City of Moscow
Municipal Budget
Fiscal Year 2025



ADOPTED

Arthur D. Bettge
Mayor

Bill Belknap
City Supervisor

Gina Taruscio
Council President

Sandra Kelly
Council Vice President

Bryce Blankenship
Council Member

Hailey Lewis
Council Member

Drew Davis
Council Member

Julia Parker
Council Member

CITY OF MOSCOW 1887 IDAHO

Heart of the Arts

Arthur D. Bettge
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Bill Belknap
City Supervisor

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Dear Council President Taruscio and Members of the Moscow City Council:

I am pleased to provide the proposed FY2025 budget for your consideration in advance of the public hearing set for Monday, August 5th, 2024. The $133,145,026 budget is balanced.

The budget document provides highly detailed information on all revenues and expenses for every department allowing the reader to see the flow of revenues and their ultimate use in delivering our essential services to the community. Throughout the FY2025 budget process, City management has closely monitored revenues, expenditures, and cash flows to ensure the safety of the City of Moscow's assets and provide quality services to all customers while maintaining sufficient liquidity and compliance with the City Council's fiscal policies.

The budget document serves multiple uses, as a fiscal policy manual, operational guide, financial plan, and communication device. The budget executive summary includes a general overview of each objective, revenue, expenditure, and change according to the individual fund. The document in its entirety is crafted to comply with the statutory requirements set forth by Idaho Code Title 50-1002 while advancing the City's mission to "deliver quality municipal services while ensuring responsible use of resources."

The FY2025 budget implements the direction of the City Council to address the most significant and pressing issues facing the community as identified through the recent Strategic Plan Update. The proposed budget includes funding for the highest priority issues including the following:

- **Alternative Water Source Development** – The proposed budget includes $80,000 in funding to continue to pursue and develop plans for an alternate water supply. Additionally, the City has worked closely with the Idaho Water Resource Board to secure $182,500 in funding to develop a 10% engineering design of a permanent alternative water supply.

- **Fire and Emergency Medical Services** Planning – The proposed budget includes three new Paramedic/Firefighter positions to be jointly funded by the City and the Moscow Volunteer Fire Department as well as $50,000 in funding for an EMS services study to develop a plan to take further steps to stabilize EMS service delivery within the City and region.

- **Substandard Emergency Communications System Replacement** – The proposed budget includes funding for the completion of the new emergency radio system to ensure that the City's emergency responders can communicate during emergency events.

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- **City Shop Causes Inefficiencies and Safety Concerns** – The proposed budget includes $5,291,174 to fund the construction of the new City Shop facility**.**

- **Inability to Recruit Sufficient Staff to Perform Essential Functions** – The City is currently conducting a salary survey and the proposed budget includes a 4% cost of living increase and an increase in family medical insurance premium coverage from 55% to 60% to ensure that the City's compensation and benefits remain competitive and ensure that we can retain and attract a skilled workforce.

- **Inadequate Funding to Properly Maintain City Streets** – The proposed budget includes $2,611,058 in funding for roadway improvements including the City's Surface Treatment Program, White Avenue pavement restoration project, Public Avenue Local Highway Safety Improvement Program project, Mountain View Road improvements, and the South Main Pedestrian Underpass Project.

- **Deteriorating Downtown Streetscape & Infrastructure** – The City completed the Downtown Streetscape Study in 2023 and continues to identify select improvements to make incremental reinvestments in the downtown area in support of this critical civic center.

- **Lack of Affordable Housing** – The proposed budget carries forward the remaining $50,000 of the $150,000 ARPA funding allocation to the City's Affordable Homeownership Opportunity Grant Program.

Over the last several fiscal years, the City has experienced significant inflationary pressures. While the rate of increase has lessened, the City's cost of operations remains elevated. The City, like other segments of society, has experienced continued increases across nearly every aspect of the City's operations including fuel, labor, and construction and material costs. Additionally, in the effort to stabilize Emergency Medical Services (EMS) coverage, the City will be hiring three paid Paramedic/Firefighter positions to ensure the continued delivery of Advanced Life Support EMS service to the community. While these positions will be initially funded by the Moscow Volunteer Fire organization, under the agreement with the Volunteers, the City will begin supporting these paid positions in three years and will begin contributing to the replacement of future ambulances as well.

The City's cost of living adjustment (normally based upon the average Consumer Price Index (CPI) from the preceding year) is budgeted at 4% this year, which is based upon the 2023 annual CPI increase of 4.1%. Additionally, a survey of 39 other public agencies conducted last year revealed that the City's prior 50% dependent health insurance premium contribution was far behind the 80% average contribution of other public agencies within our region. To ensure that

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the City of Moscow can provide competitive benefits to attract and retain the highest quality workforce, I am proposing to continue the incremental increase in the City's contribution toward dependent insurance premiums that the City began last year, again increasing City dependent premium coverage from 55% to 60%. While a modest change, this increased contribution along with a relatively modest 2.5% premium increase will result in an average cost reduction of $31.01 per month for employees with family members on the City's base $1,500 deductible plan. The City must balance its fiduciary responsibility while working hard to retain and attract outstanding employees, and I believe the proposed budget meets those objectives.

Given these current and anticipated future cost increases and revenue reductions, I am proposing that the City Council take the statutory 3% property tax increase plus an additional 1% of the foregone balance. It is important to emphasize that the 3% levy increase results in an increase of only $218,468 to the City's 2024 non-exempt levy amount of $7,164,883, and the 1% foregone adds $76,078 to the City's levy. With the proposed 3% property tax increase and the additional 1% foregone amount, the City's annual levy on a home with an assessed valuation of $400,000 is estimated to decrease by $26.79. Even with the proposed increases, the City's total general property tax levy of $7,568,502 is only slightly more than the cost of the operations of the City's Police Department which is budgeted at $7,401,699 for FY2025.

The City recognizes the tax burden that is placed upon the City's residents, but at a time when the costs of delivery of the City's municipal services have increased so significantly and the demands for services grow, it is incumbent upon the City to take the steps necessary to ensure that we have the resources needed to maintain our critical services. The City is no different than the thousands of companies that have been forced to increase product prices in response to the increasing cost of business. The City's modest property tax levy increases will help ensure that the City can continue to provide public safety, parks and recreation, arts and community events, and other essential services that make Moscow the outstanding community it is today.

In closing, I am pleased to say that the preparation of the FY2025 budget has been another outstanding collaborative process among all participants. I was pleased to work with staff from every department of the City, as well as Council President and Vice President for over four months. The process includes decision-making at all levels and throughout the process to allocate resources for the betterment of the community and the operations of the City as a whole. This budget provides the community with programs and services responsibly and efficiently while positioning the City in the best manner possible for the future.

Special thanks go out to everyone for their hard work in preparing this comprehensive document, especially to Council President Taruscio, and Council Vice President Kelly for their leadership; City Supervisor Bill Belknap, Finance

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Director Sarah Banks, City Clerk Laurie Hopkins, Executive Assistant Taylor Riedner, and other staff.

I look forward to the City Council budget workshop on July 9th, 2024, and would be pleased to respond to any questions or concerns you and the Council might have.

Sincerely,



Arthur D. Bettge
Mayor

City of Moscow
Mission Statement

The City of Moscow delivers quality municipal services while ensuring responsible use of resources.
We anticipate and meet the needs of our diverse population in order to build public trust and enhance a sense of community.

Budget Document & Guide

The Budget as a Policy and Management Document

This budget document includes a statement of city-wide financial policies, as well as a statement of non-financial goals and objectives. The document includes short-term initiatives that guide the development of the budget for the upcoming year and stated strategic plan goals and objectives of the City departments. A budget message articulates priorities and issues for the new budget year. It describes significant changes in priorities from the current year and explains the factors that led to those changes. The document describes activities, services, and/or functions performed by City departments and includes organization charts. The budget document includes measures of progress toward accomplishing the City's mission and strategic plan.

The Budget as a Financial Plan

The budget document includes summaries of revenues and other resources, expenditures, and other uses for all appropriated funds and includes two prior years of actuals, the current year budget, and/or estimated current year actual and proposed budget year. The document describes the major revenue sources, explains the underlying assumptions for the revenue estimates, and discusses significant revenue trends. Projected changes in fund balances of appropriated governmental funds are included as well as a definition of fund balance maintained by the City. The document discusses current debt obligations, current debt levels, and legal debt limits. An explanation of the basis of budgeting for all funds, whether cash, modified accrual, or some other statutory basis, is included.

The Budget as a Communication Device

The budget document provides summary and detailed information that includes how the City will address significant budgetary issues, trends, and resource choices. The budget process is described, as well as the procedures for amending the budget after adoption. To further communicate financial and statistical information, the document includes graphs and charts, a glossary of terms and statistical and supplemental data that describes the City of Moscow as an organization and its operations.

City Organization

Moscow has a Council-Mayor form of government consisting of an elected Mayor and six elected at-large Council members, serving the community as a whole rather than representing subdivisions of the community. These positions are elected separately and serve four-year terms. The Council elects a President and Vice-President from among its members at its first meeting in January each year. These two officers may stand in for the Mayor as necessary.

