	60,248	60,248
					60,248	60,248	60,248
	Duplex/Triplex/Quadplex Residential Stormwater service fees support operations and capital improvements. 3% rate increase for FY 2024						
235-000-449-06	Stormwater-Condominium+Common Area		11,477	11,592	11,933	11,933	11,933
					11,933	11,933	11,933
	Condominium Plus Common Area Stormwater service fees support operations and capital improvements. 3% rate increase for FY 2024						
235-000-449-07	Stormwater-Multi-Family Residential		128,275	129,304	131,100	131,100	131,100
					131,100	131,100	131,100
	Multi-Family Residential Stormwater service fees support operations and capital improvements. 3% rate increase for FY 2024						
235-000-449-08	Stormwater-Multi-Single Family Resident		3,995	4,033	4,116	4,116	4,116
					4,116	4,116	4,116
	Multi-Single-Family Residential Stormwater service fees support operations and capital improvements. 3% rate increase for FY 2024						
235-000-449-13	Stormwater-Non-Residential		455,398	676,780	469,274	469,274	469,274

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
CHARGES FOR SERVICES							
					469,274	469,274	469,274
	Non-Residential Stormwater service fees support operations and capital improvements. 3% rate increase for FY 2024						
235-000-449-14	Stormwater-Non-Residential+Common Area		8,466	8,548	8,724	8,724	8,724
					8,724	8,724	8,724
	Non-Residential Plus Common Area Stormwater service fees support operations and capital improvements. 3% rate increase for FY 2024						
235-000-449-15	Stormwater-MS4 Permit Holder		48,551	35,000	50,022	50,022	50,022
					50,022	50,022	50,022
	MS4 Stormwater Permit Holder service fees support operations and capital improvements. 3% rate increase for FY 2024						
235-000-449-24	Stormwater-Mobile Home Parks		47,934	48,413	49,372	49,372	49,372
					49,372	49,372	49,372
	Mobile Home Parks Stormwater service fees support operations and capital improvements. 3% rate increase for FY 2024						
CHARGES FOR SERVICES			1,163,513	1,376,719	1,200,866	1,200,866	1,200,866
REFUNDS AND REIMBURSEMENTS							
235-000-479-01	Refunds & Reimbursements				1,300	1,300	1,300
					1,300	1,300	1,300
	Refunds & Reimbursements						
REFUNDS AND REIMBURSEMENTS					1,300	1,300	1,300
OTHER FINANCING SOURCES							
235-000-900-03	Fund Balance - Unrestricted				35,000	35,000	35,000
					35,000	35,000	35,000
	Fund Balance Carryover						
OTHER FINANCING SOURCES					35,000	35,000	35,000
Totals for dept 000 -			1,163,513	1,376,719	1,237,166	1,237,166	1,237,166

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES							
TOTAL ESTIMATED REVENUES			1,163,513	1,376,719	1,237,166	1,237,166	1,237,166

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 235 - Stormwater							
PERSONNEL SERVICES							
235-235-510-11	Full-Time Wages		210,001	338,223	351,958	351,958	351,958
					351,958	351,958	351,958
	Wages for Stormwater Department personnel, including Deputy City Supervisor Public Works & Services at 15% (shared with Buildings & Grounds, Recreation & Culture - Parks, Streets, Water, Sewer, Sanitation and Fleet); Environmental Services Group Manager at 10% (shared with Water, Sewer and Sanitation); Public Utility Planning Manager at 10% (shared with Water and Sewer); Streets/Storm Utility Manager at 50% (shared with Streets); Regulatory Programs & Project Supervisor at 33% (shared with Water and Sewer); Stormwater Supervisor; Environmental Conservation Specialist at 10% (shared with Water, Sewer and Sanitation); Environmental Compliance Inspector at 50% (shared with Water and Sewer); two (2) Stormwater Journeyman Operators; Utility Locate Technician at 10% (shared with Street, Water, Sewer and Information Systems); and Administrative Specialist at 25% (shared with Street and Fleet Management).						
235-235-510-15	Part-Time Wages			30,160	32,240	32,240	32,240
					32,240	32,240	32,240
	Wages for part-time and seasonal personnel per established Seasonal Kinds and Levels and Salary Schedule.						
235-235-510-19	Overtime		1,294	5,000	7,000	7,000	7,000
					7,000	7,000	7,000
	Overtime costs associated with storm response, on-call/alert rotation.						
235-235-520-21	FICA Taxes		14,810	28,564	29,927	29,927	29,927
					29,927	29,927	29,927
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
235-235-520-22	PERSI (State Retirement)		23,665	40,981	42,178	42,178	42,178
					42,178	42,178	42,178
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
235-235-520-23	Unemployment Insurance			1,120	1,174	1,174	1,174
					1,174	1,174	1,174
	Estimated payments to Idaho Department of Labor for unemployment claims.						
235-235-520-24	Worker's Compensation		4,090	13,265	14,124	14,124	14,124
					14,124	14,124	14,124
	Premiums paid to Idaho State Insurance Fund for worker’s compensation insurance.						

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 235 - Stormwater							
PERSONNEL SERVICES							
235-235-520-25	Health & Accident Insurance		29,699	66,073	65,653	65,653	65,653
					65,653	65,653	65,653
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 55% of dependent premiums. Includes medical, dental, and vision benefits.						
235-235-520-26	Life Insurance		734	2,345	2,422	2,422	2,422
					2,422	2,422	2,422
	Premiums paid to United Heritage Insurance for life insurance on behalf of employees. Benefits are equal to employee's annual salary.						
PERSONNEL SERVICES			284,293	525,731	546,676	546,676	546,676
CONTRACTUAL							
235-235-642-10	Professional Services		40,734	88,000	59,740	59,740	59,740
					59,740	59,740	59,740
	Permit and consultant fees for the operation and improvement of the Stormwater system, including: - Outside Lab Analysis (2,000) - Water Quality Monitoring (Paradise Creek) (1,000) - Stormwater Consultant Fees (15,000) - Public Works Operations Facility Design (31,740) - Annual Detention System Maintenance (5,000) - Soil Disposal Fees (5,000)						
235-235-642-55	VEBA Program		1,700	2,000	1,800	1,800	1,800
					1,800	1,800	1,800
	Voluntary Employee Benefit Account (VEBA) health savings program. Benefit is $600 per employee in the Stormwater Fund.						
235-235-668-10	Insurance			23,261	21,185	21,185	21,185
					21,185	21,185	21,185
	Annual premium for property, general liability, errors and omissions, auto and uninsured motorists and crime insurance. Service provided by Idaho Counties Risk Management Program (ICRMP).						
CONTRACTUAL			42,434	113,261	82,725	82,725	82,725

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 235 - Stormwater							
COMMODITIES							
235-235-631-05	Office Supplies		6,424	6,000	4,000	4,000	4,000
					4,000	4,000	4,000
	Supplies for the Stormwater Department.						
235-235-631-10	Postage Expense			500	500	500	500
					500	500	500
	Regular postage expense, including education outreach and shipping of samples.						
235-235-631-20	Printing & Binding		392	500	500	500	500
					500	500	500
	Publication expense for public outreach efforts.						
235-235-632-02	Uniform Expense		2,310	2,100	2,500	2,500	2,500
					2,500	2,500	2,500
	Purchase and replacement of work apparel for Stormwater Department full-time and seasonal staff.						
235-235-632-40	Department Supplies		6,983	15,000	10,000	10,000	10,000
					10,000	10,000	10,000
	Small tools and equipment, software, batteries, break room supplies, eye, hearing and respiratory protection, and other miscellaneous supplies.						
235-235-632-77	Flood Control Maintenance			7,000	7,000	7,000	7,000
					7,000	7,000	7,000
	Maintenance and flood mitigation for Hogg Creek, Paradise Creek, and the South Fork of the Palouse River.						
235-235-635-10	Operations & Maintenance Parts		40,658	50,000	90,000	90,000	90,000
					90,000	90,000	90,000
	Parts and materials for operations and maintenance of the Stormwater system. Including CCTV/ Inspection Equipment (40,000)						
235-235-647-10	Travel & Meetings		533	1,000	1,000	1,000	1,000
					1,000	1,000	1,000
	General travel and meeting expenses for Stormwater Department staff, including meetings associated with regulatory compliance.						

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 235 - Stormwater							
COMMODITIES							
235-235-648-10	Dues, Subscriptions & Memberships			900	900	900	900
					900	900	900
	Industry association dues, trade publications, and memberships for Stormwater Department staff, including: - Pacific Northwest Clean Water Association–North Idaho Operator Section - American Public Works Association - Nation Municipal Stormwater Alliance						
235-235-649-10	Professional Development		6,989	10,500	9,500	9,500	9,500
					9,500	9,500	9,500
	Professional development for Storm Department personnel. - Stormwater conferences - Storm Management Training - Administrative Training						
235-235-650-10	Janitorial Services & Supplies			1,150	1,469	1,469	1,469
					1,469	1,469	1,469
	Shared cost of janitorial service at the PW&S Admin building.						
235-235-652-10	Heat, Lights & Utilities		1,060	4,000	5,000	5,000	5,000
					5,000	5,000	5,000
	Utility expenses for natural gas, electricity and stormwater at the Stormwater Operations building located at the City Shop.						
235-235-653-10	Trash & Container Service		179	1,670	1,600	1,600	1,600
					1,600	1,600	1,600
	Trash and dumpster services. All City departments make every effort to recycle and follow sustainability purchasing guidelines.						
235-235-654-10	Rental Property & Equipment		2,685	2,000	2,000	2,000	2,000
					2,000	2,000	2,000
	Rental expenses for rental property and specialty equipment not owned by the City.						
235-235-658-30	R & M - Buildings		1,556	12,000	6,000	6,000	6,000
					6,000	6,000	6,000
	Repair and maintenance of Storm Building(s)						

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 235 - Stormwater							
COMMODITIES							
235-235-658-40	R & M - Equipment		6,955	10,000	10,000	10,000	10,000
					10,000	10,000	10,000
	Maintenance of non-vehicle portion of storm jet; storm camera, TV parts and repair; - Replacement Jet Truck hoses - Regular Maintenance and Repair						
235-235-658-51	Development Participation			20,000	20,000	20,000	20,000
					20,000	20,000	20,000
	Development participation and collection system oversizing costs.						
235-235-669-10	Miscellaneous Services & Charges		392	500	500	500	500
					500	500	500
	Purchases which do not clearly fit into other line item categories such as annual credit card fees.						
235-235-669-20	Recruitment Expense			500	1,000	1,000	1,000
					1,000	1,000	1,000
	Cost of recruitment for new Stormwater employees.						
235-235-680-00	Information Systems Services		26,000	16,178	20,940	20,940	20,940
					20,940	20,940	20,940
	Annual charge for Information Systems services. This allocation has increased to reflect depreciation of equipment and service.						
235-235-685-01	Fleet Services Supplies				490	490	490
					490	490	490
	Vehicle charges for fuel. In an effort to maximize sustainable practices, all users of the City Fleet are trained in the Moscow Eco Driver Program. In addition, Fleet Management works to decrease consumption and emissions by rotating out old and less efficient vehicles, using bio-diesel in levels allowed by manufacturers, and staying abreast of new technologies.						
235-235-685-02	Fleet Services R&M				3,660	3,660	3,660
					3,660	3,660	3,660
	Vehicle charges for repair and maintenance.						

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 235 - Stormwater							
COMMODITIES							
235-235-690-10	Minor Equipment			8,200	8,500	8,500	8,500
					8,500	8,500	8,500
	Minor equipment which costs less than $5,000 and more than $999.						
COMMODITIES			103,116	169,698	207,059	207,059	207,059
CAPITAL OUTLAY							
235-235-770-73	Improvements		20,197	25,000	25,000	25,000	25,000
					25,000	25,000	25,000
	Improvements other than buildings such as: manholes, catch-basins, detention ponds.						
CAPITAL OUTLAY			20,197	25,000	25,000	25,000	25,000
TRANSFERS TO							
235-235-890-01	Transfer To: General Fund			130,000	50,000	50,000	50,000
					50,000	50,000	50,000
	Transfer to the General Fund for services provided to the Stormwater Fund. Includes $500 for Commercial Driver's License drug testing found in the Human Resource budget for Professional Services.						
235-235-890-50	Transfer To: Street Fund		129,000	129,000	129,000	129,000	129,000
					129,000	129,000	129,000
	Transfer to Street Fund for utility trench patching, sweeping and other services.						
235-235-890-77	Transfer To: Stormwater Capital		74,400	124,029	71,706	71,706	71,706
					71,706	71,706	71,706
	Transfer to Stormwater Capital for future capital needs.						
235-235-890-90	Transfer To: Fleet Fund		260,076	80,000	50,000	50,000	50,000
					50,000	50,000	50,000
	Transfer to Fleet Management for new or replacement vehicles or equipment.						
235-235-890-95	Transfer To: IS		18,000	5,000			
	Transfer to Information Systems Fund for the cost of minor and capital equipment purchases for Storm.						