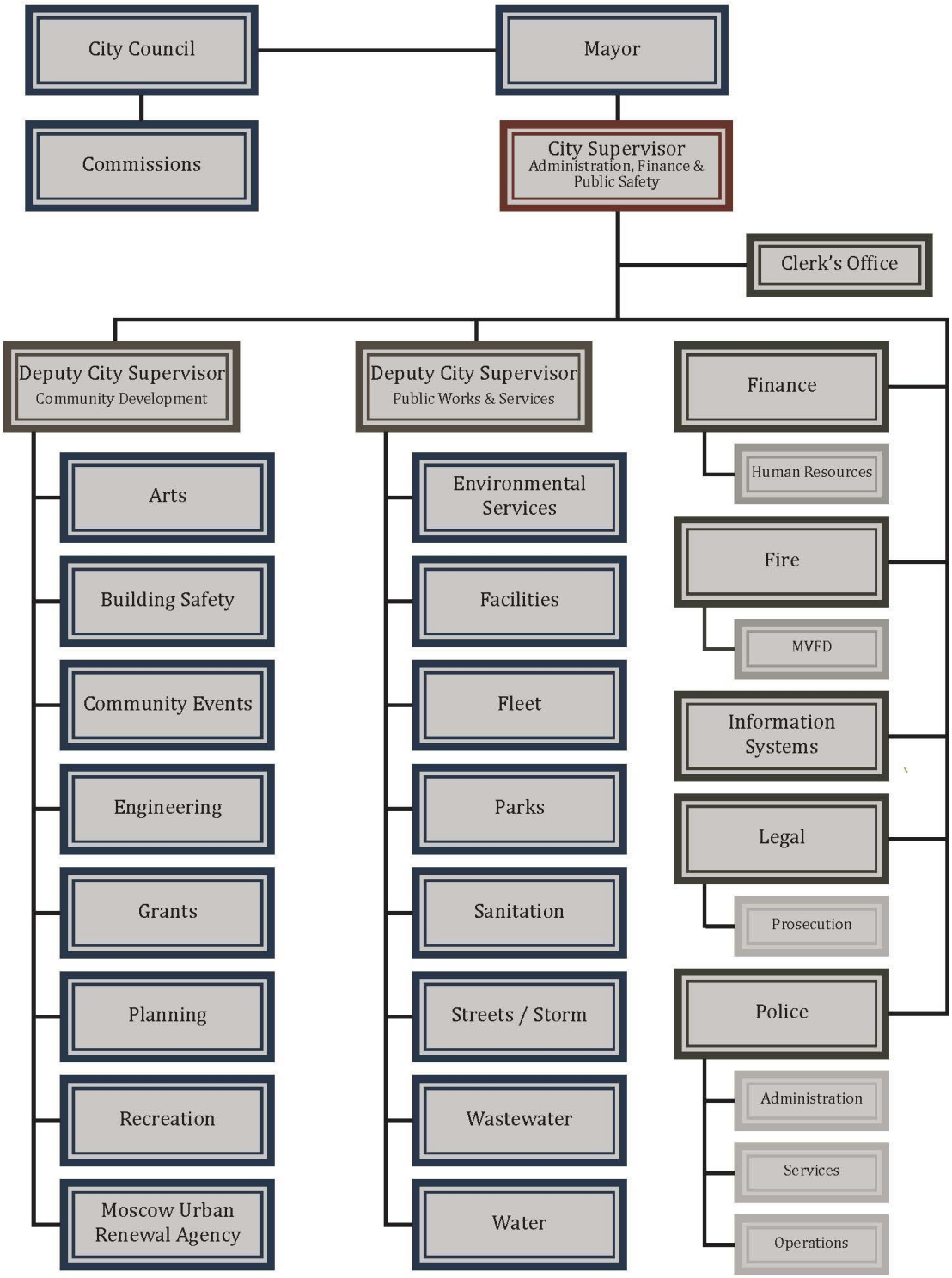
The Council is the legislative and quasi-judicial arm of Moscow's city government, enacting ordinances and resolutions. This body confirms the Mayor's appointments of City officials including the City Supervisor, Deputy City Supervisors, and department heads, as well as citizen commission members. The Council approves the City's annual budget and serves as the convening body for public hearings and appeals of other City Boards and Commissions.

The goal of Administration is to provide quality general governmental administrative services to the City of Moscow staff, elected officials, and members of the community. The City Supervisor will accomplish this goal by acting as an approachable liaison between the elected officials and staff and will assist the Mayor in discharging executive duties in a prompt and even-handed manner.

The City management structure reflects three separate groups, under the supervision and management of the City Supervisor. The City Supervisor manages the Administration, Finance & Public Safety group, which also includes the Legal Department and Information Systems. The other groups are managed by a Deputy City Supervisor. Those groups are Community Development and Public Works & Services.

Funds are organized into functional groupings called Departments. A Department is a group of related activities aimed at accomplishing a major City service program. (e.g. Parks and Recreation Department).

A Department may be further divided into smaller units called divisions or programs. Programs perform specific functions within the Department (e.g. Aquatics is a program within the Recreation Department, while Police Operations is a Division within the Moscow Police Department).


City Council
Mayor
Commissions
City Supervisor
Administration, Finance & Public Safety
Clerk's Office
Deputy City Supervisor
Community Development
Deputy City Supervisor
Public Works & Services
Finance
Human Resources
Fire
MVFD
Information Systems
Legal
Prosecution
Police
Administration
Services
Operations
Arts
Building Safety
Community Events
Engineering
Grants
Planning
Recreation
Moscow Urban Renewal Agency
Environmental Services
Facilities
Fleet
Parks
Sanitation
Streets / Storm
Wastewater
Water

List of Principal Officials

Elected Officials at 01/02/2024

Official	Name	Term End
Mayor	Art Bettge	12/31/2025
Council President	Gina Taruscio	12/31/2025
Council Vice President	Sandra Kelly	12/31/2027
Council Member	Bryce Blankenship	12/31/2027
Council Member	Drew Davis	12/31/2027
Council Member	Hailey Lewis	12/31/2025
Council Member	Julia Parker	12/31/2025

City Officials

Official	Name
City Supervisor	Bill Belknap
City Attorney	Mia Bautista
City Clerk	Laurie M. Hopkins
Deputy City Supervisor Community Development	Cody Riddle
Deputy City Supervisor Public Works & Services	Tyler Palmer
Director of Finance & Employee Services	Sarah L. Decker
Fire Chief	Brian Nickerson
Police Chief	Anthony Dahlinger

Major Governmental Funds

Governmental Funds – All governmental funds are accounted for using the current financial resources measurement focus and modified accrual basis of accounting.

The City reports the following major governmental funds:

- **General Fund** – The "General Fund" is the City's primary operating fund. It accounts for all financial resources of the City, except those required to be accounted for in another fund.
- **Street Fund** – The "Street Fund" is responsible for the construction and maintenance of streets and traffic services within the City.
- **Capital Projects** – The "Capital Projects Fund" accounts for money set aside by the City Council for identified future projects.
- **Recreation and Culture Fund** – The "Recreation & Culture Fund" accounts for the costs of maintaining and improving park facilities, recreational programs, community center, Arts and Community Events operations in the City.
- **Hamilton Fund** – The "Hamilton Fund" accounts for the money gifted to the City by Mr. Bobby C. Hamilton. Mr. Hamilton's bequest stipulates the money is "for the benefit of the parks and recreation department to be used as much as possible for the benefit of young children."

Proprietary Funds – All proprietary funds are accounted for using the flow of economic resources measurement focus and the accrual basis of accounting. Proprietary funds include enterprise funds and internal service funds.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise and internal service funds are charges to customers for sales and services. The enterprise funds also recognize as operating revenue the portion of general facilities charge fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Enterprise Funds – Enterprise Funds are managed in a manner similar to how organizations are managed in the private sector.

The City manages the following enterprise funds:

- **Water Fund** – This activity accounts for the provision of water services to the residents of the City.
- **Sewer Fund** – This activity accounts for the provision of sewer services to the residents of the City.
- **Stormwater Fund** – This activity accounts for the provision of stormwater services to the residents of the City.
- **Sanitation Fund** – This activity accounts for the provision of sanitation services to the residents of the City.

Internal Service Funds – Internal service funds are used to allocate fleet maintenance and information systems services to other funds of the City on a cost reimbursement basis. The internal service funds are included in governmental activities for government-wide reporting purposes. As a general rule, the revenue and expenses of the internal service funds have been eliminated from the government-wide financial statements. The excess revenue or expenses for the fund are allocated to the appropriate functional activity.

The Budget Process

The State of Idaho established the City's fiscal year, which begins annually on October 1 and ends on September 30 (Title 50 Chapter 10, 50-1001). To have an adopted budget in place by October 1 of each year, the budget process must begin months before. The Administration and Finance Departments begin formulating budget request forms in late February. These request forms include historical expenditure actuals for the prior two years, current expenditure amounts, and current budget amounts.

While the Departments are preparing their budget requests, the City Supervisor and Finance Department calculate personnel costs, debt service requirements, revenue projections, and internal service costs for the new fiscal year. Budget requests are submitted to Finance in early April. This information is combined with Department requests to form a preliminary unbalanced draft budget.

In mid-April, the City Supervisor and Finance Department conduct meetings with the individual Department Heads to review and discuss their budget requests. These meetings, along with the current City Council strategic plan, goals, and objectives, help the City Supervisor to formulate priorities. Meetings with the Mayor, City Supervisor, Finance Department, and Department Heads are held in May to formulate a proposed budget.

The City Council receives the proposed budget document in late June for review. In mid-July, a budget workshop is held. This workshop is open to the public and is posted per open meeting law. The workshop allows the City Council to receive input from the Mayor, City Supervisor, Finance Director, and the Departments. Through this workshop and discussions with City staff, the City Council reviews the proposed budget to assure its adherence to City Council priorities, the Strategic Plan, and sound financial policies.