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 235 - Stormwater							
TRANSFERS TO							
TRANSFERS TO			481,476	468,029	300,706	300,706	300,706
CONTINGENCY							
235-235-900-10	Operating Contingency			75,000	75,000	75,000	75,000
					75,000	75,000	75,000
	Funds for unanticipated operational needs.						
CONTINGENCY				75,000	75,000	75,000	75,000
Totals for dept 235 - Stormwater			931,516	1,376,719	1,237,166	1,237,166	1,237,166
TOTAL APPROPRIATIONS			931,516	1,376,719	1,237,166	1,237,166	1,237,166
NET OF REVENUES/APPROPRIATIONS - FUND 235			231,997				

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
CHARGES FOR SERVICES							
240-000-445-01	Collection Resident Base Fee	97,684	98,643	104,203	108,371	108,371	108,371
					108,371	108,371	108,371
	Residential roll cart collection fees. This base sanitation charge includes costs to administer the on demand collection option, roll cart costs, roll cart operations/maintenance and single stream curbside recycling. The 2021 Sanitation Rate Study recommended a 4.9% fee increase for the upcoming fiscal year.						
240-000-445-05	Collection Resident Volume Fee	49,735	54,914	42,756	65,000	65,000	65,000
					65,000	65,000	65,000
	Residential over-service penalties and fees generated by volume from residential roll cart collection “on demand” service. The 2021 Sanitation Rate Study recommended no fee increase for the upcoming fiscal year.						
240-000-445-07	Roll Cart Collection Fees	1,678,968	1,722,028	1,793,247	1,958,440	1,958,440	1,958,440
					1,958,440	1,958,440	1,958,440
	Residential, weekly roll cart collection services. These Fees include the base sanitation charge, volume charge, roll cart costs and roll cart operations/maintenance and single stream curbside recycling. The 2021 Sanitation Rate Study recommended a 4.9% fee increase for the upcoming fiscal year. Monthly cart costs are also increased due to replacement costs outstripping CPI adjustments to LSI.						
240-000-445-08	Multi-Family Recycling Base Fee	256,684	256,469	256,436	96,800	96,800	96,800
					96,800	96,800	96,800
	Multi-family curbside single stream rates will be increased by 8.9% in accordance with the 2021 rate study, however updates to the multi-family recycling program will result in a decrease in the revenue in this line as property owners will be able to select a level of service that can realistically be delivered to their respective properties						
240-000-445-10	Collection Mechanical Container Fees	2,437,890	2,507,531	2,405,329	2,424,343	2,424,343	2,424,343
					2,424,343	2,424,343	2,424,343
	Mechanical container volume fees. These fees are related to mechanical containers, commercial roll carts, and compactor service. The 2021 Sanitation Rate Study recommended a 3.53% fee decrease for the upcoming fiscal year.						
240-000-445-11	Loose Yardage	39,961	37,774	40,479	55,229	55,229	55,229
					55,229	55,229	55,229
	Commercial pick-up of loose yardage and mechanical container over-service fees. The 2021 Sanitation Rate Study recommended a 1.5% fee increase for the upcoming fiscal year.						
240-000-445-12	Dumpster Rentals	177,168	177,907	171,363	222,479	222,479	222,479
					222,479	222,479	222,479

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
CHARGES FOR SERVICES							
	Mechanical container rental charges. Rates vary depending on size. This increase is due to the rising costs of dumpster replacements outstripping CPI adjustments to Latah Sanitation Inc.						
240-000-445-13	Hauling Fees - Extra Dumps	28,260	29,428	30,915	33,877	33,877	33,877
					33,877	33,877	33,877
	Fees generated from hauling and dumps of compactors, temporary containers, and extra dumps for mechanical containers. Fees vary depending on type of hauling service. The 2021 Sanitation Rate Study recommended a 9% fee increase for the upcoming fiscal year.						
240-000-445-14	Tipping Fees	225,978	208,436	229,404	226,772	226,772	226,772
					226,772	226,772	226,772
	Tipping fees from roll off containers and compactors. The 2021 Rate Study recommended a 1.5% increase for the upcoming fiscal year.						
240-000-445-15	Hauling Fees - Roll Offs	83,911	68,966	84,908			
	Roll-off container hauls and rental fees (vary depending on size). In FY2024, LSI will conduct roll-off hauling and billing of these services independent of the City of Moscow.						
240-000-445-16	Compactor Services UI	75,584	88,913	86,337	104,923	104,923	104,923
					104,923	104,923	104,923
	Compactor hauling services and compactor tipping fees from the University of Idaho. The 2021 Sanitation Rate Study recommended a fee increase of 1.5% for tipping fees and 9% increase for collection fees.						
240-000-445-17	SWPF Minimum Fee	204,620	208,061	204,340	214,271	214,271	214,271
					214,271	214,271	214,271
	Fees generated from residential and commercial self-hauls of MSW, NMSW and mixed loads as a result of the 2012 Rate Study. This $10.00 minimum per load fee includes first 200 lbs. MSW, 460 lbs. NMSW and 280 lbs. mixed Waste.						
240-000-445-38	Rural MSW Collection Tip Fees	493,009	473,690	503,759	599,634	599,634	599,634
					599,634	599,634	599,634
	Fees generated from contract services (tipping fee revenues from MSW weighed in across scales following collection) provided to Latah County and Cities within Latah County. Fees to increase 1.5% per the 2021 rate study. This fee also includes the County's and City's fuel relief costs incurred from Finley Buttes.						
240-000-445-39	Rural Collection Unit Fee	93,653	86,696	93,738	134,329	134,329	134,329
					134,329	134,329	134,329

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
CHARGES FOR SERVICES							
	Fees generated by program charges. Each collection unit in Latah County and cities within Latah County pay the City of Moscow a $1.30 program fee to recover cost for access to the recycling center, sanitation education program, household hazardous waste facility, tire amnesty and other special events.						
240-000-445-40	Rural Bulky Waste Fees	72,990	64,331	73,624	78,063	78,063	78,063
					78,063	78,063	78,063
	Fees for services administered by the County at the County's Bulky Waste Sites. These fees are generated on a per ton basis for roll off containers weighed across the scales upon collection at the bulky waste sites. Fees to increase 2.0% per the 2016 rate study, which identified an imbalance between collection fees and tipping fees. This is the final year of a 7-year program to address this imbalance.						
240-000-445-42	Tire Handling Fees	21,744	19,215	23,868	21,952	21,952	21,952
					21,952	21,952	21,952
	This rate is based on actual cost of disposal. The City actively participates in Tire Amnesty Day.						
240-000-445-43	NMSW Tipping Fees	133,577	150,161	131,799	152,257	152,257	152,257
					152,257	152,257	152,257
	Non-Municipal Solid Waste (NMSW) tipping charges. Revenue is generated from City and rural resident self-haul, commercial self-haul and rural roll-offs. Fees to increase 1.5% per the 2021 rate study.						
240-000-445-45	Rural MSW Self Haul Fees	27,865	42,711	29,542	40,319	40,319	40,319
					40,319	40,319	40,319
	Tipping fees generated by all non-Moscow Latah County residents' self-hauled municipal solid waste (MSW). Fees to increase 1.5% per the 2021 rate study.						
240-000-445-47	Moscow MSW Self Haul	40,701	45,624	39,320	46,970	46,970	46,970
					46,970	46,970	46,970
	Fees generated by Moscow residents' self-hauled MSW tipping fee charges. Fees to increase 1.5% per the 2021 rate study.						
240-000-445-49	MSW Commercial Self Haul	165,663	205,079	171,584	207,501	207,501	207,501
					207,501	207,501	207,501
	Fees generated by MSW tipping charges for MSW hauled by City and Latah County commercial businesses. Fees to increase 1.5% per the 2021 rate study.						
240-000-445-50	Appliance Fees	6,912	7,771	5,286	8,322	8,322	8,322
					8,322	8,322	8,322

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
CHARGES FOR SERVICES							
	Charges for appliances (white goods) containing chloro-fluoro carbon (CFC's). The fee charged is $6.90 for each large appliance and $25.55 per appliance for CFC removal for appliances that do not have a certified removal sticker.						
CHARGES FOR SERVICES		6,412,557	6,554,348	6,522,237	6,799,852	6,799,852	6,799,852
INVESTMENT EARNINGS							
240-000-471-00	Investment Earnings	42,576	30,098	15,500	90,000	90,000	90,000
					90,000	90,000	90,000
	Interest earned on Sanitation revenue investments.						
INVESTMENT EARNINGS		42,576	30,098	15,500	90,000	90,000	90,000
REFUNDS AND REIMBURSEMENTS							
240-000-479-01	Refunds & Reimbursements	23,750	4,560				
	No funds anticipated for FY2024.						
REFUNDS AND REIMBURSEMENTS		23,750	4,560				
OTHER REVENUES							
240-000-479-40	Late Fees		(467)	250	250	250	250
					250	250	250
	These are funds are generated from accounts that become past due and are assessed late fees.						
OTHER REVENUES			(467)	250	250	250	250
OTHER FINANCING SOURCES							
240-000-900-03	Fund Balance - Unrestricted				735,100	735,100	735,100
					735,100	735,100	735,100
	Fund Balance Carryover						
OTHER FINANCING SOURCES					735,100	735,100	735,100
Totals for dept 000 -		6,478,883	6,588,539	6,537,987	7,625,202	7,625,202	7,625,202

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES							
TOTAL ESTIMATED REVENUES		6,478,883	6,588,539	6,537,987	7,625,202	7,625,202	7,625,202

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 240 - Sanitation							
PERSONNEL SERVICES							
240-240-510-11	Full-Time Wages	114,331	147,279	153,982	168,656	168,656	168,656
					168,656	168,656	168,656
	Wages for Sanitation personnel, including Deputy City Supervisor Public Works & Services at 15% (shared with Buildings & Grounds, Recreation & Culture - Parks, Streets, Water, Sewer, Stormwater and Fleet); Environmental Services Group Manager at 10% (shared with Water, Sewer and Stormwater); Environmental Conservation Specialist at 10% (shared with Water, Sewer and Stormwater); Sanitation Manager; Utility Billing/Sanitation Specialist at 50% (shared with Finance); and Water Reclamation Senior Operator in training for succession of Sanitation Manager position 20% (shared with Sewer).						
240-240-520-21	FICA Taxes	8,177	10,775	11,780	12,902	12,902	12,902
					12,902	12,902	12,902
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
240-240-520-22	PERSI (State Retirement)	12,906	17,671	18,385	19,817	19,817	19,817
					19,817	19,817	19,817
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
240-240-520-23	Unemployment Insurance			462	506	506	506
					506	506	506
	Estimated payments to Idaho Department of Labor for unemployment claims.						
240-240-520-24	Worker's Compensation	753	1,340	3,230	3,844	3,844	3,844
					3,844	3,844	3,844
	Premiums paid to Idaho State Insurance Fund for worker’s compensation insurance.						
240-240-520-25	Health & Accident Insurance	14,288	21,953	21,017	36,840	36,840	36,840
					36,840	36,840	36,840
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 55% of dependent premiums. Includes medical, dental, and vision benefits.						
240-240-520-26	Life Insurance	460	597	1,049	1,150	1,150	1,150
					1,150	1,150	1,150
	Premiums paid to United Heritage Insurance for life insurance on behalf of employees. Benefits are equal to employee’s annual salary.						

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 240 - Sanitation							
PERSONNEL SERVICES							
PERSONNEL SERVICES		150,915	199,615	209,905	243,715	243,715	243,715
CONTRACTUAL							
240-240-642-10	Professional Services	91,262	37,105	65,000			
	No professional services anticipated in FY2024.						
240-240-642-55	VEBA Program	500	350	500	600	600	600
					600	600	600
	Voluntary Employee Benefit Account (VEBA) health savings program. Benefit is $600 per employee in the Sanitation Fund.						
240-240-642-81	Franchise Fee Expense	243,335	239,921	250,799	284,756	284,756	284,756
					284,756	284,756	284,756
	Represents 5% of the gross revenues generated by collection of solid waste within the city of Moscow.						
240-240-662-10	Collection Services Inside City	1,977,085	2,038,378	2,138,982	2,392,363	2,392,363	2,392,363
					2,392,363	2,392,363	2,392,363
	Fees paid to the City's sanitation franchisee, Latah Sanitation, Inc. (LSI) for residential and commercial collections within the city of Moscow. These fees reflect the annual average Consumer Price Index (CPI) increase of 8.46% for FY2024 as required by the franchise agreement.						
240-240-662-40	Waste Reduction Education			10,000	10,000	10,000	10,000
					10,000	10,000	10,000
	Fees for Sanitation/Recycling public information and education, including newsletters, other distributed publications, and classroom visits. Education efforts to be performed in-house by the Environmental Education and Sustainability Specialist.						
240-240-668-10	Insurance	1,936	2,407	3,197	5,220	5,220	5,220
					5,220	5,220	5,220
	Annual premium for property, general liability, errors and omissions, auto and uninsured motorist and crime insurance. Service provided by Idaho Counties Risk Management Program (ICRMP).						
CONTRACTUAL		2,314,118	2,318,161	2,468,478	2,692,939	2,692,939	2,692,939
COMMODITIES							
240-240-631-10	Postage Expense	595	117	15,000	5,000	5,000	5,000
					5,000	5,000	5,000

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 240 - Sanitation							
COMMODITIES							
	Postage expense for various programs in Sanitation Fund.						
240-240-631-20	Printing & Binding	1,141	1,143	10,000	10,000	10,000	10,000
					10,000	10,000	10,000
	Printing of Sanitation Department information.						
240-240-632-40	Department Supplies	2,876	413	2,500	2,500	2,500	2,500
					2,500	2,500	2,500
	Operational Department supplies not covered in other line items.						
240-240-647-10	Travel & Meetings	282	699	3,000	3,000	3,000	3,000
					3,000	3,000	3,000
	Travel and meeting expenses for Sanitation personnel.						
240-240-648-10	Dues, Subscriptions & Memberships	590	603	750	1,000	1,000	1,000
					1,000	1,000	1,000
	Municipal dues, subscriptions and memberships for Sanitation staff. - Association dues for SWANA and Idaho Solid Waste Association - Subscriptions to industry periodicals - Secondary Materials data						
240-240-649-10	Professional Development	35	1,287	2,500	2,500	2,500	2,500
					2,500	2,500	2,500
	Professional development for Sanitation personnel. - National Sanitation Conference - Regional conferences - Software training/courses						
240-240-650-10	Janitorial Services & Supplies			384	400	400	400
					400	400	400
	Janitorial Services & Supplies						
240-240-669-10	Miscellaneous Services & Charges	76,840		500	500	500	500

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 240 - Sanitation							
COMMODITIES							
					500	500	500
	Purchases which do not clearly fit into other line item categories such as annual credit card fees.						
240-240-680-00	Information Systems Services	12,340	12,490	13,420	14,510	14,510	14,510
					14,510	14,510	14,510
	Annual charge for Information Systems services. This allocation has increased to reflect depreciation of equipment and service.						
240-240-685-01	Fleet Services Supplies	82					
	Vehicle charges for fuel assigned to the Operations Division. In an effort to maximize sustainable practices, all users of the City Fleet are trained in the Moscow EcoDriver Program. In addition, Fleet Management works to decrease consumption and emissions by rotating out old and less efficient vehicles and staying abreast of new technologies.						
240-240-685-02	Fleet Services R&M	33					
	Vehicle charges for repair and maintenance.						
240-240-690-10	Minor Equipment	442	579	2,500	2,500	2,500	2,500
					2,500	2,500	2,500
	Minor equipment which costs less than $5,000 and more than $999, including purchase of recycling containers.						
COMMODITIES		95,256	17,331	50,554	41,910	41,910	41,910
TRANSFERS TO							
240-240-890-01	Transfer To: General Fund	804,000	835,000	795,000	610,000	610,000	610,000
					610,000	610,000	610,000
	Transfer to General Fund for services provided by General Fund Departments in-house, such as Engineering, Finance, Utility Billing, Legal, Human Resources, and Administration.						
240-240-890-33	Transfer To: Rec & Culture Fund	25,000	25,000	25,000	25,000	25,000	25,000
					25,000	25,000	25,000
	Transfer to Rec & Culture Fund for trash cleanup services. Includes service of recycling and trash receptacle cleanup at bus shelters. All City departments make every effort to recycle and follow sustainability purchasing guidelines.						
240-240-890-50	Transfer To: Street Fund	221,450	228,095	228,095	234,938	234,938	234,938

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 240 - Sanitation							
TRANSFERS TO							
					234,938	234,938	234,938
	Transfer to Street Fund for trash cleanup and street sweeping along public right-of-way, as well as support of repairs and maintenance to address obsolescence and damage resulting from Sanitation activities.						
240-240-890-82	Transfer To: Sanitation Capital	425,481	359,935		850,000	850,000	850,000
					850,000	850,000	850,000
	Transfer to Sanitation Capital Fund for the accumulation of funds for the purchase of future capital assets.						
TRANSFERS TO		1,475,931	1,448,030	1,048,095	1,719,938	1,719,938	1,719,938
Totals for dept 240 - Sanitation		4,036,220	3,983,137	3,777,032	4,698,502	4,698,502	4,698,502

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 245 - Sanitation - Recycle Center							
CONTRACTUAL							
240-245-662-05	Operations & Maintenance	136,142	162,534	149,572	197,017	197,017	197,017
					197,017	197,017	197,017
	Fees paid to LSI for operation of the City's Recycling Program and Recycling Center. These fees reflect an annual average Consumer Price Index (CPI) increase of 8.46% as required by the franchise agreement. This line includes Material Recovery Facility (MRF) processing/tonnage costs related to single stream recycling. Electronic Waste disposal has increased substancially due to transportation costs to a new vendor.						
CONTRACTUAL		136,142	162,534	149,572	197,017	197,017	197,017
COMMODITIES							
240-245-652-10	Heat, Lights & Utilities			1,845	2,000	2,000	2,000
					2,000	2,000	2,000
	Utility expense for natural gas, electricity and stormwater.						
240-245-658-20	R & M - Grounds		1,550	25,000	25,000	25,000	25,000
					25,000	25,000	25,000
	Annual maintenance and minor repair expenses for Recycling Center grounds.						
COMMODITIES			1,550	26,845	27,000	27,000	27,000
Totals for dept 245 - Sanitation - Recycle Center		136,142	164,084	176,417	224,017	224,017	224,017

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 250 - Sanitation - Compost							
CONTRACTUAL							
240-250-662-05	Operations & Maintenance	74,630	53,265	71,470	55,184	55,184	55,184
					55,184	55,184	55,184
	Fees paid to LSI for the costs associated with yard waste hauling services from Recycling Center to Composting facility located at the Solid Waste Processing Facility.						
CONTRACTUAL		74,630	53,265	71,470	55,184	55,184	55,184
Totals for dept 250 - Sanitation - Compost		74,630	53,265	71,470	55,184	55,184	55,184

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 255 - Sanitation - Transfer Station							
CONTRACTUAL							
240-255-662-05	Operations & Maintenance	508,575	518,105	555,304	607,227	607,227	607,227
					607,227	607,227	607,227
	Fees paid to LSI for operation of the Solid Waste Processing Facility and other related operations. These fees reflect the annual Consumer Price Index (CPI) increase of 8.46% as required by the franchise agreement.						
240-255-662-14	Solid Waste Development		870	100,000	100,000	100,000	100,000
					100,000	100,000	100,000
	Sanitation development in accordance with the Sanitation Strategic Plan and Comprehensive Rate Study. New Sanitation programs and projects are presented to City Council for approval prior to implementation.						
240-255-662-15	Contractual Miscellaneous Rate	281,376	279,665	300,410	325,825	325,825	325,825
					325,825	325,825	325,825
	Costs include utilities, building maintenance, land use, appliance door and chlorofluorocarbon (CFC) removal, household hazardous waste facility and disposal, asbestos, tire and non-municipal solid waste (NMSW) disposal, Solid Waste Processing Facility equipment maintenance and repairs, compost screening and road/rock costs which were previously billed separately. These fees reflect the annual average Consumer Price Index (CPI) increase of 8.46% as required by the franchise agreement.						
240-255-662-16	Waste Connection Trans	1,199,146	1,269,217	1,314,692	1,361,052	1,361,052	1,361,052
					1,361,052	1,361,052	1,361,052
	Fees paid to Finley Buttes Landfill, a subsidiary of Waste Connections, Inc., for transport and disposal of municipal solid waste (MSW) to the Finley Buttes landfill in Boardman, Oregon. These fees reflect an increase of 6.4% of the Consumer Price Index (CPI) as required by the MSW Export Agreement.						
240-255-662-17	Fuel Relief				103,395	103,395	103,395
					103,395	103,395	103,395
	Fuel relief paid to Finley Buttes and Latah Sanitation during periods of excessive fuel rates. Fuel rates are anticipated to remain at the $5.00 per gallon rate for FY2024.						
CONTRACTUAL		1,989,097	2,067,857	2,270,406	2,497,499	2,497,499	2,497,499
COMMODITIES							
240-255-680-10	Post Landfill Closure Expense			50,000			
	Federally mandated reserves set aside for closure of landfill cells as required by General Accounting Standards Board (GASB). This has been moved to the Sanitation Captial Fund.						
COMMODITIES				50,000			

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 255 - Sanitation - Transfer Station							
CAPITAL OUTLAY							
240-255-770-76	Other Equipment	100,310					
CAPITAL OUTLAY		100,310					
CONTINGENCY							
240-255-900-10	Operating Contingency			192,662	150,000	150,000	150,000
					150,000	150,000	150,000
	Unanticipated operating expenses. Separate operation funds, such as a special revenue fund, enterprise fund or internal fund, require a budgeted contingency to assure that sufficient funds are contained with the separate operating fund to meet unanticipated and/or emergency expenses. The Sanitation Fund is an Enterprise Fund.						
CONTINGENCY				192,662	150,000	150,000	150,000
Totals for dept 255 - Sanitation - Transfer Station		2,089,407	2,067,857	2,513,068	2,647,499	2,647,499	2,647,499
TOTAL APPROPRIATIONS		6,336,399	6,268,343	6,537,987	7,625,202	7,625,202	7,625,202
NET OF REVENUES/APPROPRIATIONS - FUND 240		142,484	320,196				

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
INTERGOVERNMENTAL REVENUES							
290-000-431-01	Federal Grants		600,000				
	ARPA Funds and Federal Grant for Fire Apparatus.						
INTERGOVERNMENTAL REVENUES			600,000				
CHARGES FOR SERVICES							
290-000-441-12	Volunteer Ambulance/Rural Fire	21,211	9,257	15,000	15,000	15,000	15,000
					15,000	15,000	15,000
	Fees for maintenance on the Moscow Rural Fire District and Moscow Volunteer Fire Department Ambulance Company vehicles.						
290-000-441-40	Van Pool	3,503	3,542	8,000			
	Van Pool program was cancelled. No vehicles scheduled to be purchased.						
290-000-448-01	Fleet Services Supplies	150,000	150,000	200,000	200,000	200,000	200,000
					200,000	200,000	200,000
	Revenue charged to City departments for fuel, lube, & oil.						
290-000-448-02	Fleet Services R&M	755,638	733,825	772,561	744,824	744,824	744,824
					744,824	744,824	744,824
	Revenue charged to City departments for maintenance of City vehicles.						
290-000-448-03	MSDCP Replacement Program	4,012	4,012	4,011			
	Revenue received from Moscow School District for vehicle and equipment purchases related to the Moscow School District Community Playfields. Accumulation for future purchases. The receipt of these funds have been moved to Transfer In: MSD Community Playfields (290-000-498-34).						
CHARGES FOR SERVICES		934,364	900,636	999,572	959,824	959,824	959,824
INVESTMENT EARNINGS							
290-000-471-00	Investment Earnings	28,083	51,647	30,000	153,000	153,000	153,000
					153,000	153,000	153,000
	Allocated interest earned from investments.						
INVESTMENT EARNINGS		28,083	51,647	30,000	153,000	153,000	153,000

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
REFUNDS AND REIMBURSEMENTS							
290-000-479-01	Refunds & Reimbursements	190	1,662	2,000	2,000	2,000	2,000
					2,000	2,000	2,000
	Refunds or reimbursements from outside sources.						
REFUNDS AND REIMBURSEMENTS		190	1,662	2,000	2,000	2,000	2,000
TRANSFERS IN							
290-000-498-01	Transfer In: General Fund	357,500	487,000	425,000	482,000	482,000	482,000
					482,000	482,000	482,000
	Transfer in from the Police, Fire, Engineering, and Community Development Funds for vehicle and equipment purchases and accumulation. - Accumulation for Apparatus Replacement of Unit# 528 Pierce 105' Ladder Truck$1,800,000. Current accumulation in fund from FY2023 $683,976 (300,000) - Accumulation for Additional Police Unit #492 2023 Ford Transit Utility Passenger Van AWD $85,000 (30,000) - Replace Unit #401 2017 Ford Police Interceptor Utility with new Ford Police Interceptor Utility. (65,000) - Replace Unit #408 2016 Ford Police Interceptor Utility with new Ford Police Interceptor Utility. (65,000) - Additional Police Detective Vehicle Crossover AWD SUV (32,000)						
290-000-498-33	Transfer In: Rec & Culture Fund			142,000	110,000	110,000	110,000
					110,000	110,000	110,000
	Transfer in from the Rec & Culture Fund for vehicle and equipment purchases and accumulation. The following vehicles will be purchased with funds from the General Fund fleet accumulation for FY2024. - Replacement of Unit #711 2012 Chevrolet 3/4 ton with new 3/4 ton 4WD Service Body (60,000) - Accumulation for replacement of $220,000 Unit #715 2003 C7500 60ft bucket truck with new 60ft bucket truck. Unit has accumulation of $170,000 from FY2023 (50,000)						
290-000-498-34	Transfer In: MSD Community Playfields	4,011	4,011	8,022	8,022	8,022	8,022
					8,022	8,022	8,022
	Transfer in from the Moscow School District Community Playfields Fund for vehicle and equipment purchases and accumulation. - Accumulation for 2030 replacement of shared MSDCD BallField Units $162,000. Units have Accumulation from FY2023 of $105,812. (8,022)						
290-000-498-50	Transfer In: Streets Fund	(1,402)	131,428	200,000	230,000	230,000	230,000
					230,000	230,000	230,000

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
TRANSFERS IN							
	Transfer in from the Streets Fund for vehicle and equipment purchases and accumulation. The following vehicles will be purchased or accumulated for with funds from the General Fund fleet accumulation for FY2024. - Accumulation for Unit #223 2015 A7 Regenerative Air Sweeper $320,000. Unit has $160,000 accumulation from FY2023 (80,000) - Accumulation for Unit #237 Grader with Front-end Loader with snow plow/gate $250,000. Unit has $150,000 accumulation from FY2023 (100,000)						
290-000-498-60	Transfer In: Water Fund		85,000	109,000	200,000	200,000	200,000
					200,000	200,000	200,000
	Transfer in from the Water Fund for vehicle and equipment purchases and accumulation. - Replace Unit #118 2015 108SD Freightliner Class 6 Service Truck with Class 6 Hydro-excavator. Unit has accumulation of $200,000 from FY2023. (200,000)						
290-000-498-70	Transfer In: Sewer Fund		75,000	50,000	132,000	132,000	132,000
					132,000	132,000	132,000
	Transfer in from the Sewer Fund for vehicle and equipment purchases and accumulation. - Accumulation $600,000 for 12 year replacement of Unit #148 2020 VACCON 114SD Freightliner. Unit has accumulation of $50,000 from FY2023. (50,000) - Additional snow plow 9.5ft Western MVP Plus for Unit #116. (12,000) - Replacement of Unit #114 2011 Ford E-450 CUES Camera Truck van with new camera body, keeping the original 2011 Cab and Chassis 150,000. - Unit has Accumulation from FY2023 $80,000. (70,000)						
290-000-498-75	Transfer In: Stormwater Fund		260,076	80,000	50,000	50,000	50,000
					50,000	50,000	50,000
	Transfer in from the Stormwater Fund for vehicle and equipment purchases and accumulation. - Accumulation $700,000 Unit #280 2022 VACCON 114SD Freightliner Rodder/Hydro Excavator Truck Unit has accumulation from FY2023 of $243,420. (50,000)						
290-000-498-95	Transfer In: IS Fund		4,000	4,000	5,000	5,000	5,000
					5,000	5,000	5,000
	Transfer in from Information Systems for vehicle and equipment purchases and accumulation. - Accumulation for future Replacement of IS vehicles. (5,000)						
TRANSFERS IN		360,109	1,046,515	1,018,022	1,217,022	1,217,022	1,217,022
OTHER FINANCING SOURCES							
290-000-900-05	Fund Balance - Restricted			3,118,680	3,037,666	3,037,666	3,037,666

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
OTHER FINANCING SOURCES							
					3,037,666	3,037,666	3,037,666

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
OTHER FINANCING SOURCES							

290-000-900-05
Accumulated funds for acquisition of vehicles or equipment for additions to the fleet or replacement of existing stock in accordance with the fleet obsolescence/replacement program.

- General Fund ($1,269,139) – Includes Fleet
  - Includes $683,976 accumulation for replacement (1,450,000) of Unit #528 Pierce Ladder Truck with new Pierce Ladder truck.
  - Includes $100,004 accumulation for replacement (110,000) of Unit #522 2009 Utility Ford.
  - Includes $60,000 for replacement of Unit# 401 2017 Ford Police Interceptor Utility with new Ford Police Interceptor Utility.
- Includes $60,000 for replacement of Unit# 408 2016 Ford Police Interceptor Utility with new Ford Police Interceptor Utility.
- Includes $32,000 for adiitional Police Detectives Vehicle small AWD SUV.
  - Includes $25,000 accumulation for additional Unit# 492 Police Utility AWD Ford Transit Van. (85,000)
  - Includes $10,000 accumulation for replacement (10,000) of Unit #497 Cargo Trailer.
  - Includes $80,000 accumulation for replacement (160,000) of City Hall Generator.

- Transit Fund – Van Pool ($51,382)

- Recreation & Culture ($357,396)
  - Includes $60,000 accumulation for replacement (60,000) of Unit #711 2012 Chevrolet ¾ Ton 4WD Service Body with a new ¾ Ton 4WD Service Body.
- Includes $34,000 accumulation for replacement (34,000) of Unit #712 2008 Chevrolet Colorado with new 1/2 Ton 4WD.
  - Includes $65,000 accumulation for replacement (65,000) of Unit #714 2005 Ford F-350 1-Ton truck with new 1-Ton truck with a plow, flatbed and salter.
  - Includes $20,000 accumulation for replacement (20,000) of Unit #730 Hustler Pool Mower with new 60in mower.
  - Includes $120,000 accumulation for replacement (230,000) of Unit #715 2003 C7500 Bucket Truck with new 75ft bucket truck.
  - Includes $58,396 accumulation for replacement of mowers.