Once the City Council and City Supervisor finalize the priorities and approve the proposed budget, the final document is readied for submission to the City Council for adoption. State law requires that a public hearing on the budget be held before Council votes on its adoption. Notices of the public hearing are published twice at least seven (7) days apart in the Moscow-Pullman Daily News, on the City's website, and posted at City Hall. This hearing provides an opportunity for citizens to express their ideas and opinions about the budget to their elected officials.

After the public hearing, the City Council votes on the adoption of the budget. If the budget is accepted and formally approved by the City Council, an appropriation ordinance is approved. The budget is adopted at the fund level.

The City maintains extensive budgetary controls. The objective of these controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the City Council. Activities of the funds are included in the annual appropriated budget. The City Council is authorized to transfer budgeted amounts among funds.

During the fiscal year, budgetary control is maintained by the review of requests for payments for compliance with adopted policies and procedures. Departmental appropriations that have not been expended by the Department lapse at the end of the fiscal year. Funds that were budgeted and not

used by the Department during the fiscal year are not available for their use unless appropriated in the following fiscal year's budget.

The City may amend the budget during the fiscal year to provide for additional expenditures or expenses and also to provide reductions in other expenditures or expenses, or supplemental revenues to fund such amendments.

Budget Highlights

General Fund Revenues:

One of the General Fund's significant sources of revenue is Property Tax. A major property tax reform bill (HB389), was signed into law in 2021. HB389 allows for local governments to increase property tax revenues a maximum of 3% above the highest dollar levy for any one of the three preceding tax years, in addition to 90% of the taxable value for annexations and new construction occurring within the past year. The maximum increase cannot exceed 8%, with certain exceptions for the termination of revenue allocation areas in urban renewal districts.

To keep up with service demands and increased labor and material costs, the FY2025 budget includes a 3% increase of $218,468, allocation of 1% of foregone tax revenues of $76,078, plus 90% of the total assessed valuation as required by HB389 of new construction valuation placed on the tax rolls, which is estimated at $103,925 and $3,128 respectively. Based on Latah County's preliminary assessed valuation of the City of $2.45 Billion, the FY2025 tax levy amount is estimated to be $3.52 per $1,000 of assessed valuation. This is a slight decrease from $3.58 per $1,000 in FY2024.

All property tax revenue is receipted in the General Fund. The General Fund Non-Departmental budget acts as the transfer point for all transfers of General Fund money to other funds, including Special Revenue Funds and Internal Service Funds. These transfers act as the General Fund's support of these other funds, rather than allocating specific tax revenues to the funds themselves. This method of accounting allows better tracking of General Fund support and consolidates all tax revenue in the General Fund, following recognized and accepted general governmental accounting principles.

The City has also accrued a balance of tax revenue authorized but not levied in previous years, referred to as the "foregone amount." This balance of the foregone amount is the balance of taxes (up to 3% of the previous year's levy) that could have been levied in those previous years but were not. As stated previously, HB389 allows cities to make forgone levies in addition to the 8% cap. However, HB389 limits the amount of foregone levy to 1% of the taxing district's property tax budget if the funds are to be utilized for maintenance and operations, and 3% of the taxing district's budget if the funds are to be used for capital projects. If a city decides to levy more than the 1% of the foregone for maintenance and operations they cannot in that same budget year make a 3% increase or take any new construction or annexation increases, or reserve any of that for use as the forgone amount in future years.

The City has previously utilized foregone taxes to meet expense needs in specific circumstances. In previous years, these circumstances include:

- Replacement of investment revenues of the Hamilton Fund, which were designated by the City Council to offset operating expenses of the Hamilton Indoor Recreation Center (HIRC). The Hamilton Fund had been reduced by $2.2 million and $1.5 million, respectively, to pay off certificates of participation (a financing method used to

construct the Hamilton Indoor Recreational Center) and for the City's share of construction costs of the Moscow School District Community Play Fields
- To provide permanent funding for two police officer positions that had been previously funded by a COPS Grant
- Providing funding for the City's participation in the runway realignment project for the Pullman-Moscow Regional Airport
- To address exceptional inflation in City operational expenses and construction projects experienced since 2022
- To address continued inflationary pressure on City operational expenses in 2024 and to prepare to fund the City's share of the three paid paramedic/firefighter positions

The proposed budget includes a total FY2025 property tax amount of $8,499,534. Of this amount, the General Fund portion to fund general governmental services is $7,568,502 while $1,046,400 is allocated to the Debt Service Fund for scheduled debt service payment of the 2019 voter-approved general obligation capital facilities (police station construction) 10-year bond.

The second-largest revenue source for the General Fund is state-shared revenues which is comprised of State sales tax revenue sharing and State liquor tax distributions. The amounts budgeted for FY2025 are based upon estimates provided by the State and the Association of Idaho Cities. As of April 2024, the State of Idaho experienced a 24.2% reduction in state sales tax collections resulting in a nearly $200,000 shortfall for the City in 2024. These revenues are expected to continue to decline in FY2025 with an additional $100,000 reduction in anticipated revenues compared to FY2024. State Liquor Tax is estimated to remain consistent with FY2024.

Franchise Fees for electric, natural gas and TV cable are paid by the providers of those services as a percentage of gross sales within the City limits. These three specific utilities' rates can change and changes in demand for those services drive these revenues. Also, 911 emergency dispatch fees from telecommunications are collected from telephone fees generated from both landlines and cellular phones. These fees are tracked, and those specific 911 services are provided in the Emergency Communications Center section of the Police department. Collectively, the franchise revenue and the 911 fee revenue are estimated to remain relatively consistent with FY2024.

Building Permit and Plan Review revenues are anticipated to remain flat for FY2025. Building permit and plan review revenues for FY2025 are expected to increase only very slightly from FY2024 budgeted amounts.

As in previous years, transfers from the Water, Sewer, and Sanitation enterprise funds and the Street special revenue fund have been budgeted to pay for administrative services and support services provided by the General Fund departments. The amount of these transfers is calculated using an allocation formula to determine each fund's fair share of these services. The allocation formula was updated in 2024 following recent legal rulings and resulted in reduced transfers from the enterprise funds to the General Fund.

Expenditures

Expenditures budgeted in the General Fund, including operating transfers, have decreased from $21,031,935 in FY2024 to $20,126,428 in FY2025. This decrease is largely due to the City's completion of the City's $2.0 Million Pullman Moscow Airport Terminal Project local match contribution in FY2024.

In response to financial challenges the City experienced in FY2024, the City eliminated six positions including two Patrol Officers, a Communications Manager, an Accountant II, an Arts Assistant, and a Parks Administrative Assistant position. These positions remain vacant and unfunded within the proposed FY2025 budget. For FY2025, the Administration Executive Assistant position will be shared equally between Administration and the Arts Department.

In FY2025, the standard approach to budgeting for seasonal or temporary positions adopted in FY2023 has been continued. These positions are included in a kinds and levels structure with a corresponding pay structure. This provides for better internal equity among seasonal positions across all departments and provides a foundation for appropriate and consistent adjustment in keeping with the market wages in our region.

In FY2022, the City implemented a 3-tier health care program, providing employees with multiple options, including a traditional low-deductible, mid-deductible, and a Health Savings Account option. For the FY2025 fiscal year, the City has increased the percentage of dependent health insurance premiums that are paid by the City from 55% to 60% to move closer to the market average of 80% to improve employee recruitment and retention.

The City as an organization is excited to continue a host of employee engagement activities in FY2025. Celebrations will the annual service awards and Public Service Recognition Week BBQ in the spring, an Employee Appreciation Picnic at the pool in late summer, a holiday celebration at year-end, as well as retirement recognition and years of service awards. These expenditures are included in the Employee Recognition accounts of the Human Resources budget.

Special Revenue Funds

The Street Fund receives monies from Highway User Gas Tax and Road and Bridge tax monies from the North Latah County Highway District, which is allocated funding to the City due to jurisdictional boundary taxing district overlap. These are the two largest funding sources for street and transportation operation and maintenance services. In FY2025, the City anticipates receiving $1,144,076 of State Highway User Tax monies which remains consistent with FY2024, and $1,381,267 in Road and Bridge tax which is the same as FY2024. While these revenues are predicted to be flat in FY2025, they did increase in FY2024 partially due to House Bill 362 (HB362), which was signed into law in FY2021. HB362 increased the percentage of state sales tax revenues dedicated to transportation from 1% to 4.5%. These additional revenues come out after sales tax revenue sharing dollars to ensure the initial pool of revenue is not reduced. Idaho Transportation Department is guaranteed $80 million annually for projects on the state highway system and local highway jurisdictions will receive the revenue over $80 million up to a cap of

$140 million annually. This distribution happens once per year at the end of the state Fiscal Year in June through the Highway Distribution Account.

Capital Projects Fund

The City continues to update and implement the Capital Improvement Program (CIP) as presented to the City Council every year. The CIP is the City of Moscow's plan to address long-term capital asset maintenance and development necessary to support the continued and expanded delivery of public services to the community. The CIP incorporates planned capital investments in the City's water, wastewater, stormwater, and sanitation utilities, transportation systems, parks and recreation facilities, and general government facilities. The continuous maintenance, repair, and reinvestment in these critical systems is essential to ensure that the City has the supporting infrastructure necessary to serve our current and future residents, businesses, and institutions.

The Capital Projects Fund provides the vehicle for both the accumulation and expenditure of money for particular projects in the General Fund, Street Fund, and Recreation and Culture Fund. The CIP identifies the anticipated capital improvements over the next 10 years and provides a financial plan to fund their construction. Funds are accrued within the capital funds until sufficient money is accumulated to fund a project.