- Moscow School District Community Playfields ($105,812)
  - Includes $8,022 yearly accumulation for 2030 replacement of Unit #732 2015 John Deere large area mower with a new mower as well as a trailer and ½ ton 4WD Pickup.

- Streets Fund ($421,449)
  - Includes $160,000 accumulation for replacement (320,000) of Unit #223 A7000 with new air sweeper.
  - Includes $80,000 accumulation for replacement (240,000) of Unit #224 Elgin Mechanical with new mechanical sweeper.
  - Includes $81,449 accumulation for replacement (200,000) of Unit #221 2007 Freightliner Dump Truck.

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
OTHER FINANCING SOURCES							
	- Includes $100,000 accumulation for replacement (250,000) of Grader Unit# 237 with new loader and snow plow/gate. - Sanitation Fund ($31,500) - Information Systems ($23,193) - Includes $5,000 accumulation for replacement (32,000) of Unit #902 2015 Chevrolet Equinox. Unit has accumulation of $23,193 from FY23. - Sewer Fund ($314,916) - Includes $185,000 accumulation for 2022 replacement (185,000) of Unit #119 2006 Freightliner sludge truck with plow with a new sludge truck with plow. - Includes additional $70,000 accumulation for replacement (150,000) of Unit #114 Ford E-450 CUES Camera Truck van with new Camera Truck van. Unit has accumulation of $80,000 from FY23. - Includes $12,000 for additional 9.5ft MVP Plus Western Snow Plow installed on Unit# 116. - Includes $47,916 accumulation for replacement (600,000) of Unit #280 2022 VACCON Rodder Tandem Axle Truck. - Storm Fund ($243,420) - Includes $243,420 accumulation for replacement (600,000) of Unit #280 2022 VACCON Rodder Tandem Axle Truck. - Water Fund ($219,460) - Includes additional $200,000 accumulation for replacement (500,000) of Unit #118 2014 Medium Duty Service Truck with Medium Duty Hydro-Excavation Truck. Unit has accumulation of $219,460 from FY23.						
OTHER FINANCING SOURCES				3,118,680	3,037,666	3,037,666	3,037,666
Totals for dept 000 -		1,322,746	2,600,460	5,168,274	5,369,512	5,369,512	5,369,512
TOTAL ESTIMATED REVENUES		1,322,746	2,600,460	5,168,274	5,369,512	5,369,512	5,369,512

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 130 - Internal Service General							
PERSONNEL SERVICES							
290-130-510-11	Full-Time Wages	232,715	222,509	249,138	270,939	270,939	270,939
					270,939	270,939	270,939
	Wages for the Fleet Management personnel, including the Deputy City Supervisor Public Works & Services at 10% (shared with General Buildings & Grounds, Recreation & Culture - Parks, Streets, Water, Sewer, Stormwater and Sanitation); Fleet Supervisor; two (2) Mechanics; and Administrative Specialist at 50% (shared with Streets and Stormwater).						
290-130-510-15	Part-Time Wages	2,933	4,169	6,067	5,633	5,633	5,633
					5,633	5,633	5,633
	Wages for part-time and seasonal personnel per established Seasonal Kinds and Levels and Salary Schedule. No position adjustments for FY2024.						
290-130-510-19	Overtime	62	1,011	2,000	4,000	4,000	4,000
					4,000	4,000	4,000
	Overtime salaries for weekend and after hours emergencies. FY2024 increase for Fleet having one on-call individual as needed.						
290-130-520-21	FICA Taxes	17,283	16,997	19,676	21,464	21,464	21,464
					21,464	21,464	21,464
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
290-130-520-22	PERSI (State Retirement)	26,981	26,390	29,795	32,720	32,720	32,720
					32,720	32,720	32,720
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
290-130-520-23	Unemployment Insurance			772	842	842	842
					842	842	842
	Estimated payments to Idaho Department of Labor for unemployment claims.						
290-130-520-24	Worker's Compensation	4,183	2,704	7,121	7,534	7,534	7,534
					7,534	7,534	7,534
	Premiums paid to Idaho State Insurance Fund for worker’s compensation insurance.						
290-130-520-25	Health & Accident Insurance	35,058	31,992	35,294	39,109	39,109	39,109
					39,109	39,109	39,109

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 130 - Internal Service General							
PERSONNEL SERVICES							
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 55% of dependent premiums. Includes medical, dental, and vision benefits.						
290-130-520-26	Life Insurance	982	914	1,693	1,832	1,832	1,832
					1,832	1,832	1,832
	Premiums paid to United Heritage Insurance for life insurance on behalf of employees. Benefits are equal to employee's annual salary.						
PERSONNEL SERVICES		320,197	306,686	351,556	384,073	384,073	384,073
CONTRACTUAL							
290-130-642-10	Professional Services		7,750	40,000			
	Funds for additional professional services required for the day to day operations of the City's Fleet Department. - No services planned for FY2024						
290-130-642-55	VEBA Program	2,000		2,000	2,400	2,400	2,400
					2,400	2,400	2,400
	Voluntary Employee Benefit Account (VEBA) health savings program. Benefit is $600 per employee in the Fleet Fund.						
290-130-668-10	Insurance	4,718	4,968	5,838	7,883	7,883	7,883
					7,883	7,883	7,883
	Annual premium for property, general liability, errors and omissions, auto and uninsured motorist and crime insurance. Services provided by Idaho Counties Risk Management Program (ICRMP).						
CONTRACTUAL		6,718	12,718	47,838	10,283	10,283	10,283
COMMODITIES							
290-130-631-05	Office Supplies	2,117	1,913	2,000	2,000	2,000	2,000
					2,000	2,000	2,000
	Office supplies for the Fleet Services Division.						
290-130-631-10	Postage Expense			100			
	Postage expense for Fleet Fund.						

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 130 - Internal Service General							
COMMODITIES							
290-130-632-30	Shop Supplies	6,598	11,835	12,000	12,000	12,000	12,000
					12,000	12,000	12,000
	Shop Supplies for Fleet Fund, including miscellaneous hand tools. - Scan Tool Software (3,000) - Mechanic Maintenance Supplies (8,300) - Medical Cabinet (700)						
290-130-635-10	Operations & Maintenance Parts	211,750	218,361	215,000	230,000	230,000	230,000
					230,000	230,000	230,000
	Labor and parts for the maintenance of vehicles and equipment of the City fleet. - FY2024 reflects an increase of 8% for rise in cost of parts.						
290-130-635-20	Motor Fuels & Lubricants	125,454	174,744	200,000	200,000	200,000	200,000
					200,000	200,000	200,000
	Fuel expense. The City uses approximately 40,000 gallons of regular gas and 20,000 gallons of diesel per year (assumes the addition of the vehicles and equipment listed within the budget). The estimate for FY2024 is an average of $3.33 per gallon. The Fleet Department will continue to employ sustainable principles in the specification and vehicle selection process. The EcoDriver Program promotes sustainable driving habits for all fleet users.						
290-130-644-10	Advertising & Publishing		969	1,000	1,000	1,000	1,000
					1,000	1,000	1,000
	Advertising for bid opportunities and publication of notices.						
290-130-647-10	Travel & Meetings	226	1,693	1,800	1,800	1,800	1,800
					1,800	1,800	1,800
	Expenses for Fleet Fund personnel to attend local training workshops. These include in-house CDL driver training, Fleet CO-OP, plow safety, and pre-build meetings.						
290-130-648-10	Dues, Subscriptions & Memberships	390	300	300	300	300	300
					300	300	300
	Industry association dues, trade publications, and membership fees for Fleet Division personnel.						
290-130-649-10	Professional Development	1,532	9,250	9,000	9,000	9,000	9,000
					9,000	9,000	9,000

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 130 - Internal Service General							
COMMODITIES							
	Professional Development for Fleet Services personnel, including: - Continued staff training and education - Hybrid training - Hydrualic training - Up-fitting equipment conference - NEXGEN training - EV technician training - AVI ASE exams						
290-130-650-10	Janitorial Services & Supplies	2,662	2,742	1,600	1,600	1,600	1,600
					1,600	1,600	1,600
	Fleet Services Fund's share for the cost of janitorial service at the City Shop. Recreation & Culture - Parks shares the cost of this service.						
290-130-652-10	Heat, Lights & Utilities	16,473	17,268	24,500	24,500	24,500	24,500
					24,500	24,500	24,500
	Utility expenses for natural gas, electricity and Fleets portion of the stormwater fee at the City Shop facility. Includes a projected 15.4% electric and 3.5% gas increase from Avista, a 3% stormwater fee increase and the addition of 3rd bay heating.						
290-130-653-10	Trash & Container Service	6,724	7,231	8,200	8,000	8,000	8,000
					8,000	8,000	8,000
	Trash and dumpster service shared with the Parks and Street. All City departments make every effort to recycle and follow sustainability purchasing guidelines.						
290-130-658-30	R & M - Buildings	5,927	43,539	30,000	25,000	25,000	25,000
					25,000	25,000	25,000
	Building maintenance and repairs. -Building and Fuel Island Maintenance (15,000) -Installing new EV Charging Stations Gateway's (10,000)						
290-130-658-40	R & M - Equipment	4,402	7,379	7,300	8,000	8,000	8,000
					8,000	8,000	8,000

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 130 - Internal Service General							
COMMODITIES							
	Repairs and maintenance of City Shop equipment. - Cost of annual hoist safety and compliance inspections (2,000) - FY2024 increase of 10% based on hoist inpsections and cost of hand tools.						
290-130-669-10	Miscellaneous Services & Charges	100		100			
	Purchases which do not clearly fit into other line item categories such as annual credit card fees.						
290-130-680-00	Information Systems Services	21,570	22,440	22,860	29,700	29,700	29,700
					29,700	29,700	29,700
	Annual charge for Information Systems services. This allocation has increased to reflect depreciation of equipment and service.						
290-130-690-10	Minor Equipment	100			10,000	10,000	10,000
					10,000	10,000	10,000
	Minor equipment which costs less than $5,000 and more than $999. Purchases for FY2024 include the following. - Upfit of Unit# 601 2012 Chevrolet 3/4 ton 4WD. (9,000) - Hand tools - On board Air Compressor - Service Body Tommy Gate						
COMMODITIES		406,025	519,664	535,760	562,900	562,900	562,900
CAPITAL OUTLAY							
290-130-770-75	Vehicles	259,354					
	General Government vehicle purchases. No planned purchases for FY2024.						
290-130-770-76	Other Equipment			15,000			
	General Government equipment purchases. -No planned purchases for FY24.						
290-130-770-79	Vehicles - Information Systems			40,000			
	Information Systems Vehicles for additions to the Fleet or replacement of existing stock. No planned purchases FY2024.						

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 130 - Internal Service General							
CAPITAL OUTLAY							
CAPITAL OUTLAY		259,354		55,000			
DEBT SERVICE							
290-130-790-86	Vehicle Leases	5,539	1,260				
	Lease of vehicles or equipment for additions to the fleet or replacement of existing stock. No Leases planned for FY2024.						
DEBT SERVICE		5,539	1,260				
TRANSFERS TO							
290-130-890-95	Transfer To: IS	1,200					
	Replacement of existing minor equipment and purchase of new minor equipment for Fleet Services Fund. No planned purchases for FY2024.						
TRANSFERS TO		1,200					
CONTINGENCY							
290-130-900-10	Operating Contingency			96,418	157,568	157,568	157,568
					157,568	157,568	157,568
	Unanticipated operating expenses. Separate operation funds, such as a special revenue fund, enterprise fund or internal fund, require a budgeted contingency to assure that sufficient funds are contained with the separate operating fund to meet unanticipated and/or emergency expenses. The Fleet Fund is an Internal Service Fund.						
CONTINGENCY				96,418	157,568	157,568	157,568
ENDING FUND BALANCE							
290-130-990-05	Ending Fund Balance - Restricted			2,955,702	3,880,688	3,880,688	3,880,688
					3,880,688	3,880,688	3,880,688

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET

APPROPRIATIONS
Dept 130 - Internal Service General
ENDING FUND BALANCE

290-130-990-05
Accumulation of funds for replacement of existing fleet assets.
- General Fund ($1,599,139) – Includes Fleet
  - $55,000 accumulation for additional Unit# 492 Police Utility AWD Ford Transit Van. (85,000)
  - $10,000 accumulation for replacement (10,000) of Unit #497 2006 Cargo Trailer Negotiations Trailer.
  - $10,000 accumulation for replacement (10,000) of Unit #512 2004 hazardous materials/special operations trailer.
  - $983,976 accumulation for replacement (1,800,000) of Unit #528 Pierce Ladder truck with new Pierce Ladder Truck.
  - $100,004 accumulation for replacement (110,000) of Unit #522 2009 Utility Ford
  - $80,000 accumulation for replacement (160,000) of City Hall 1999 Olympian Generator with new generator.

- Transit Fund – Van Pool ($51,382)

- Recreation and Culture ($407,396)
  - $34,000 accumulation for replacement (34,000) of Unit #712 2008 Chevrolet Colorado with new 1/2 Ton 4WD.
  - $65,000 accumulation for replacement (65,000) of Unit #714 2005 Ford F-350 1-Ton truck with new 1-Ton truck with a plow.
  - $20,000 accumulation for replacement (18,300) of Unit #730 2014 Hustler Super Duty mower with new mower.
  - $230,000 accumulation for replacement (240,000) of Unit #715 2003 C7500 Bucket Truck.
  - $58,396 new accumulation for replacement of mowers.

- Moscow School District Community Playfields ($113,834)
  - $113,834 accumulation for 2030 replacement of Unit #732 2015 John Deere large area mower with a new mower as well as a trailer and ½ ton 4WD Pickup.

- Streets Fund ($651,449)
  - $240,000 accumulation for replacement (320,000) of Unit #223 A7000 with new air sweeper.
  - $80,000 accumulation for replacement (240,000) of Unit #224 Elgin Mechanical with new mechanical sweeper.
- $81,449 accumulation for replacement (200,000) of Unit #221 2007 Freightliner Dump Truck.

  - $200,000 accumulation for replacement (250,000) of Grader Unit# 237 with new loader and snow plow/gate.
  - $50,000 accumulation for replacement (100,000) of Unit# 241 1986 Athey with newer used Athey.

- Sanitation Fund ($31,500)

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 130 - Internal Service General							
ENDING FUND BALANCE							
	- Information Systems ($28,193) - $28,193 accumulation for replacement (32,000) of Unit #902 2015 Chevrolet Equinox. - Sewer Fund ($284,916) - $184,916 accumulation for replacement (185,000) of Unit #119 2006 Freightliner sludge truck with a new sludge truck. - $100,000 accumulation for replacement (600,000) of Unit #148 2020 VACCON Rodder Tandem Axle Truck. - Storm Fund ($293,420) - $293,420 accumulation for replacement (700,000) of Unit# 280 2021 VACCON Jet Rodder Tandem Axle Truck. - Water Fund ($419,460) - $419,460 accumulation for replacement (500,000) of Unit #118 2014 Medium Duty Service truck with Medium Duty Hydro-excavation Truck.						
ENDING FUND BALANCE				2,955,702	3,880,688	3,880,688	3,880,688
Totals for dept 130 - Internal Service General		999,033	840,328	4,042,274	4,995,512	4,995,512	4,995,512

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 132 - Public Safety							
CAPITAL OUTLAY							
290-132-770-75	Vehicles - Public Safety		38,533	750,000	152,000	152,000	152,000
					152,000	152,000	152,000
	Public Safety and Engineering vehicles or equipment for additions to the fleet or replacement of existing stock. Purchases for FY2024 include: - Replacement of Unit #401 2017 Ford Police Interceptor Utility with new Ford Police Interceptor Utility. (60,000) - Replacement of Unit #408 2016 Ford Police Interceptor Utility with new Ford POlice Interceptor Utility. (60,000) - Additional Police Unit #492 Crossover AWD SUV Detective Vehicle. (32,000)						
290-132-770-76	Other Equip - Public Safety		5,869				
	Public Safety and Engineering vehicles or equipment for additions to the fleet or replacement of existing stock. No planned purchases for FY2024.						
CAPITAL OUTLAY			44,402	750,000	152,000	152,000	152,000
Totals for dept 132 - Public Safety			44,402	750,000	152,000	152,000	152,000

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 133 - Rec & Culture							
CAPITAL OUTLAY							
290-133-770-75	Vehicles - Rec & Culture	35,368	36,640	82,000	60,000	60,000	60,000
					60,000	60,000	60,000
	Recreation & Culture vehicles for additions to the fleet or replacement of existing stock. FY2024 includes: - Replacement of Unit #711 2012 Chevrolet 3/4 Ton 4WD Service Body with new 4WD 3/4 Ton Service Body. (60,000)						
290-133-770-76	Other Equip - Rec & Culture			40,000			
	Recreation & Culture equipment for additions to the fleet or replacement of existing stock. No planned purchases for FY2024.						
CAPITAL OUTLAY		35,368	36,640	122,000	60,000	60,000	60,000
Totals for dept 133 - Rec & Culture		35,368	36,640	122,000	60,000	60,000	60,000

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 150 - Streets							
CAPITAL OUTLAY							
290-150-770-75	Vehicles - Streets	27,616	147,925	50,000			
	Streets vehicles or equipment for additions to the fleet or replacement of existing stock. No planned purchases for FY2024.						
290-150-770-76	Other Equipment - Streets		68,869				
	Streets equipment for additions to the fleet or replacement of existing stock. - No Planned purchases for FY2024.						
CAPITAL OUTLAY		27,616	216,794	50,000			
Totals for dept 150 - Streets		27,616	216,794	50,000			

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 220 - Water							
CAPITAL OUTLAY							
290-220-770-75	Vehicles - Water		2,385	109,000			
	Water vehicles or equipment for additions to the fleet or replacement of existing stock. No planned purchases for FY2024.						
CAPITAL OUTLAY			2,385	109,000			
Totals for dept 220 - Water			2,385	109,000			

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 230 - Sewer							
CAPITAL OUTLAY							
290-230-770-75	Vehicles - Sewer				150,000	150,000	150,000
					150,000	150,000	150,000
	Sewer vehicles or equipment for additions to the fleet or replacement of existing stock. Puchased scheduled for FY2024: - Complete Retrofit of Camera Van while keeping original Unit #114 2011 Ford E-450 Cab and Chassis. (150,000)						
290-230-770-76	Other Equipment - Sewer				12,000	12,000	12,000
					12,000	12,000	12,000
	Sewer equipment for additions to the fleet or replacement of existing stock. Planned purchases for FY2024. - 9.5ft. Western MVP Plus Ultra Mount II Plow ($12,000)						
CAPITAL OUTLAY					162,000	162,000	162,000
Totals for dept 230 - Sewer					162,000	162,000	162,000

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 235 - Stormwater							
CAPITAL OUTLAY							
290-235-770-75	Vehicles - Stormwater		498,876	95,000			
	Stormwater vehicles or equipment for additions to the fleet or replacement of existing stock. No planned purchases for FY2024.						
CAPITAL OUTLAY			498,876	95,000			
Totals for dept 235 - Stormwater			498,876	95,000			
TOTAL APPROPRIATIONS		1,062,017	1,639,425	5,168,274	5,369,512	5,369,512	5,369,512
NET OF REVENUES/APPROPRIATIONS - FUND 290		260,729	961,035				

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
INTERGOVERNMENTAL REVENUES							
295-000-431-01	Federal Grants	143,234					
INTERGOVERNMENTAL REVENUES		143,234					
CHARGES FOR SERVICES							
295-000-448-70	Information Systems Service Fees	1,343,710	1,417,760	1,659,160	1,766,470	1,766,470	1,766,470
					1,766,470	1,766,470	1,766,470
	Funds received from all City Departments to cover depreciation of computer, printer and communication services and equipment, software renewal and cost of services received from IS Department.						
CHARGES FOR SERVICES		1,343,710	1,417,760	1,659,160	1,766,470	1,766,470	1,766,470
INVESTMENT EARNINGS							
295-000-471-00	Investment Earnings	16,407	44,915	25,000	118,450	118,450	118,450
					118,450	118,450	118,450
	Interest earned on IS Fund investments.						
INVESTMENT EARNINGS		16,407	44,915	25,000	118,450	118,450	118,450
REFUNDS AND REIMBURSEMENTS							
295-000-479-01	Refunds & Reimbursements	3,351	3,387	6,000	6,000	6,000	6,000
					6,000	6,000	6,000
	Funds received from refunds and reimbursements for service. Gritman Medical Center and Moscow School District share of expenses from annual Avista use fee (652-						
REFUNDS AND REIMBURSEMENTS		3,351	3,387	6,000	6,000	6,000	6,000
TRANSFERS IN							
295-000-498-01	Transfer In: General Fund	1,797,580	327,250	14,850	28,965	28,965	28,965
					28,965	28,965	28,965
	Funds for new minor equipment, professional services, software renewal, and capital equipment in the General Fund departments.						
295-000-498-10	Transfer In: Community Events	1,200	3,400	1,000			
	Funds for new minor equipment, professional services, software renewal, and capital equipment in Community Events.						

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
TRANSFERS IN							
295-000-498-25	Transfer In: Arts	1,000	6,200				
	Funds for new minor equipment, professional services, software renewal, and capital equipment in the Arts Department.						
295-000-498-33	Transfer In: Rec & Culture Fund	21,600	4,075	6,700	6,125	6,125	6,125
					6,125	6,125	6,125
	Funds for new minor equipment, professional services, software renewal, and capital equipment in the Recreation & Culture fund.						
295-000-498-50	Transfer In: Streets Fund	10,100	5,000	2,500			
	Funds for new minor equipment, professional services, software renewal, and capital equipment in the Street fund.						
295-000-498-60	Transfer In: Water Fund	89,000	77,500		7,600	7,600	7,600
					7,600	7,600	7,600
	Funds for new minor equipment, professional services, software renewal, and capital equipment in the Water fund.						
295-000-498-70	Transfer In: Sewer Fund	1,700	39,300		2,765	2,765	2,765
					2,765	2,765	2,765
	Funds for new minor equipment, professional services, software renewal, and capital equipment in the Sewer fund.						
295-000-498-75	Transfer In: Stormwater Fund		18,000	5,000			
	Funds for new minor equipment, professional services, software renewal, and capital equipment in the Stormwater Fund.						
295-000-498-90	Transfer In: Fleet Fund	1,200					
	Funds for new minor equipment, professional services, software renewal, and capital equipment in the Fleet fund.						
TRANSFERS IN		1,923,380	480,725	30,050	45,455	45,455	45,455
OTHER FINANCING SOURCES							
295-000-900-05	Fund Balance - Restricted			3,864,403	4,206,840	4,206,840	4,206,840
					4,206,840	4,206,840	4,206,840
	Restricted fund balance for future equipment purchases in accordance with the obsolescence plan. The increase of this fund is to accumulate funds for our Radio upgrade project and to purchase handheld radios after infrastructure change has been made.						
OTHER FINANCING SOURCES				3,864,403	4,206,840	4,206,840	4,206,840

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
Totals for dept 000 -		3,430,082	1,946,787	5,584,613	6,143,215	6,143,215	6,143,215
TOTAL ESTIMATED REVENUES		3,430,082	1,946,787	5,584,613	6,143,215	6,143,215	6,143,215

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 130 - Internal Service General							
PERSONNEL SERVICES							
295-130-510-11	Full-Time Wages	390,065	319,573	456,287	432,354	432,354	432,354
					432,354	432,354	432,354
	Wages for Information Systems personnel, including Information Systems Manager; Assistant Information Systems Manager; Information Systems Senior Specialist; Information Systems Specialist; Information Systems Technical Specialist; and Utility Locate Technician at 10% (shared with Street, Water, Sewer and Stormwater).						
295-130-510-19	Overtime	502	1,355	500	500	500	500
					500	500	500
	These funds will be used to pay for non-exempt staff time spent on special projects and other required overtime pay.						
295-130-520-21	FICA Taxes	29,280	23,520	34,944	33,113	33,113	33,113
					33,113	33,113	33,113
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
295-130-520-22	PERSI (State Retirement)	47,378	38,298	54,540	50,860	50,860	50,860
					50,860	50,860	50,860
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
295-130-520-23	Unemployment Insurance	(151)		1,370	1,299	1,299	1,299
					1,299	1,299	1,299
	Estimated payments to Idaho Department of Labor for unemployment claims.						
295-130-520-24	Worker's Compensation	683	427	1,083	1,116	1,116	1,116
					1,116	1,116	1,116
	Premiums paid to Idaho State Insurance Fund for worker’s compensation insurance.						
295-130-520-25	Health & Accident Insurance	51,393	45,963	71,621	70,015	70,015	70,015
					70,015	70,015	70,015
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 55% of dependent premiums. Includes medical, dental, and vision benefits.						
295-130-520-26	Life Insurance	1,633	1,214	3,124	2,933	2,933	2,933
					2,933	2,933	2,933
	Premiums paid to United Heritage Insurance for life insurance on behalf of employees. Benefits are equal to employee’s annual salary.						

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 130 - Internal Service General							
PERSONNEL SERVICES							
PERSONNEL SERVICES		520,783	430,350	623,469	592,190	592,190	592,190
CONTRACTUAL							
295-130-642-10	Professional Services	22,649	4,312	31,500	92,500	92,500	92,500
					92,500	92,500	92,500
	Funds for additional professional services required for the day to day operations of the City's IS infrastructure including: - Radio maintenance (15,000) - Fiber optic network maintenance (70,000) - Electrician services (1,000) - Phone system maintenance (2,500) - Water tank cell tower inspections (4,000) The increase of Fiber optic network maintenance is to cover the cost of next years fiber build outs and a full fiber audit of our current city-wide fiber network. - Fiber audit (20,000) - Fiber builds (50,000)						
295-130-642-31	Professional Services - General Govt	29,519	30,042				
	Software purchases for General Government:						
295-130-642-55	VEBA Program	2,500	8,881	3,000	3,000	3,000	3,000
					3,000	3,000	3,000
	Voluntary Employee Benefit Account (VEBA) health savings program.						
295-130-642-95	Professional Services - IS	465,477	370,881	578,041	594,205	594,205	594,205
					594,205	594,205	594,205
	Funds for computer software support renewals including antivirus, Microsoft and other product licensing throughout the City departments. The increase reflects new software needs as well as the increase in many of the software renewals. A significant enhancement to the fund is the allocation of funds towards our Microsoft EA licensing, which is necessitated by migration of exchange or email to the cloud and the inclusion of Office 365 and Teams in the upcoming fiscal year. While this results in an additional cost of (20,000), it is offset by the savings of (5,000) from discontinuing the expenditure on Zoom licensing. Thus, we effectively reduce the net cost to (15,000) while upgrading our technological capabilities.						

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 130 - Internal Service General							
CONTRACTUAL							
295-130-668-10	Insurance	7,214	8,673	10,919	11,374	11,374	11,374
					11,374	11,374	11,374
	Annual premium for property, general liability, errors and omissions, auto and uninsured motorist and crime. Service provided by Idaho Counties Risk Management Program (ICRMP).						
CONTRACTUAL		527,359	422,789	623,460	701,079	701,079	701,079
COMMODITIES							
295-130-631-05	Office Supplies	167	9,962	1,500	1,500	1,500	1,500
					1,500	1,500	1,500
	General supplies for the Information Systems Department.						
295-130-631-10	Postage Expense	336	70	600	600	600	600
					600	600	600
	Regular postage expenses and shipping costs.						
295-130-632-40	Department Supplies	6,511	6,987	8,500	8,500	8,500	8,500
					8,500	8,500	8,500
	Miscellaneous supplies and materials associated in supporting Information Systems infrastructure, television and cable equipment, and broadcasting meetings from Council Chambers.						
295-130-647-10	Travel & Meetings	1,379		3,000	3,000	3,000	3,000
					3,000	3,000	3,000
	Includes general travel and meeting expenses for the Information Systems staff.						
295-130-648-10	Dues, Subscriptions & Memberships		79	400	400	400	400
					400	400	400
	Municipal association memberships and professional journal subscriptions for the Information Systems personnel.						
295-130-649-10	Professional Development	1,141	113	12,000	12,000	12,000	12,000
					12,000	12,000	12,000
	Professional development expenses related to professional certifications and training for the Information Systems personnel. Specific training needs and certifications will be determined throughout FY2024.						