In FY2025 construction work will begin on the City Shop replacement providing much-needed shop and administrative spaces for the City's Fleet and Parks Departments. Several significant Streets projects will be completed in FY2025. These include the South Main Pedestrian Underpass project, the Public Avenue Safety Improvement Project, the White Avenue Pavement Restoration Project, two Mountain View Corridor Improvement Projects, and the continuation of the City's street surface treatment program.

These projects are funded with transfers of General Fund Capital Projects accumulation to the Street Fund Capital Projects account, grants, and other Streets program revenues. The Street Fund Roadway Improvement Program is located within the Capital Projects Fund (350-150-770-83) and for FY2025 is supplemented with a $708,016 transfer from the Street Fund, a $120,000 transfer from the General Fund, $1,537,600 in grant revenues, $212,000 in Moscow Urban Renewal Agency contributions, and Capital Fund accumulations. A complete list of planned street projects can be found in the Capital Improvement Plan.

There will also be several Parks projects completed in FY2025. These include the planned replacement of the East City Park stage and completion of the glulam beam repairs at the Hamilton Indoor Recreation Center. Details regarding these projects can be found within the Capital Improvement Plan.

Enterprise Funds

Enterprise funds account for operations that function like private business enterprises where the cost of providing services to the general public is financed primarily through user fees. The City's Enterprise Funds are the Water Fund, Water Capital Fund, Sewer Fund, Sewer Capital Fund, Stormwater Fund, Stormwater Capital Fund, Sanitation Fund, and Sanitation Capital Fund. All

budgets for the Enterprise Funds have been developed following their respective comprehensive plans, strategic plans, and rate studies.

The City adopted the current Water and Sewer Rate Study in 2020, and the Sanitation Rate Study in 2022, which serves as a blueprint for the operational and capital needs of the utilities. These reviews of the City's sanitation, water, and sewer systems assist staff by formulating a rate structure that will support City Council policies and operation of the water and sewer systems and will allow capital replacement and maintenance of the infrastructure.

Water and Water Capital

The FY2025 budget reflects a 4% rate increase for residential and commercial users following the adopted 2020 Rate Study. The revenue from the increase will enable the City to service the $4.3M in Idaho Department of Environmental Quality (IDEQ) Revolving Loan Fund (RLF) debt that was incurred to complete Phase I of the water system improvements to address supply and fire flow deficiencies, including partial development of Well #10 and water booster stations. IDEQ has awarded the City an additional $4.3 Million in RLF funding for Phase II of the system improvements which are being completed this year. The Water Fund includes a transfer to the Water Capital Fund of $2,969,572 in support of capital improvements identified in the Capital Improvement Plan.

Other projects for FY2024 include $996,570 in water main replacements. A list of these capital improvements and project details can be found in the Capital Improvement Plan.

Sewer and Sewer Capital

This budget reflects a 2.25% Sewer rate increase for the FY2024 fiscal year which is following the adopted 2020 Rate Study. The FY2025 Sewer Fund budget includes a transfer to the Sewer Capital Fund of $4,068,345 in support of capital improvements identified in the Capital Improvement Plan.

Projects for FY2025 include $743,840 in sewer main replacements, $315,302 for lift station improvements, and $4,156,708 in improvements at the Water Reclamation Facility. Improvements at the Water Reclamation and Reuse Facility include the Replacement of headworks screw pumps ($3,650,000) and the start of the design of the UV disinfection system ($506,708). A list of these capital improvements and project details can be found in the Capital Improvement Plan.

Stormwater and Stormwater Capital

The City was issued a Municipal Separate Storm Sewer System (MS4) through the National Pollutant Discharge Elimination System (NPDES) of the Environmental Protection Agency (EPA) in October 2019. This permit contains a number of provisions that the City must meet to ensure the quality of the water that the City stormwater system discharges to Paradise Creek and the South Fork of the Palouse River. A stormwater utility was approved by the City Council to fund the activities required by the permit and avoid heavy fines that could result from non-compliance. Property owners are assessed a fee based on the amount of impervious surface on their respective

parcels. The funds collected will only be used for the maintenance and capital needs of the storm system. The launch of the utility was delayed by the Council in FY2021 in response to the COVID-19 pandemic. Stormwater Utility Rates are proposed to be increased by 3% in FY2025 to provide funding for capital improvement needs. Staff worked to position the City to ensure that the City can meet the requirements of the permit in the remaining three-year window of the initial MS4.

Sanitation and Sanitation Capital

The City completed the sanitation rate study update in FY2022, which recommended increasing rates of residential roll carts and decreasing the rates for mechanical containers to more accurately reflect the cost of service delivery for each customer class. For FY2024, the City was able to avoid increasing residential roll cart rates and provided a rate decrease of 8.4% for mechanical containers. The Franchise Agreement with Latah Sanitation, Inc. (LSI which was recently rebranded as Inland North Waste) obligates the City to adjust contractual compensation following annual CPI fluctuations.

A long-term contract with Finley Buttes Limited Partnership, a subsidiary of Waste Connections (our current MSW transport and disposal contractor) for transport and disposal was approved by the City Council and became effective October 1, 2020. This agreement, which was amended in 2022 to address escalating fuel costs, provides long-term, sustainable solid waste export services through 2035, which coincides with the term of the City's franchise agreement with Latah Sanitation for solid waste collection and recycling services.

Projects within the Sanitation Capital Projects Fund for which funds are being accumulated include expenses for replacement of, or improvements to, the existing recycling center and yard waste drop-off facility, and federally mandated reserves for closure of non-MSW landfill cells.

Operating expenses for Sanitation increased by 4.3% from $6,537,987 million in FY2023 to $6,820,823 million in FY2025. This difference primarily reflects increases (based on fluctuations in the CPI) in contractual payments to the Franchisee (LSI) and Waste Connections.

Property Tax

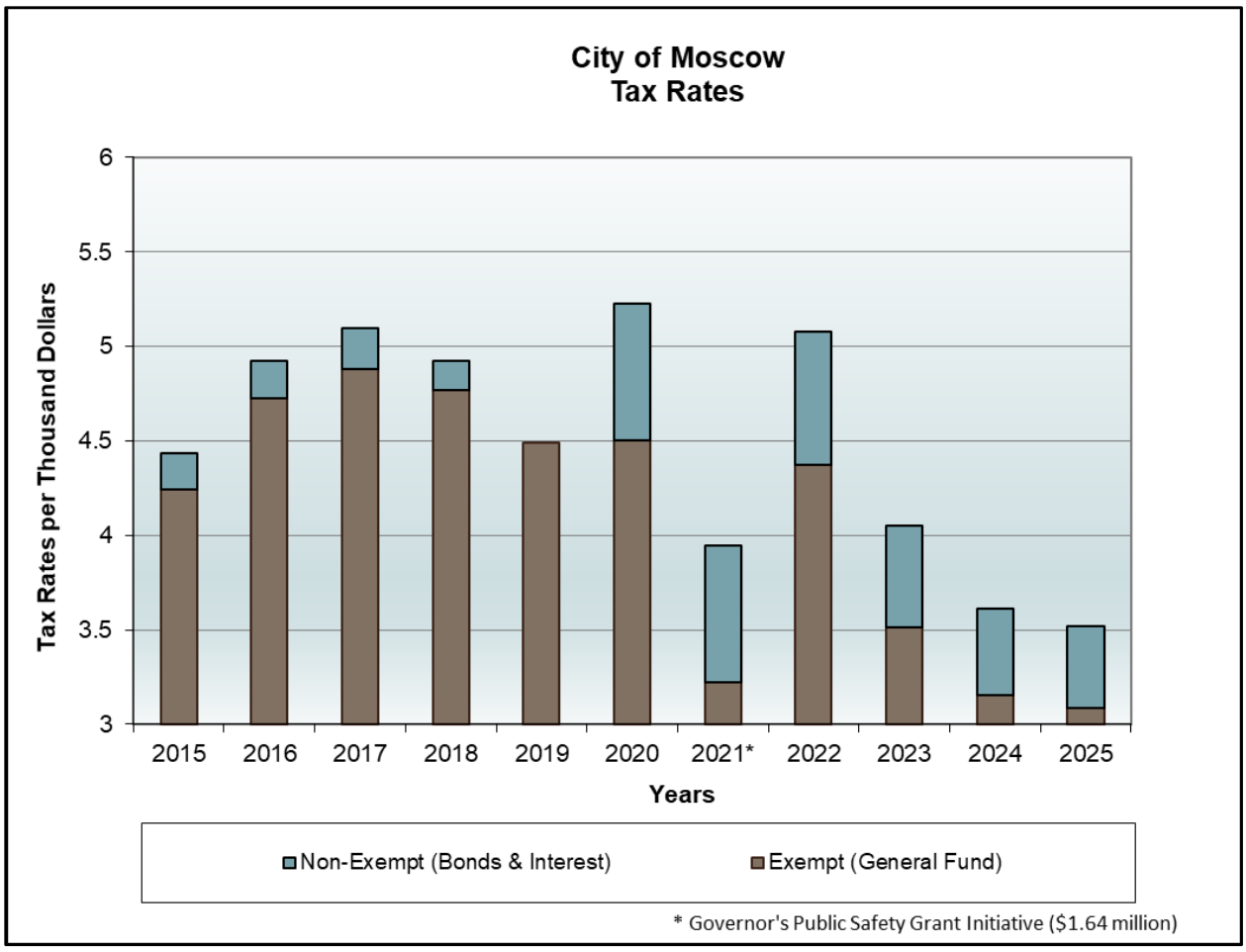
The Property Tax Summary tables below outline the estimated property tax revenues, revenue-generating growth items, and bond and interest funds anticipated in FY2025. Additionally, in 2013, the Idaho Legislature authorized a partial repeal of Idaho's personal property tax, which became effective in 2015. The Legislature mitigated that impact by also authorizing state replacement money to "backfill" the reduced tax revenues as a result of the new exemption. For the City of Moscow, that amounts to $115,367 for FY2025.