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 130 - Internal Service General							
COMMODITIES							
295-130-651-10	Telephones & Communications	81,641	85,043	86,266	90,466	90,466	90,466
					90,466	90,466	90,466
	Expenses for communications cost for the City including PRI services, long distance, and General Fund and Information Systems issued cell phones.						
295-130-652-20	Utility Expense	4,038	4,440	4,600	6,200	6,200	6,200
					6,200	6,200	6,200
	Utility expense for natural gas and electricity. Gritman Medical Center and Moscow School District share in the costs. Their share is receipted to Information Systems Revenue (295-000-479-01).						
295-130-658-40	R & M - Equipment	319		600	600	600	600
					600	600	600
	Costs to maintain printers, copiers, fax machines and miscellaneous supplies for the IS Department						
295-130-669-20	Recruitment Expense			200	200	200	200
					200	200	200
	Cost of recruitment expenses for filling vacancies within the IS Department.						
295-130-685-01	Fleet Services Supplies	385	419	603	540	540	540
					540	540	540
	Vehicle charges for fuel. In an effort to maximize sustainable practices, all users of the City Fleet are trained in the Moscow EcoDriver Program. In addition, Fleet Management works to decrease consumption and emissions by rotating out old and less efficient vehicles and staying abreast of new technologies.						
295-130-685-02	Fleet Services R&M	360	364	357	250	250	250
					250	250	250
	Vehicle charges for repair and maintenance.						
295-130-690-30	Minor Equipment - Gen Govt	12,217	7,676	10,900	32,775	32,775	32,775
					32,775	32,775	32,775

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 130 - Internal Service General							
COMMODITIES							
	Minor equipment which costs less than $5,000 and more than $999. Purchases for General Fund departments include: New Equipment Purchases - Building and Grounds – 1 iPad (725) - Building and Grounds – 1 desktop computer (1,550) - Legal – 1 laptop for extern (2,700) Replacement Equipment Purchases from Information Systems Accumulations - Executive - 1 laptop (2,700) - Administration - 3 laptops (8,100) - Administration - 1 desktop (1,550) - Finance – 1 laptop (2,700) - Finance – 1 desktop (1,550) - Legal – 2 laptops (5,400) - Legal – 2 desktops (3,100) - Fleet – 1 laptop (2,700)						
295-130-690-95	Minor Equipment - IS	140,223	34,487	22,200	25,450	25,450	25,450
					25,450	25,450	25,450
	Minor equipment which costs less than $5,000 and more than $999. This item includes the cost of network related minor equipment that benefit all City departments including funds for unanticipated laptop and desktop replacements (6,500), Network equipment (switch replacements, termination panels, backup power supplies, etc.) (6,500), and miscellaneous peripherals (PDAs, Digital Cameras, etc.) (5,500). New Equipment Purchases - No expenditures anticipated for FY2024. Replacement Equipment Purchases from IS accumulations - Information Systems – 2 laptops (5,400) - Information Systems – 1 desktop (1,550)						
COMMODITIES		248,717	149,640	151,726	182,481	182,481	182,481

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 130 - Internal Service General							
CAPITAL OUTLAY							
295-130-770-74	Equipment	538	40,646	2,497,034	2,346,573	2,346,573	2,346,573
					2,346,573	2,346,573	2,346,573
	Capital equipment purchases for the City's general government departments, including: From Accumulation - Reallocation of FY2022 / FY2023 Radio Project (2,307,798) Replacement Equipment Purchases from IS service fee accumulations. - NEC Univerge SIP Server (28,000) - 2 Firewalls for high availability (10,775)						
CAPITAL OUTLAY		538	40,646	2,497,034	2,346,573	2,346,573	2,346,573
TRANSFERS TO							
295-130-890-90	Transfer To: Fleet Fund		4,000	4,000	5,000	5,000	5,000
					5,000	5,000	5,000
	Transfer to Fleet Services Fund for accumulation according to the Fleet Replacement program for Information Systems vehicles.						
TRANSFERS TO			4,000	4,000	5,000	5,000	5,000
CONTINGENCY							
295-130-900-10	Operating Contingency			50,000	50,000	50,000	50,000
					50,000	50,000	50,000
	Unanticipated operating expenses. Separate operation funds, such as a special revenue fund, enterprise fund or internal services fund, require a budgeted contingency to assure that sufficient funds are contained with the separate operating fund to meet unanticipated and/or emergency expenses. The IS Fund is an internal service fund.						
CONTINGENCY				50,000	50,000	50,000	50,000
ENDING FUND BALANCE							
295-130-990-05	Ending Fund Balance - Restricted			1,555,624	2,042,662	2,042,662	2,042,662
					2,042,662	2,042,662	2,042,662
	Ending Fund Balance. Funds are restricted for future purchases in accordance with the obsolescence plan.						
ENDING FUND BALANCE				1,555,624	2,042,662	2,042,662	2,042,662

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 130 - Internal Service General							
Totals for dept 130 - Internal Service General		1,297,397	1,047,425	5,505,313	5,919,985	5,919,985	5,919,985

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 132 - Public Safety							
CONTRACTUAL							
295-132-642-32	Professional Services - Public Safety		5,055	800	20,240	20,240	20,240
					20,240	20,240	20,240
	Software purchases for Public Safety: - Community Development - Bluebeam for grants manager (450) - Police - Greykey (10,000) - Police - Spillman Clery (7,315) - Police Parking - mobile printers and cellphone upgrades (2,275) - Fire - Adobe Acrobat Pro for part time position (200)						
CONTRACTUAL			5,055	800	20,240	20,240	20,240
COMMODITIES							
295-132-690-32	Minor Equipment - Public Safety	46,616	48,544	33,100	111,550	111,550	111,550
					111,550	111,550	111,550
	Minor equipment which costs less than $5,000 and more than $999. Purchases for public safety departments include: New Equipment Purchases - Community Development – 2 desktops (3,100) - Community Development – 32" monitor for Deputy City Supervisor (450) - Community Development – 5TB drive for GIS Coordinator (200) Replacement Equipment Purchases from IS accumulations - Police – 3 desktops (4,650) - Police – 6 laptops (16,200) - Police – 9 MDTs (46,800) - Fire – 1 desktop (1,550) - Fire – 4 laptops (10,800) - Community Development – 4 desktops (6,200) - Community Development – 4 Engineering desktops (10,800) - Community Development – 4 laptops (10,800)						
COMMODITIES		46,616	48,544	33,100	111,550	111,550	111,550
CAPITAL OUTLAY							

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 132 - Public Safety							
CAPITAL OUTLAY							
295-132-770-74	Equipment - Public Safety	93,319	140,535	14,200			
	Capital equipment purchases for the City's public safety departments, including: New Equipment Purchases - No new equipment purchases for FY2024 Replacement Equipment Purchases - No replacement equipment purchases for FY2024						
CAPITAL OUTLAY		93,319	140,535	14,200			
Totals for dept 132 - Public Safety		139,935	194,134	48,100	131,790	131,790	131,790

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 133 - Rec & Culture							
CONTRACTUAL							
295-133-642-33	Professional Services - Rec & Culture		5,403	600			
	Software purchases for Recreation & Culture: - Community Events – Adobe Creative Cloud (600)						
CONTRACTUAL			5,403	600			
COMMODITIES							
295-133-690-33	Minor Equipment - Rec & Culture	9,238	14,012	12,700	23,525	23,525	23,525
					23,525	23,525	23,525
	Minor equipment which costs less than $5,000 and more than $999. Purchases for the Recreation and Culture Fund departments include: New Equipment Purchases - Parks and Recreation – iPad (725) - Parks and Recreation – CradlePoints for Unit #7-06 and Unit #7-10 Qty:2 (5,400) Replacement Equipment Purchases from IS accumulations - Parks and Recreation – 6 desktops (9,300) - Parks and Recreation – 1 laptop (2,700) - Arts – 1 laptop (2,700) - Community Events – 1 laptop (2,700)						
COMMODITIES		9,238	14,012	12,700	23,525	23,525	23,525
Totals for dept 133 - Rec & Culture		9,238	19,415	13,300	23,525	23,525	23,525

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 150 - Streets							
COMMODITIES							
295-150-690-50	Minor Equipment - Streets	4,810	2,854	10,300	10,450	10,450	10,450
					10,450	10,450	10,450
	Minor equipment which costs less than $5,000 and more than $999. Purchases for the Street Department include: New Equipment Purchases - No new purchases for FY2024 Replacement Equipment Purchases - 1 laptop (2,700) - 5 desktops (7,750)						
COMMODITIES		4,810	2,854	10,300	10,450	10,450	10,450
Totals for dept 150 - Streets		4,810	2,854	10,300	10,450	10,450	10,450

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 220 - Water							
CONTRACTUAL							
295-220-642-60	Professional Services - Water	9,633	17,231		3,000	3,000	3,000
					3,000	3,000	3,000
	Software purchases for Water: - SwiftComply FOG migration (3,000)						
CONTRACTUAL		9,633	17,231		3,000	3,000	3,000
COMMODITIES							
295-220-690-60	Minor Equipment - Water	11,505	7,572	2,600	30,450	30,450	30,450
					30,450	30,450	30,450
	Minor equipment which costs less than $5,000 and more than $999. Purchases for the Water Department include: New Equipment Purchases - Network switch (350) - 1 laptop (2,700) - 1 desktop (1,550) Replacement Equipment Purchases from IS accumulations - 9 laptops (24,300) - 1 desktop (1,550)						
COMMODITIES		11,505	7,572	2,600	30,450	30,450	30,450
CAPITAL OUTLAY							
295-220-770-74	Equipment - Water	47,500					
	Capital equipment purchases for the Water Fund, including: New Equipment Purchases - No expenditures anticipated for FY2024 Replacement Equipment Purchases - No expenditures anticipated for FY2024						

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 220 - Water							
CAPITAL OUTLAY							
CAPITAL OUTLAY		47,500					
Totals for dept 220 - Water		68,638	24,803	2,600	33,450	33,450	33,450

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 230 - Sewer							
CONTRACTUAL							
295-230-642-70	Professional Services - Sewer		4,298				
	Software purchases for Sewer:						
CONTRACTUAL			4,298				
COMMODITIES							
295-230-690-70	Minor Equipment - Sewer		3,191		24,015	24,015	24,015
					24,015	24,015	24,015
	Minor equipment which costs less than $5,000 and more than $999. Purchases for the Sewer Department include:						
	New Equipment Purchases - 1 iPad (725) - 1 desktop (1,550) - 1 phone (490)						
	Replacement Equipment Purchases from IS accumulations - 5 desktops (7,750) - 5 laptops (13,500)						
COMMODITIES			3,191		24,015	24,015	24,015
CAPITAL OUTLAY							
295-230-770-74	Equipment - Sewer	13,218					
	Capital equipment purchases for the Sewer Fund, including: New Equipment Purchases - No expenditures anticipated for FY2024. Replacement Equipment Purchases - No expenditures anticipated for FY2024.						
CAPITAL OUTLAY		13,218					
Totals for dept 230 - Sewer		13,218	7,489		24,015	24,015	24,015

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 235 - Stormwater							
CONTRACTUAL							
295-235-642-75	Professional Services - Stormwater			2,000			
	Software purchases: - GraniteNet Advance software license (1,600) - Invarion Rapid Plan software (400)						
295-235-690-75	Minor Equipment - Stormwater		1,000	3,000			
	Minor equipment which costs less than $5,000 and more than $999. Purchases for the Sewer Department include: New Equipment Purchases - Color laserJet printer (3,000) Replacement Equipment Purchases from IS accumulations - No replacement equipment for FY2024						
CONTRACTUAL			1,000	5,000			
Totals for dept 235 - Stormwater			1,000	5,000			
TOTAL APPROPRIATIONS		1,533,236	1,297,120	5,584,613	6,143,215	6,143,215	6,143,215
NET OF REVENUES/APPROPRIATIONS - FUND 295		1,896,846	649,667				

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
INVESTMENT EARNINGS							
320-000-471-00	Investment Earnings	38,453	62,448	38,000	147,900	147,900	147,900
					147,900	147,900	147,900
	Interest earned on Water Capital Projects Fund investments.						
INVESTMENT EARNINGS		38,453	62,448	38,000	147,900	147,900	147,900
REFUNDS AND REIMBURSEMENTS							
320-000-479-01	Refunds & Reimbursements	45	275		1,100	1,100	1,100
					1,100	1,100	1,100
	Refund of A Street Prepayments						
REFUNDS AND REIMBURSEMENTS		45	275		1,100	1,100	1,100
TRANSFERS IN							
320-000-498-60	Transfer In: Water Fund	1,869,826	1,122,129	1,157,928	2,448,558	2,448,558	2,448,558
					2,448,558	2,448,558	2,448,558
	Transfer in from the Water Fund for accumulation to fund future Water Capital Projects and construction of multi-year water projects in accordance with the Capital Improvement Plan.						
TRANSFERS IN		1,869,826	1,122,129	1,157,928	2,448,558	2,448,558	2,448,558
OTHER FINANCING SOURCES							
320-000-437-00	DEQ Loan			4,217,000			
	Estimated proceeds from Idaho State Department of Environmental Quality (DEQ) Revolving Loan Fund Phase II for Well #10 and water booster projects. Revenue received on a reimbursement basis for work completed.						
OTHER FINANCING SOURCES				4,217,000			
OTHER FINANCING SOURCES							
320-000-900-05	Fund Balance - Restricted			5,197,286	7,112,438	7,112,438	7,112,438
					7,112,438	7,112,438	7,112,438

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
OTHER FINANCING SOURCES							
	Accumulation of funds received from the Water Fund for the purpose of long-range Water Fund Capital Projects in accordance with the City Capital Improvement Plan. Booster Stations (125,000) Energy Control and Supply (275,000) Well Capital Improvement (460,000) Water Tank/Reservoir Improvements (3,500,000) Buildings - Public Works Operations Facility (250,000) Water Line Improvements (2,461,169) Unassigned (41,269)						
OTHER FINANCING SOURCES				5,197,286	7,112,438	7,112,438	7,112,438
Totals for dept 000 -		1,908,324	1,184,852	10,610,214	9,709,996	9,709,996	9,709,996
TOTAL ESTIMATED REVENUES		1,908,324	1,184,852	10,610,214	9,709,996	9,709,996	9,709,996

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 220 - Water							
CAPITAL OUTLAY							
320-220-770-54	Booster Stations	70,429	87,715	3,950,000			
	Booster Station upgrades and replacements per the Capital Plan. No projects planned for FY2024.						
320-220-770-62	Energy Control & Supply	253,242	39,769		75,000	75,000	75,000
					75,000	75,000	75,000
	Program for the installation of energy control/supply systems at various wells and booster station sites to provide emergency power for water production and distribution. Includes installation of onsite generators and energy efficiency components such as variable frequency drives, soft starters, and switching gear. - Misc. control improvements (75,000)						
320-220-770-64	Well Capital Improvements	2,168,995	335,691	78,286	195,700	195,700	195,700
					195,700	195,700	195,700
	Well Capital Improvement Program in accordance with the City Capital Improvement Plan. FY2024 projects include: - Well 2 & 3 Chlorine Generator ($195,700)						
320-220-770-72	Buildings	3,686			9,364	9,364	9,364
					9,364	9,364	9,364
	Water portion of design services for City Shop.						
320-220-770-73	Improvements	1,165,489	1,067,828	2,322,385	550,320	550,320	550,320
					550,320	550,320	550,320
	Waterline improvements in accordance with the City Capital Improvement Plan: - Taylor/Lauder water line relocation (260,367) - A Street-between Washington and Adams (239,953) - Misc. Repairs/Improvements (50,000)						
CAPITAL OUTLAY		3,661,841	1,531,003	6,350,671	830,384	830,384	830,384
ENDING FUND BALANCE							
320-220-990-05	Ending Fund Balance - Restricted			4,259,543	8,879,612	8,879,612	8,879,612
					8,879,612	8,879,612	8,879,612