PROPERTY TAX SUMMARY
FY2024 Adopted Compared to FY2025 Approved

City of Moscow Assessed Valuation 2023 as of March 2024	2,286,868,209
Estimated 2024 Valuation as of July 2024	2,450,055,632

	2024 Adopted	Levy Rate per $1000	2025 Adopted	Levy Rate per $1000
Base Property Taxes	6,914,295		7,282,270	
Allowable Growth Items:				
Plus Construction Roll Taxes (Est.)	86,006		103,925	
Plus Annexation	2,438		3,128	
Plus 3% Allowable	207,429		218,468	
Ag Replacement Tax				
Recovered Judgement Tax				
Recovered Homeowner's Exemption				
Funding Programs				
Foregone Amount Available for Levy ($171,563 in 2025)	72,102		76,078	
Replacement Funding for COPs Grant				
Airport support for capital improvements	0		0	
Sub-total Non-exempt Property Taxes Collected	$7,282,270		$7,683,869	
Total Property Tax Replacement monies not to be levied	(117,387)		(115,367)	
Total GPSGI monies not to be levied				
Total URA Allocation not to be levied				
Total Non-exempt Property Taxes to be levied	$7,164,883	$3.15	$7,568,502	$3.09
Bonds & Interest - New Issue	1,049,600	$0.46	1,046,400	$0.43
Sub-total Exempt Property Taxes	$1,049,600	$0.46	$1,046,400	$0.43
Total City of Moscow Property Taxes	$8,214,483	$3.61	$8,614,902	$3.52

Residential Tax Calculation (based upon a $400,000 home):			Annual Dollar Difference
Lot	$100,000.00	$100,000.00	
Home	300,000.00	300,000.00	
Total Assessed Valuation	400,000.00	400,000.00	
Less Homeowners Exemption	($125,000.00)	($125,000.00)	
Taxable Valuation	$275,000.00	$275,000.00	
X Nonexempt City Levy Amount	$866.77	$849.51	($17.26)
X Exempt City Levy Amount	$126.97	$117.45	($9.52)
Total City Tax Exempt	$993.74	$966.96	($26.79)

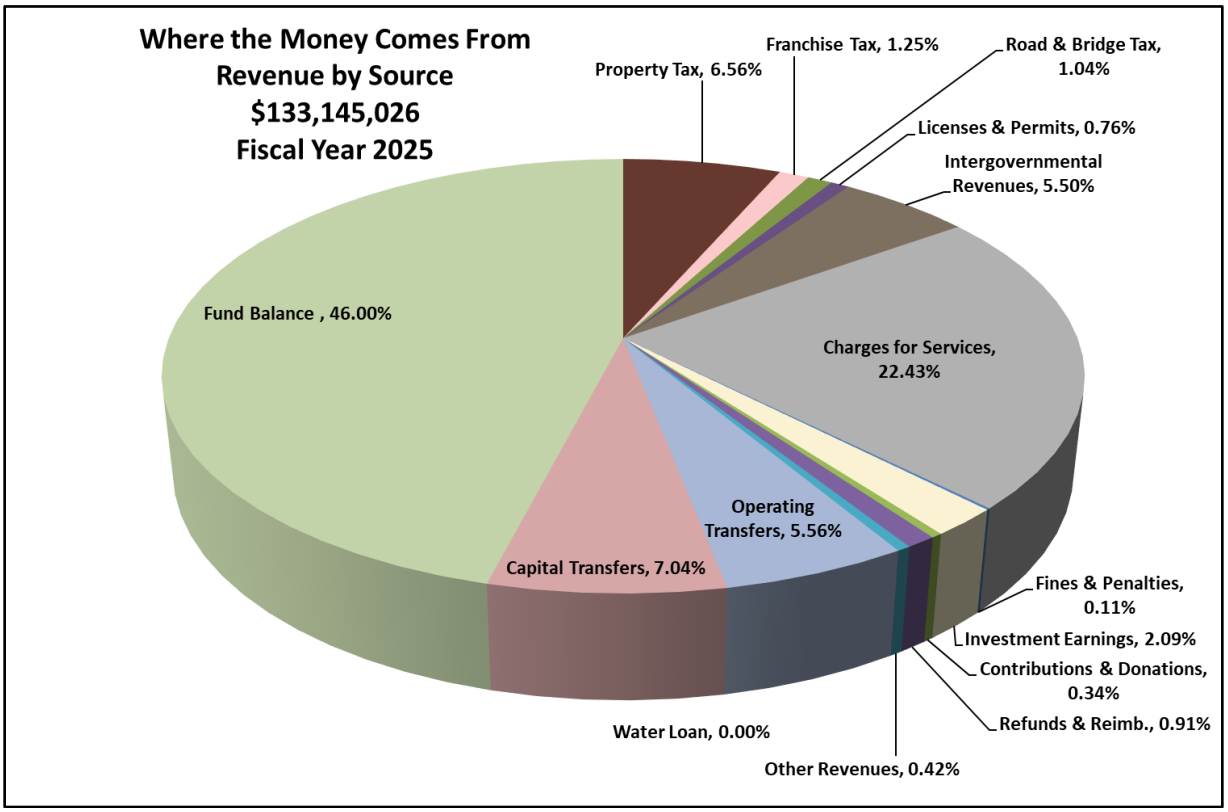


PROPERTY TAX ALLOCATION		
	2024 Adopted BUDGET	2025 Adopted BUDGET
General Fund Property Tax	$7,164,883	$7,568,502
Sub-total Non-exempt Property Taxes	$7,164,883	$7,568,502
Bonds & Interest	1,049,600	1,046,400
Sub-total Exempt Property Taxes	$1,049,600	$1,046,400
Total City of Moscow Property Taxes	$8,214,483	$8,614,902

Revenue Summary

Adopted Revenue Summary - for Fiscal Year 2025

Fund	Taxes & Franchise Tax	Licenses & Permits	Intergovern-mental	Charges for Services	Fines and Penalties	Interest Earnings	Contributions Donations	Refunds & Reimbursements	Other Revenue	Debt or Loan	Transfers	Fund Balance	Total Revenue
General	9,344,308	1,006,336	4,343,311	1,742,742	150,600	333,960	12,100	150,000	67,216	0	2,849,357	126,498	20,126,428
Street	1,381,267	0	1,144,076	0	0	72,138	0	5,000	0	0	607,574	320,000	3,530,055
Recreation and Culture	0	650	6,000	716,089	0	0	37,000	8,400	13,248	0	2,786,460	161,565	3,729,412
MDSCP	0	0	108,825	4,800	0	836	0	0	0	0	109,091	68,800	292,352
1912 Center	0	0	0	0	0	0	0	0	0	0	113,540	36,000	149,540
Transit Center	0	0	0	44,069	0	0	0	0	200	0	0	59,996	104,265
Water	0	0	0	7,669,130	0	130,843	0	192,500	289,527	0	0	1,000,000	9,282,000
Sewer	0	0	0	9,079,809	0	207,144	0	7,500	185,000	0	0	700,000	10,179,453
Stormwater	0	0	0	1,314,483	0	5,238	0	1,000	0	0	0	0	1,320,721
Sanitation	0	0	0	6,681,707	0	138,866	0	0	250	0	0	0	6,820,823
Fleet Management	0	0	0	935,778	0	216,836	0	780,000	0	0	921,522	5,192,747	8,046,883
Information Systems	0	0	0	1,673,480	0	215,767	0	57,550	0	0	19,120	1,562,962	3,528,879
Water Capital Projects	0	0	182,500	0	0	237,331	0	1,000	0	0	2,969,572	6,125,226	9,515,629
Sewer Capital Projects	0	0	0	0	0	635,756	0	1,000	0	0	4,068,345	20,978,801	25,683,902
Stormwater Capital Projects	0	0	0	0	0	9,843	0	0	0	0	159,549	146,937	316,329
Sanitation Capital Project	0	0	0	0	0	254,049	0	0	0	0	70,650	10,061,239	10,385,938
Capital Projects	0	7,000	1,537,600	0	0	283,030	402,500	5,500	0	0	2,101,366	14,666,638	19,003,634
Hamilton Parks & Rec	0	0	0	0	0	32,000	0	0	0	0	0	0	32,000
LID Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
General Obligation Debt	1,046,400	0	0	0	0	14,772	0	0	0	0	0	0	1,061,172
Special Assessments Debt	0	0	0	0	0	0	0	0	0	0	0	35,611	35,611
LID Guaranty	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	$11,771,975	$1,013,986	$7,322,312	$29,862,087	$150,600	$2,788,409	$451,600	$1,209,450	$555,441	$0	16,776,146	$61,243,020	$133,145,026
Percent	8.84%	0.76%	5.50%	22.43%	0.11%	2.09%	0.34%	0.91%	0.42%	0.00%	12.60%	46.00%	100.00%



Fiscal Year 2024-25

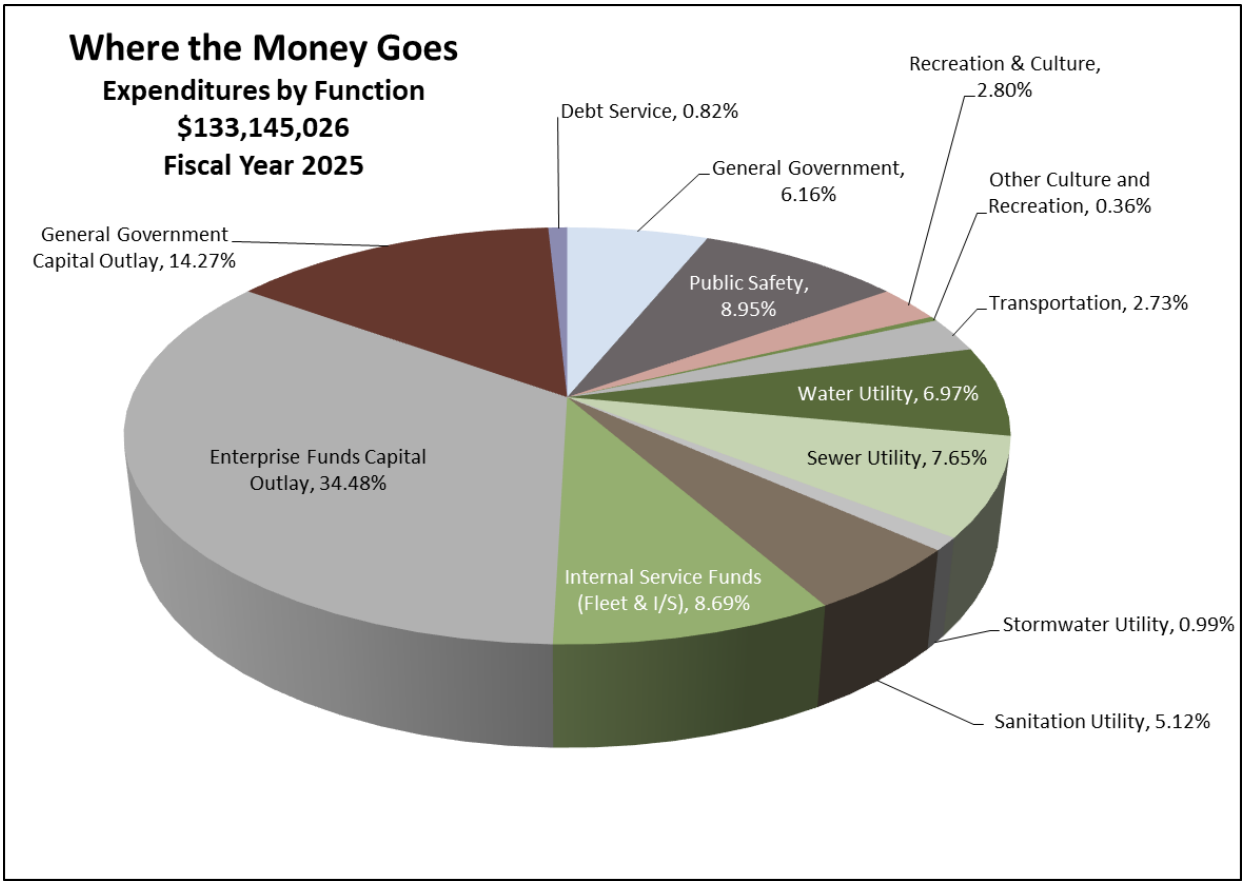
Property Tax	6.56%	8,730,269
Franchise Tax	1.25%	1,660,439
Road & Bridge Tax	1.04%	1,381,267
Licenses & Permits	0.76%	1,013,986
Intergovernmental Revenues	5.50%	7,322,312
Charges for Services	22.43%	29,862,087
Fines & Penalties	0.11%	150,600
Investment Earnings	2.09%	2,788,409
Contributions & Donations	0.34%	451,600
Refunds & Reimb.	0.91%	1,209,450
Other Revenues	0.42%	555,441
Water Loan	0.00%	-
Operating Transfers	5.56%	7,406,664
Capital Transfers	7.04%	9,369,482
Fund Balance	46.00%	61,243,020
Fund Total	100.00%	$ 133,145,026

**Fund Balance $51,978,841 reserved for Capital*

Expenditure Summary

Adopted Expenditure Summary - for Fiscal Year 2025

	Personnel Services	Contractual Service	Commodities	Capital Outlay	Debt Service	Fleet Management	Information Systems	Transfers	Ending Fund Balance	Total
GENERAL GOVERNMENT										
LEGISLATIVE	74,125	54,249	42,900	0	0	0	38,620	0	0	209,894
EXECUTIVE	33,554	0	8,700	0	0	0	5,480	0	0	47,734
ADMINISTRATIVE	523,279	2,000	21,825	0	0	0	56,280	0	0	603,384
FINANCE	575,634	45,000	23,040	0	0	0	81,780	0	0	725,454
LEGAL	451,071	32,036	18,500	0	0	0	36,850	0	0	538,457
HUMAN RESOURCES	286,235	16,169	52,025	0	0	0	13,680	0	0	368,109
GENERAL BUILDINGS & GROUNDS	279,671	54,971	339,913	32,000	0	9,522	12,380	0	0	728,457
NONDEPARTMENTAL GENERAL		306,734	91,763	0	0	0	0	4,586,143	0	4,984,640
TOTAL GENERAL GOVERNMENT	2,223,569	511,159	598,666	32,000	0	9,522	245,070	4,586,143	0	8,206,129
PUBLIC SAFETY										
POLICE ADMINISTRATION	306,252	70,272	119,300	0	0	5,598	400,850	0	0	902,272
POLICE SERVICES	1,170,303	1,000	141,172	0	0	18,520	0	0	0	1,330,995
POLICE OPERATIONS	3,718,374	0	99,760	0	0	141,215	0	0	0	3,959,349
CODE ENFORCEMENT	79,402	58,354	18,724	0	0	5,252	0	0	0	161,732
EMERGENCY COMMUNICATIONS	0	808,513	57,600	0	0	0	0	0	0	866,113
PARKING SERVICES	144,568	900	10,950	0	0	0	24,820	0	0	181,238
POLICE SUBTOTAL	5,418,899	939,039	447,506	0	0	170,585	425,670	0	0	7,401,699
FIRE CONTROL & PREVENTION	1,261,421	209,866	256,821	0	0	127,984	71,310	0	0	1,927,402
PUBLIC HEALTH	0	7,704	0	0	0	0	0	0	0	7,704
COMMUNITY DEVELOPMENT	2,259,377	46,412	105,700	0	0	12,605	159,400	0	0	2,583,494
TOTAL PUBLIC SAFETY	8,939,697	1,203,021	810,027	0	0	311,174	656,380	0	0	11,920,299
TOTAL GENERAL FUND	11,163,266	1,714,180	1,408,693	32,000	0	320,696	901,450	4,586,143	0	20,126,428
RECREATION AND CULTURE										
PARKS & RECREATION										
PARKS & REC ADMINISTRATION	56,328	66,525	19,750	0	0	7,947	184,210	0	0	334,760
PARKS	925,661	16,570	301,947	0	0	103,006	0	0	0	1,347,184
RECREATION	175,116	85,000	60,240	0	0	0	0	0	0	320,356
SWIMMING POOL	492,766	0	223,162	0	0	0	0	0	0	715,928
YOUTH CENTER	139,139	3,000	80,525	0	0	0	0	0	0	222,664
HIRC	150,053	0	111,951	0	0	0	0	0	0	262,004
ART	160,262	3,000	103,900	0	0	0	13,440	0	0	280,602
COMMUNITY EVENTS	170,939	11,500	50,125	0	0	0	12,750	600	0	245,914
TOTAL PARKS & RECREATION	2,270,264	185,595	951,600	0	0	110,953	210,400	600	0	3,729,412
MSDCP	72,904	266	123,838	0	0	12,885	0	82,459	0	292,352
1912 CENTER	0	86,500	52,000	11,040	0	0	0	0	0	149,540
HAMILTON PARKS & RECREATION	0	0	0	0	0	0	0	32,000	0	32,000
TOTAL RECREATION AND CULTURE	2,343,168	272,361	1,127,438	11,040	0	123,838	210,400	115,059	0	4,203,304
TRANSIT CENTER	0	2,500	26,765	0	0	0	0	70,000	5,000	104,265
STREET FUND	951,668	113,872	915,375	0	0	275,507	82,390	1,191,243	0	3,530,055
ENTERPRISE FUNDS										
WATER FUND	1,603,985	740,511	1,531,640	512,000	268,222	101,361	224,220	4,300,061	0	9,282,000
SEWER FUND	1,589,230	482,780	1,724,544	160,000	402,696	92,096	188,570	5,539,537		10,179,453
STORMWATER FUND	556,637	52,817	267,250	27,500	0	6,644	25,990	383,883	0	1,320,721
SANITATION FUND	252,444	6,083,246	213,990	0	0		14,310	256,833	0	6,820,823
TOTAL ENTERPRISE FUNDS	4,002,296	7,359,354	3,737,424	699,500	670,918	200,101	453,090	10,480,314	0	27,602,997
FLEET MANAGEMENT FUND	380,321	5,503	583,775	3,775,000	0	0	26,150	171,917	3,104,217	8,046,883
INFORMATION SYSTEMS FUND	591,832	649,628	261,760	1,369,678	0	636	0	125,859	529,486	3,528,879
TOTAL OPERATIONAL BUDGET										67,142,811
CAPITAL CONSTRUCTION FUNDS										
WATER CAPITAL PROJECTS	0	0	0	1,445,437	0	0	0	0	8,070,192	9,515,629
SEWER CAPITAL PROJECTS	0	0	0	5,535,490	0	0	0	0	20,148,412	25,683,902
STORMWATER CAPITAL PROJECTS	0	0	0	0	0	0	0	0	316,329	316,329
SANITATION CAPITAL PROJECTS	0	0	0	150,000	0	0	0	0	10,235,938	10,385,938
CAPITAL PROJECTS FUND	0	0	8,600	8,198,366	0	0	0	0	10,796,668	19,003,634
LID CONSTRUCTION FUND	0	0	0	0	0	0	0	0	0	0
TOTAL CAPITAL CONSTRUCTION FUNDS	0	0	8,600	15,329,293	0	0	0	0	49,567,539	64,905,432
DEBT SERVICE FUNDS										
GENERAL OBLIGATION DEBT	0	0	500	0	1,046,400	0	0	0	14,272	1,061,172
L.I.D. ASSESSMENTS	0	0	0	0	0	0	0	35,611	0	35,611
TOTAL DEBT SERVICE FUNDS	0	0	500	0	1,046,400	0	0	35,611	14,272	1,096,783
TOTAL CAPITAL BUDGET	0	0	9,100	15,329,293	1,046,400	0	0	35,611	49,581,811	66,002,215
TOTAL EXPENDITURES	19,432,551	10,117,398	8,070,330	21,216,511	1,717,318	920,778	1,673,480	16,776,146	53,220,514	133,145,026
PERCENT	14.60%	7.60%	6.06%	15.93%	1.29%	0.69%	1.26%	12.60%	39.97%	100.00%