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 220 - Water							
ENDING FUND BALANCE							
	Accumulation of funds received from the Water Fund for the purpose of long-range Water Fund Capital Projects in accordance with the City Capital Improvement Plan. Booster Stations (150,000) Energy Control and Supply (225,000) Well Capital Improvement (978,000) Water Tank/Reservoir Improvements (4,500,000) Buildings - Public Works Operations Facility (290,636) Water Line Improvements (2,692,507) Unassigned (43,469)						
ENDING FUND BALANCE				4,259,543	8,879,612	8,879,612	8,879,612
Totals for dept 220 - Water		3,661,841	1,531,003	10,610,214	9,709,996	9,709,996	9,709,996
TOTAL APPROPRIATIONS		3,661,841	1,531,003	10,610,214	9,709,996	9,709,996	9,709,996
NET OF REVENUES/APPROPRIATIONS - FUND 320		(1,753,517)	(346,151)				

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
INVESTMENT EARNINGS							
330-000-471-00	Investment Earnings	85,532	146,589	90,000	397,800	397,800	397,800
					397,800	397,800	397,800
	Interest income on Sewer Fund investments.						
INVESTMENT EARNINGS		85,532	146,589	90,000	397,800	397,800	397,800
REFUNDS AND REIMBURSEMENTS							
330-000-479-01	Refunds & Reimbursements	4,231			1,200	1,200	1,200
					1,200	1,200	1,200
	Miscellaneous refunds & reimbursements.						
REFUNDS AND REIMBURSEMENTS		4,231			1,200	1,200	1,200
TRANSFERS IN							
330-000-498-70	Transfer In: Sewer Fund	3,092,838	2,676,728	1,892,795	3,165,615	3,165,615	3,165,615
					3,165,615	3,165,615	3,165,615
	Transfer from Sewer Fund for accumulation to fund future sewer projects and construction of multi-year sewer projects in accordance with the City Capital Improvement Plan.						
TRANSFERS IN		3,092,838	2,676,728	1,892,795	3,165,615	3,165,615	3,165,615
OTHER FINANCING SOURCES							
330-000-900-03	Fund Balance - Unrestricted			15,708,460	16,237,239	16,237,239	16,237,239
					16,237,239	16,237,239	16,237,239
	Accumulation of funds from the Sewer Fund for long-range Sewer Capital projects in accordance with the Capital Improvement Plan.						
OTHER FINANCING SOURCES				15,708,460	16,237,239	16,237,239	16,237,239
Totals for dept 000 -		3,182,601	2,823,317	17,691,255	19,801,854	19,801,854	19,801,854
TOTAL ESTIMATED REVENUES		3,182,601	2,823,317	17,691,255	19,801,854	19,801,854	19,801,854

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 230 - Sewer							
CAPITAL OUTLAY							
330-230-770-45	Sewer Main Program	388,480	919,643	1,844,135	1,395,474	1,395,474	1,395,474
					1,395,474	1,395,474	1,395,474
	Sewer Capital Construction Projects per City Capital Improvement Plan: - Sewer Main Repairs (50,000) - Manhole Replacement Program (150,000) - Brent Drive to Morton St (426,482) - Alley E. of Washington, 5th to 8th (611,078) - A Street-Washington to Adams (157,913)						
330-230-770-66	WRRF Facility Improvements		4,208	2,805,728	1,969,000	1,969,000	1,969,000
					1,969,000	1,969,000	1,969,000
	Water Reclamation and Reuse Facility Upgrades in accordance with the City Capital Improvement Plan: - Screw Pump Replacement (495,000) - WRRF Phase V Project Design (1,250,000) - Reaeration Improvements (224,000)						
330-230-770-68	Energy Control & Supply			25,000	106,277	106,277	106,277
					106,277	106,277	106,277
	Sewer Capital Construction Projects per Capital Plan. -Misc.						
330-230-770-69	Lift Station Renovations	609,819	97,416	166,313			
	Sewer Capital Construction Projects per Capital Plan.						
330-230-770-72	Buildings	3,686			11,237	11,237	11,237
					11,237	11,237	11,237
	Sewer Capital Construction Projects per Capital Plan - Public Works Operations Facility at City Shop (11,237)-Design						
CAPITAL OUTLAY		1,001,985	1,021,267	4,841,176	3,481,988	3,481,988	3,481,988
ENDING FUND BALANCE							
330-230-990-05	Ending Fund Balance - Restricted			12,850,079	16,319,866	16,319,866	16,319,866

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 230 - Sewer							
ENDING FUND BALANCE							
					16,319,866	16,319,866	16,319,866
	Accumulation for future sewer capital projects in accordance with the City Capital Improvement Plan. - Sewer Main Program (1,823,710) - WRRF Improvements (13,046,156) - Energy Control and Supply (50,000) - Lift Station Renovations (1,050,000) - Buildings - Public Works Operations Facility (350,000)						
ENDING FUND BALANCE				12,850,079	16,319,866	16,319,866	16,319,866
Totals for dept 230 - Sewer		1,001,985	1,021,267	17,691,255	19,801,854	19,801,854	19,801,854
TOTAL APPROPRIATIONS		1,001,985	1,021,267	17,691,255	19,801,854	19,801,854	19,801,854
NET OF REVENUES/APPROPRIATIONS - FUND 330		2,180,616	1,802,050				

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City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
INTERGOVERNMENTAL REVENUES							
335-000-431-01	Federal Grants			400,000			
	Federal Grants						
INTERGOVERNMENTAL REVENUES				400,000			
TRANSFERS IN							
335-000-498-75	Transfer In: Stormwater Fund		74,400	124,029	71,706	71,706	71,706
					71,706	71,706	71,706
	Transfer In: Stormwater Fund						
TRANSFERS IN			74,400	124,029	71,706	71,706	71,706
OTHER FINANCING SOURCES							
335-000-900-05	Fund Balance - Restricted			74,400	237,233	237,233	237,233
					237,233	237,233	237,233
	Fund balance carryover restricted for future capital projects						
OTHER FINANCING SOURCES				74,400	237,233	237,233	237,233
Totals for dept 000 -			74,400	598,429	308,939	308,939	308,939
TOTAL ESTIMATED REVENUES			74,400	598,429	308,939	308,939	308,939

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 235 - Stormwater							
CAPITAL OUTLAY							
335-235-770-56	Stormwater Conveyance Improvements			400,000			
	Annual program for the replacement of obsolete storm mains throughout the City. Original program was for the replacement of clay mains only, but has been expanded to address emerging issues with storm mains of other materials.						
335-235-770-72	Buildings		26,198				
CAPITAL OUTLAY			26,198	400,000			
ENDING FUND BALANCE							
335-235-990-05	Ending Fund Balance - Restricted			198,429	308,939	308,939	308,939
	Ending fund balance restricted for future capital projects				308,939	308,939	308,939
ENDING FUND BALANCE				198,429	308,939	308,939	308,939
Totals for dept 235 - Stormwater			26,198	598,429	308,939	308,939	308,939
TOTAL APPROPRIATIONS			26,198	598,429	308,939	308,939	308,939
NET OF REVENUES/APPROPRIATIONS - FUND 335			48,202				

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
INVESTMENT EARNINGS							
340-000-471-00	Investment Earnings	39,456	62,945	40,000	164,500	164,500	164,500
					164,500	164,500	164,500
	Interest income from Sanitation Fund investments.						
INVESTMENT EARNINGS		39,456	62,945	40,000	164,500	164,500	164,500
TRANSFERS IN							
340-000-498-80	Transfer In: Sanitation Fund	425,481	359,935		850,000	850,000	850,000
					850,000	850,000	850,000
	Transfer in from the Sanitation Fund to accumulate and support future sanitation capital improvements.						
TRANSFERS IN		425,481	359,935		850,000	850,000	850,000
OTHER FINANCING SOURCES							
340-000-900-03	Fund Balance - Unrestricted			7,158,083	7,034,486	7,034,486	7,034,486
					7,034,486	7,034,486	7,034,486
	Fund balance carryover accumulated for future capital projects						
OTHER FINANCING SOURCES				7,158,083	7,034,486	7,034,486	7,034,486
Totals for dept 000 -		464,937	422,880	7,198,083	8,048,986	8,048,986	8,048,986
TOTAL ESTIMATED REVENUES		464,937	422,880	7,198,083	8,048,986	8,048,986	8,048,986

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 240 - Sanitation							
CONTRACTUAL							
340-240-642-10	Professional Services-Landfill Closure		126,000				
CONTRACTUAL			126,000				
CAPITAL OUTLAY							
340-240-770-71	Land			3,452,048	3,625,699	3,625,699	3,625,699
					3,625,699	3,625,699	3,625,699
	Recycling Center Property/Yard Waste improvements projects per the comprehensive plan and strategic plan. Also includes anticipated design and engineering for a new public convenience recycling center/yard waste facility.						
340-240-770-72	Buildings	3,467					
	Accumulation for Recycling Center facility improvements projects per the comp/strategic plan. No expenditures anticipated in FY2022.						
340-240-770-73	Improvements			2,060,635	2,180,635	2,180,635	2,180,635
					2,180,635	2,180,635	2,180,635
	Sanitation Fund capital improvements projects.						
340-240-770-85	Post Closure Landfill			1,685,400	2,242,652	2,242,652	2,242,652
					2,242,652	2,242,652	2,242,652
	Closure						
CAPITAL OUTLAY		3,467		7,198,083	8,048,986	8,048,986	8,048,986
Totals for dept 240 - Sanitation		3,467	126,000	7,198,083	8,048,986	8,048,986	8,048,986
TOTAL APPROPRIATIONS		3,467	126,000	7,198,083	8,048,986	8,048,986	8,048,986
NET OF REVENUES/APPROPRIATIONS - FUND 340		461,470	296,880				

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
LICENSES AND PERMITS							
350-000-421-15	Subdivision Tree Fees	4,700	10,600				
	Fees generated from developers and building contractors for the purchase of trees by property owners.						
350-000-421-16	Park Land Dedication Fees	3,316					
LICENSES AND PERMITS		8,016	10,600				
INTERGOVERNMENTAL REVENUES							
350-000-431-00	State & Federal Grant Revenues	181,857	2,801,706	286,500	888,979	888,979	888,979
					888,979	888,979	888,979
	Revenues from State and Federal Grants and other outside agency project funding contributions. -TAP Grant Mountain View Design (172,347) -TAP Grant Highway 95 Underpass (716,632)						
350-000-431-91	Federal Grant - Mtn View FY15 STP	102,031					
	Mountain View Road 2015 STP-Urban Grant Project. Surface Transportation Program - Urban grant funded project for Mountain View Road improvements from Joseph Street to Sixth Street. Scheduled for design in 2015 - 2020 and construction in 2023 or 2024 pending grant funding availability. Total project cost is $2,628,000. Local Match required is $227,180 with projected grant funding of $2,400,820. This item has been moved to 431-00.						
INTERGOVERNMENTAL REVENUES		283,888	2,801,706	286,500	888,979	888,979	888,979
INVESTMENT EARNINGS							
350-000-471-00	Investment Earnings	54,909	55,481	45,000	197,300	197,300	197,300
					197,300	197,300	197,300
	Interest earned on General Fund Capital investments.						
INVESTMENT EARNINGS		54,909	55,481	45,000	197,300	197,300	197,300
CONTRIBUTION AND DONATIONS							
350-000-476-01	Donations			325,000	525,000	525,000	525,000
					525,000	525,000	525,000

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
CONTRIBUTION AND DONATIONS							
	Donations received from other sources for various capital improvement projects. - MURA South Couplet Beautification (250,000) - MURA Acceleration Lane (175,000) - MURA Underpass (100,000)						
350-000-476-36	Donations - Harvest Park		500				
	Donations received from other sources for the development of Harvest Park development. No revenues anticipated in FY2024.						
CONTRIBUTION AND DONATIONS			500	325,000	525,000	525,000	525,000
REFUNDS AND REIMBURSEMENTS							
350-000-479-01	Refunds & Reimbursements	26,009	23,104	20,000	70,700	70,700	70,700
					70,700	70,700	70,700
	Includes funds received from private sources participating in the public sidewalk program (20,000) and remaining ITD A Street Project refund (50,700).						
REFUNDS AND REIMBURSEMENTS		26,009	23,104	20,000	70,700	70,700	70,700
TRANSFERS IN							
350-000-498-01	Transfer In: General Fund	539,731	1,446,075	1,554,733	1,023,664	1,023,664	1,050,781
					1,023,664	1,023,664	1,050,781
	Transfer from General Fund for accumulation of funding for General Fund capital projects in accordance with the City Capital Improvement Plan.						
350-000-498-28	Transfer In: Transit Center			75,000			
	Transfer In: Transit Center						
350-000-498-33	Transfer In: Rec & Culture Fund	500,000	100,000				
350-000-498-34	Transfer In: MSD Community Playfields			110,793	55,427	55,427	55,427
					55,427	55,427	55,427
	Transfer In: MSD Community Playfields						
350-000-498-50	Transfer In: Streets Fund	750,574	1,727,411	1,335,700	1,366,053	1,366,053	1,366,053
					1,366,053	1,366,053	1,366,053

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
TRANSFERS IN							
	Transfer to Capital Project Fund for accumulation of funding for future street projects and construction of multi-year street projects.						
350-000-498-55	Transfer In: LID Construction			26,975			
	Transfer In: LID Construction.						
350-000-498-89	Transfer In: Hamilton Fund	195,700	286,443				
	Transfer from Hamilton Fund providing funds for youth playgrounds per City Council Resolution. All projects require City Council approval in the budget process. No projects are proposed for FY2024.						
TRANSFERS IN		1,986,005	3,559,929	3,103,201	2,445,144	2,445,144	2,472,261
GAIN/LOSS ON SALE OF ASSETS							
350-000-478-10	Gain/Loss On Sale Of Assets		972,006				
	Gain/Loss On Sale of Assets						
GAIN/LOSS ON SALE OF ASSETS			972,006				
OTHER FINANCING SOURCES							
350-000-900-01	Fund Balance - Assigned			3,812,858	6,331,230	6,331,230	6,331,230
					6,331,230	6,331,230	6,331,230

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
OTHER FINANCING SOURCES							
	Fund Balance that is restricted to a specific defined project and revenue source as identified within the City Capital Improvement Plan. Roadway Improvement Projects (1,333,760) Sidewalk Improvements (18,500) Streetscape Programs (600,602) Parking Lot Improvements (113,198) Street Light Retrofitting (61,000) Park Improvements (515,388) MSDCP (110,793) Swimming Pool Development (10,282) Land & Buildings (2,966,336) Subdivision Trees (24,476) Parkland Dedication (49,150) Fire Station #3 Bond Expense (30,436) Fire Station #3 (90,000) Transit Center (75,000) Unallocated (332,309)						
OTHER FINANCING SOURCES				3,812,858	6,331,230	6,331,230	6,331,230
Totals for dept 000 -		2,358,827	7,423,326	7,592,559	10,458,353	10,458,353	10,485,470
TOTAL ESTIMATED REVENUES		2,358,827	7,423,326	7,592,559	10,458,353	10,458,353	10,485,470

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 130 - Internal Service General							
CAPITAL OUTLAY							
350-130-770-72	Buildings - General Government	6,459,939	1,000,777		255,222	255,222	255,222
					255,222	255,222	255,222
	General Government building projects and renovations.						
CAPITAL OUTLAY		6,459,939	1,000,777		255,222	255,222	255,222
ENDING FUND BALANCE							
350-130-990-00	End Fund Balance - Unassigned			4,386,015	6,809,697	6,809,697	6,836,814
					6,809,697	6,809,697	6,836,814
	Fund Balance that is restricted to a specific defined future project - Roadway Improvement Projects (1,383,484) - Sidewalk Improvements (75,000) - Streetscape Programs (1,070,000) - Parking Lot Improvements (113,198) - Street Light Retrofitting (45,000) - MSDCP (166,220) - Land & Buildings (3,239,204) - Subdivision Trees (25,276) - Parkland Dedication (49,150) - Fire Station #3 (85,000) - Transit Center (75,000)						
ENDING FUND BALANCE				4,386,015	6,809,697	6,809,697	6,836,814
Totals for dept 130 - Internal Service General		6,459,939	1,000,777	4,386,015	7,064,919	7,064,919	7,092,036

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 132 - Public Safety							
CAPITAL OUTLAY							
350-132-770-74	Equipment - Public Safety				29,848	29,848	29,848
					29,848	29,848	29,848
	Building and Equipment expenses for Fire Station #3.						
CAPITAL OUTLAY					29,848	29,848	29,848
Totals for dept 132 - Public Safety					29,848	29,848	29,848

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 150 - Streets							
CAPITAL OUTLAY							
350-150-770-29	Fed Grant - Third Street LHSIP	353,083	38,084				
	Third Street Underground Project						
350-150-770-52	Streetscape Program			365,215	350,977	350,977	350,977
					350,977	350,977	350,977
	City wide improvements intended to achieve defined streetscape goals, historic district themes, community beautification, and entryway enhancements. FY2024 projects include: - South Couplet Beautification (350,977)						
350-150-770-56	Stormwater Conveyance Improvements	246,809	91,436				
	Annual program for the replacement of obsolete storm mains throughout the City. Original program was for the replacement of clay mains only, but has been expanded to address emerging issues with storm mains of other materials. - In FY2023 this account, previously Storm Main Replacement Program, moved to Stormwater Capital, 335-325-770-56.						
350-150-770-73	Sidewalk Program	128,997	271,522	45,000	100,000	100,000	100,000
					100,000	100,000	100,000
	This line includes improvements and renovations to upgrade deficient sidewalks and the installation of missing sidewalks throughout the City (Targets Strategic Plan External Major Challenge Area Tier Two – Aging Downtown Infrastructure).						
350-150-770-83	Roadway Improvement Program	922,320	3,071,144	2,274,549	2,273,760	2,273,760	2,273,760
					2,273,760	2,273,760	2,273,760
	Ongoing annual program to resurface, repave, and reconstruct the City street system. Projects are selected annually based on available funding, street condition ratings, related utility improvement projects, and traffic volumes. Design services are completed annually with annual construction projects. Annual project cost varies in accordance with the City Capital Improvement Plan (Targets Strategic Plan External Major Challenge Area Tier One – Deteriorating Pavement Conditions). FY2024 Projects include: - South Main Pedestrian Underpass (773,400) - Highway 8 Through-Lane (351,750) - South 95 Pathway Extention (183,750) - A Street Reconstruction (423,360) - Public Ave LHSIP (55,500) - Surface Treatment Program (300,000) - Mountain View TAP Design (186,000)						

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 150 - Streets							
CAPITAL OUTLAY							
350-150-770-91	Mt. View FY15 STP Urban	28,829					
	Mountain View Road 2015 STP-Urban Grant Project Widening of Mountain View Road to include bicycle lanes, curbs, gutters, and sidewalks from Joseph Street to Sixth Street. Project includes reconstruction of Sixth Street intersection with consideration of a roundabout option. Scheduled for design in FY2012 - FY2020 and construction in FY2023 to FY2025. Total project cost = $2,628,000 with grant funding of $2,400,820. Local Match required = $227,180. Previous local match accumulation of $232,000. In accordance with the City Capital Improvement Plan this item has been moved to 770-83.						
350-150-770-94	A Street Improvements	11,879					
	A Street Improvements – Phase II A Street Improvements between Peterson Street and Home Street. This project was completed within FY2020 (Targets Strategic Plan External Major Challenge Area Tier One – Deteriorating Pavement Conditions).						
350-150-770-98	Street Light Retrofit	14,448	20,159	15,000	15,000	15,000	15,000
					15,000	15,000	15,000
	Updating of existing City-owned street lights to meet Street Light Ordinance requirements.						
CAPITAL OUTLAY		1,706,365	3,492,345	2,699,764	2,739,737	2,739,737	2,739,737
Totals for dept 150 - Streets		1,706,365	3,492,345	2,699,764	2,739,737	2,739,737	2,739,737

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 165 - Rec & Culture - Parks							
COMMODITIES							
350-165-632-61	Subdivision Trees	1,400	1,200		1,500	1,500	1,500
					1,500	1,500	1,500
	Funds collected from contractors and developers through building permits. There is an application process for the planting of the trees provided by the City through the Recreation & Culture - Parks Department.						
COMMODITIES		1,400	1,200		1,500	1,500	1,500
CAPITAL OUTLAY							
350-165-770-58	Paradise Pathway System Improvements		64,839				
	On-going installation of Paradise Path amenities, including signage, interpretive station, lighting, benches, and local trail connectors.						
350-165-770-72	Buildings - Parks		14,315	65,564	155,291	155,291	155,291
					155,291	155,291	155,291
	Building Improvements. - Hamilton Indoor Recreation Center Gluelam Beam Repair (155,291)						
350-165-770-73	Improvements - Parks	263,007	86,428	340,761	467,058	467,058	467,058
					467,058	467,058	467,058
	Capital improvement needs of the Recreation & Culture - Parks Department per the City Capital Improvement Plan. - Harvest Park Phase I (56,275) - Moser Park Frontage Improvements (337,653) - Carol Brink Pathway Replacement (73,130)						
350-165-770-76	Other Equipment - Playgrounds		104,094	18,500			
	Installation and replacement of playground equipment. A primary funding source is Hamilton Fund.						
350-165-770-82	Swimming Pool Renovations	133,704	96,182	81,955			
	Repair and replacement at the Hamilton-Lowe Aquatic Center. - Funbrella Installation (49,173) - Fence Relocation (32,782)						
CAPITAL OUTLAY		396,711	365,858	506,780	622,349	622,349	622,349

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 165 - Rec & Culture - Parks							
Totals for dept 165 - Rec & Culture - Parks		398,111	367,058	506,780	623,849	623,849	623,849
TOTAL APPROPRIATIONS		8,564,415	4,860,180	7,592,559	10,458,353	10,458,353	10,485,470
NET OF REVENUES/APPROPRIATIONS - FUND 350		(6,205,588)	2,563,146				

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
INVESTMENT EARNINGS							
355-000-471-00	Investment Earnings	160	238	250			
	Investment Earnings						
INVESTMENT EARNINGS		160	238	250			
OTHER FINANCING SOURCES							
355-000-900-01	Fund Balance - Assigned			26,725			
	Fund Balance Carryover						
OTHER FINANCING SOURCES				26,725			
Totals for dept 000 -		160	238	26,975			
TOTAL ESTIMATED REVENUES		160	238	26,975			

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 230 - Sewer							
TRANSFERS TO							
355-230-890-30	Transfer To: Capital Projects			26,975			
	Transfer to Capital Projects						
TRANSFERS TO				26,975			
Totals for dept 230 - Sewer				26,975			
TOTAL APPROPRIATIONS				26,975			
NET OF REVENUES/APPROPRIATIONS - FUND 355		160	238				

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
INVESTMENT EARNINGS							
380-000-471-00	Investment Earnings	5,920	10,098	4,800	20,200	20,200	20,200
					20,200	20,200	20,200
	Interest income from investments from the corpus of the Hamilton reserves.						
INVESTMENT EARNINGS		5,920	10,098	4,800	20,200	20,200	20,200
REFUNDS AND REIMBURSEMENTS							
380-000-479-01	Refunds & Reimbursements	3,989					
REFUNDS AND REIMBURSEMENTS		3,989					
OTHER FINANCING SOURCES							
380-000-900-01	Fund Balance - Assigned			27,200	11,800	11,800	11,800
					11,800	11,800	11,800
	Restricted Fund Balance from the Hamilton Reserves to fund school age playground equipment at Milton Arthur Park.						
OTHER FINANCING SOURCES				27,200	11,800	11,800	11,800
Totals for dept 000 -		9,909	10,098	32,000	32,000	32,000	32,000
TOTAL ESTIMATED REVENUES		9,909	10,098	32,000	32,000	32,000	32,000

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 188 - Rec & Culture - HIRC							
CONTRACTUAL							
380-188-642-10	Professional Services		1,000,000				
	Professional Services as needed.						
CONTRACTUAL			1,000,000				
TRANSFERS TO							
380-188-890-30	Transfer To: Capital Projects	195,700	286,443				
	Transfer to Capital Projects for the purchase school age playground equipment at Milton Arthur Park.						
380-188-890-33	Transfer To: Rec & Culture Fund	32,000	32,000	32,000	32,000	32,000	32,000
					32,000	32,000	32,000
	Transfer to Recreation & Culture for Hamilton Indoor Recreation Center's annual operations.						
TRANSFERS TO		227,700	318,443	32,000	32,000	32,000	32,000
Totals for dept 188 - Rec & Culture - HIRC		227,700	1,318,443	32,000	32,000	32,000	32,000
TOTAL APPROPRIATIONS		227,700	1,318,443	32,000	32,000	32,000	32,000
NET OF REVENUES/APPROPRIATIONS - FUND 380		(217,791)	(1,308,345)				

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
PROPERTY TAXES							
590-000-410-00	General Property Taxes	1,050,143	1,071,211	1,046,400	1,049,600	1,049,600	1,049,600
					1,049,600	1,049,600	1,049,600
	Property tax levied pursuant to the capital projects general obligation bond principal and interest for FY2023.						
PROPERTY TAXES		1,050,143	1,071,211	1,046,400	1,049,600	1,049,600	1,049,600
INVESTMENT EARNINGS							
590-000-471-00	Investment Earnings	379	2,361	520	5,150	5,150	5,150
					5,150	5,150	5,150
	Earnings on investments.						
INVESTMENT EARNINGS		379	2,361	520	5,150	5,150	5,150
Totals for dept 000 -		1,050,522	1,073,572	1,046,920	1,054,750	1,054,750	1,054,750
TOTAL ESTIMATED REVENUES		1,050,522	1,073,572	1,046,920	1,054,750	1,054,750	1,054,750

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 900 - Debt							
COMMODITIES							
590-900-675-00	Fiscal Agent Fees	450	450	450	500	500	500
					500	500	500
	Bank agent fees for administration of the general obligation bond.						
COMMODITIES		450	450	450	500	500	500
DEBT SERVICE							
590-900-790-80	Principal - GO Bond 2019	735,000	765,000	795,000	830,000	830,000	830,000
					830,000	830,000	830,000
	Annual principal payment for the 2019 general obligation bond issue.						
590-900-791-80	Interest - GO Bond 2019	307,807	279,657	251,400	219,600	219,600	219,600
					219,600	219,600	219,600
	Annual principal payment for the 2019 general obligation bond issue.						
DEBT SERVICE		1,042,807	1,044,657	1,046,400	1,049,600	1,049,600	1,049,600
ENDING FUND BALANCE							
590-900-990-01	Ending Fund Balance - Assigned			70	4,650	4,650	4,650
					4,650	4,650	4,650
	Amount of general obligation bond assigned for a specific purpose.						
ENDING FUND BALANCE				70	4,650	4,650	4,650
Totals for dept 900 - Debt		1,043,257	1,045,107	1,046,920	1,054,750	1,054,750	1,054,750
TOTAL APPROPRIATIONS		1,043,257	1,045,107	1,046,920	1,054,750	1,054,750	1,054,750
NET OF REVENUES/APPROPRIATIONS - FUND 590		7,265	28,465				

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
OTHER FINANCING SOURCES							
595-000-900-01	Fund Balance - Assigned			35,611	35,611	35,611	35,611
	Fund balance carryover				35,611	35,611	35,611
OTHER FINANCING SOURCES				35,611	35,611	35,611	35,611
Totals for dept 000 -				35,611	35,611	35,611	35,611
TOTAL ESTIMATED REVENUES				35,611	35,611	35,611	35,611

City of Moscow
Budget
2023 - 2024

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2023-24 DEPT REQUESTED BUDGET	2023-24 PROPOSED BUDGET	2023-24 ADOPTED BUDGET
APPROPRIATIONS							
Dept 900 - Debt							
ENDING FUND BALANCE							
595-900-990-01	Ending Fund Balance - Assigned			35,611	35,611	35,611	35,611
	Ending Fund Balance				35,611	35,611	35,611
ENDING FUND BALANCE				35,611	35,611	35,611	35,611
Totals for dept 900 - Debt				35,611	35,611	35,611	35,611
TOTAL APPROPRIATIONS				35,611	35,611	35,611	35,611
NET OF REVENUES/APPROPRIATIONS - FUND 595							
ESTIMATED REVENUES - ALL FUNDS		61,971,286	68,153,840	109,189,264	120,693,051	120,693,051	120,747,285
APPROPRIATIONS - ALL FUNDS		63,705,220	61,013,913	109,189,264	120,693,051	120,693,051	120,747,285
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		(1,733,934)	7,139,927				