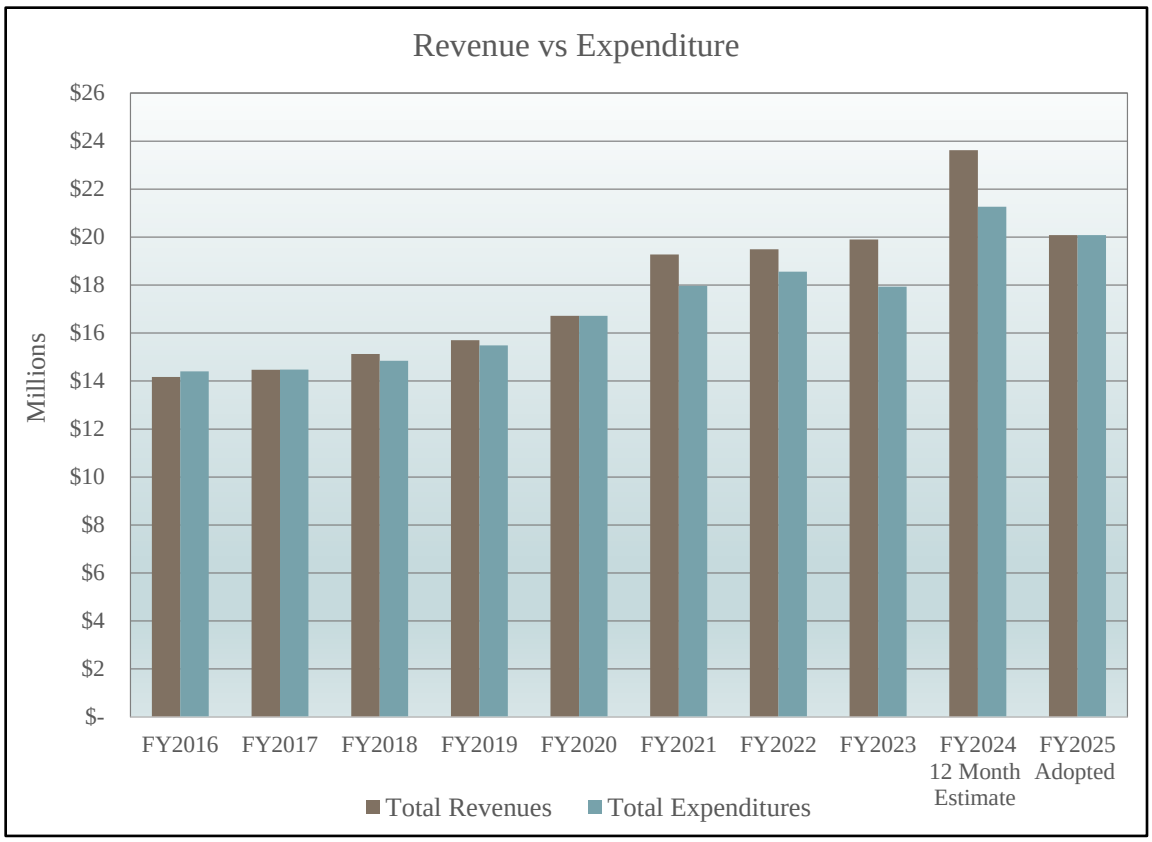


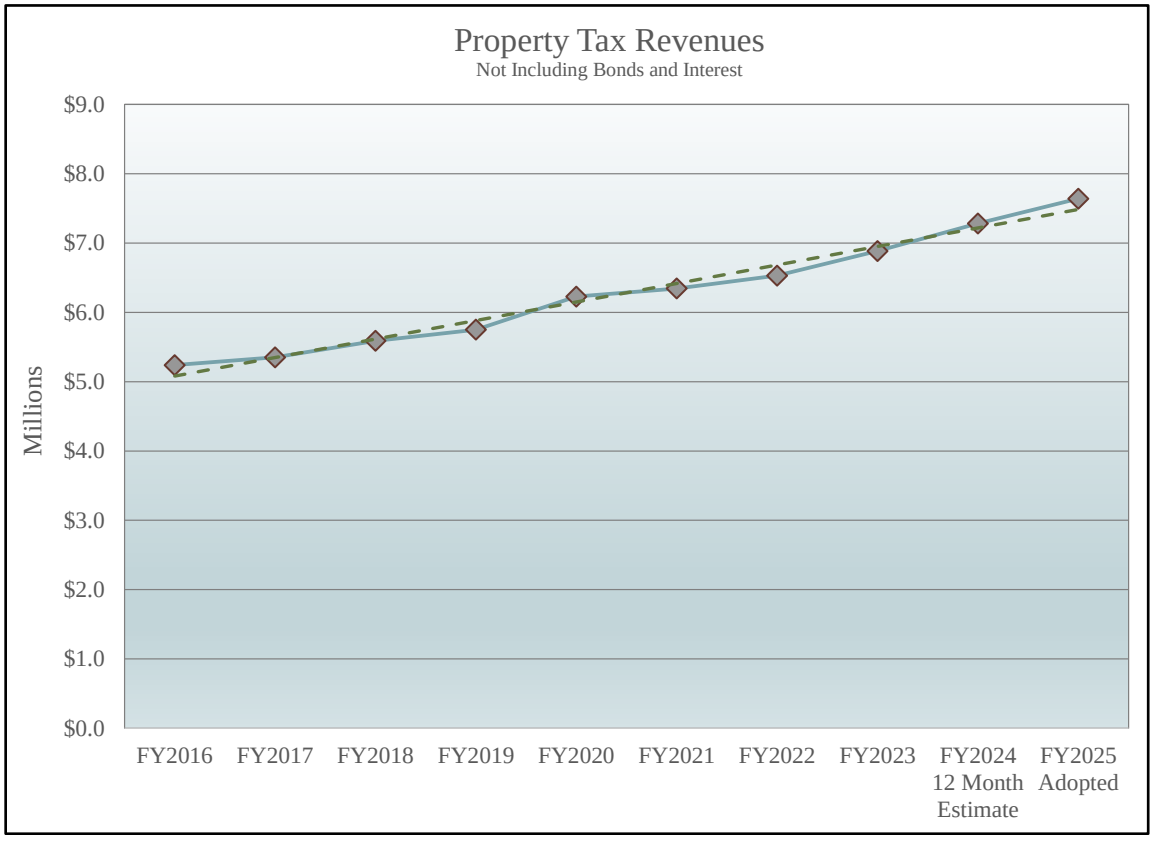
Fiscal Year 2024-2025

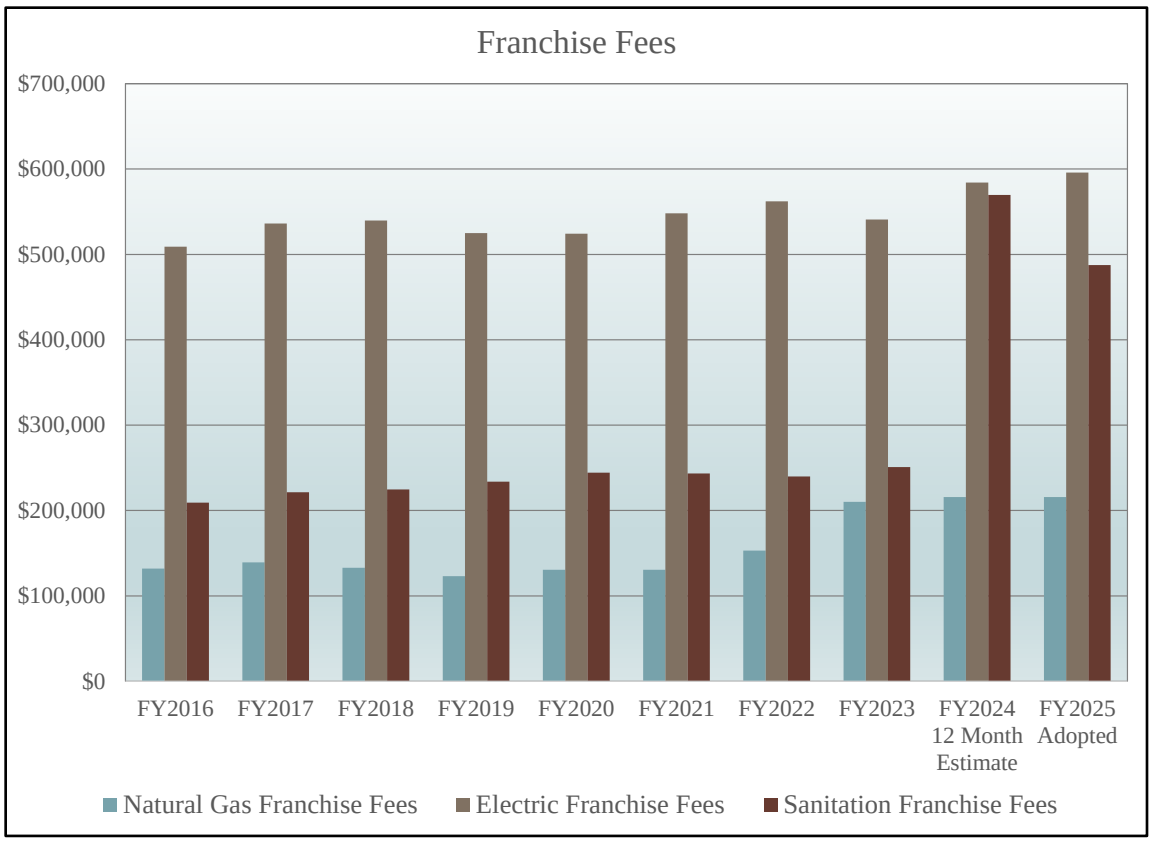
Expenditures by Function			
General Government	6.16%	$	8,206,129
Public Safety	8.95%		11,920,299
Recreation & Culture	2.80%		3,729,412
Other Culture and Recreation	0.36%		473,892
Transportation	2.73%		3,634,320
Water Utility	6.97%		9,282,000
Sewer Utility	7.65%		10,179,453
Stormwater Utility	0.99%		1,320,721
Sanitation Utility	5.12%		6,820,823
Internal Service Funds (Fleet & I/S)	8.69%		11,575,762
Enterprise Funds Capital Outlay	34.48%		45,901,798
General Government Capital Outlay	14.27%		19,003,634
Debt Service	0.82%		1,096,783
Total	100.00%	$	133,145,026

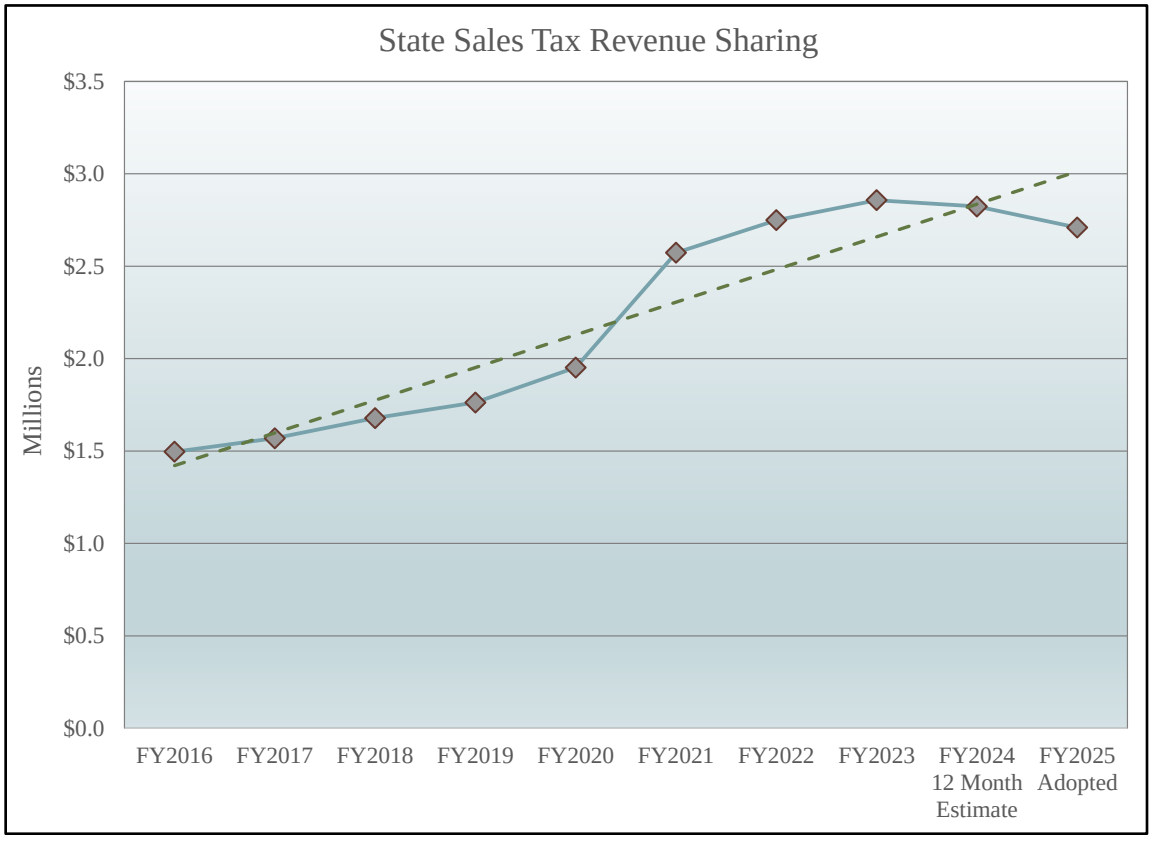
General Fund Revenue

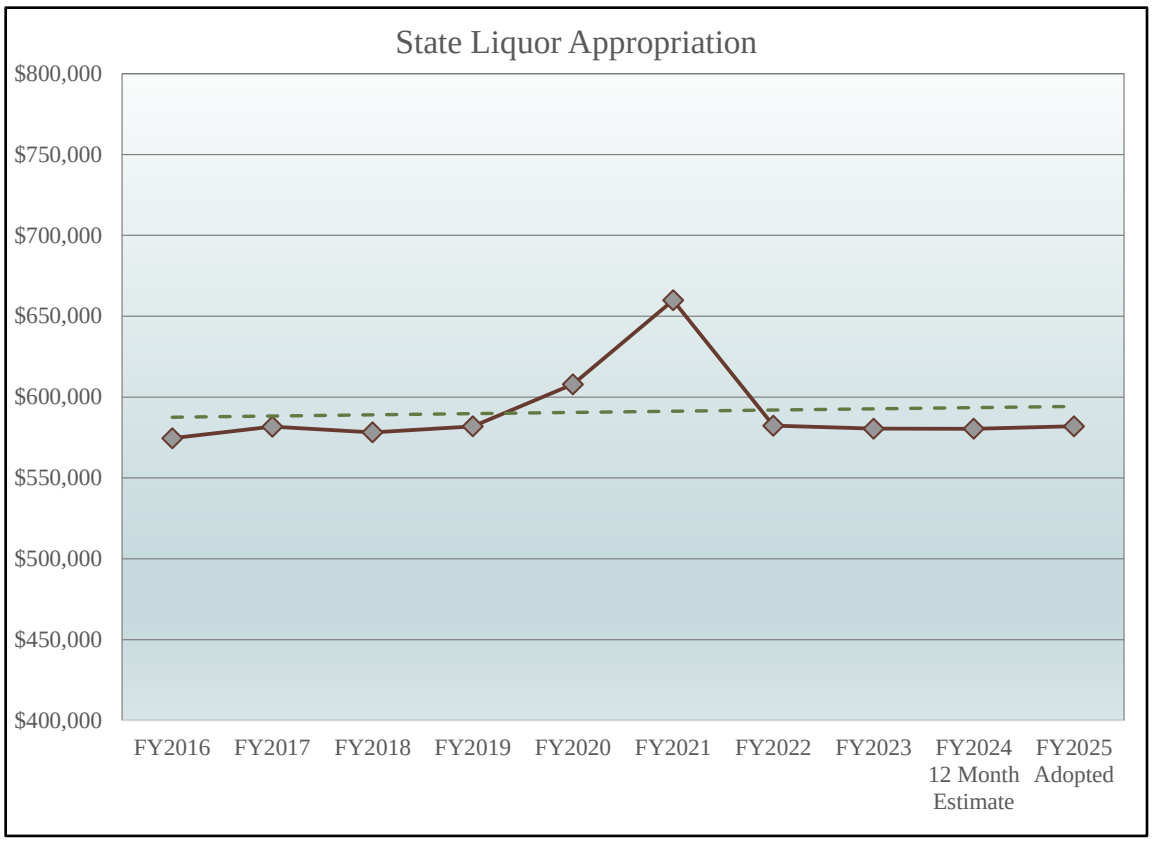
Description	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Adopted
Revenue:					
General Property Taxes	6,530,269	6,885,254	7,282,270	7,282,270	7,683,869
Franchise Fee Tax	1,312,134	1,356,072	1,374,724	1,725,340	1,660,439
Licenses and Permits	923,219	875,035	1,006,288	963,145	1,006,336
Intergovernmental Revenues	4,160,850	3,775,336	3,874,489	4,411,298	4,343,311
Charges for Services	1,597,694	1,663,203	1,708,560	1,689,363	1,742,742
Fines and Penalties	130,057	171,692	150,600	158,774	150,600
Investment Earnings	89,119	317,936	311,500	330,653	333,960
Contribution & Donations	28,245	9,764	12,100	9,600	12,100
Refunds & Reimbursements	331,999	336,019	178,748	178,748	150,000
Other Revenues	101,021	122,555	65,505	65,505	67,216
Transfers In	4,285,000	4,335,500	4,620,500	2,745,950	2,849,357
Beginning Fund Balance	0	0	2,036,446	4,057,041	126,498
Total	**19,489,607**	**19,848,366**	**22,621,729**	**23,617,687**	**20,126,428**

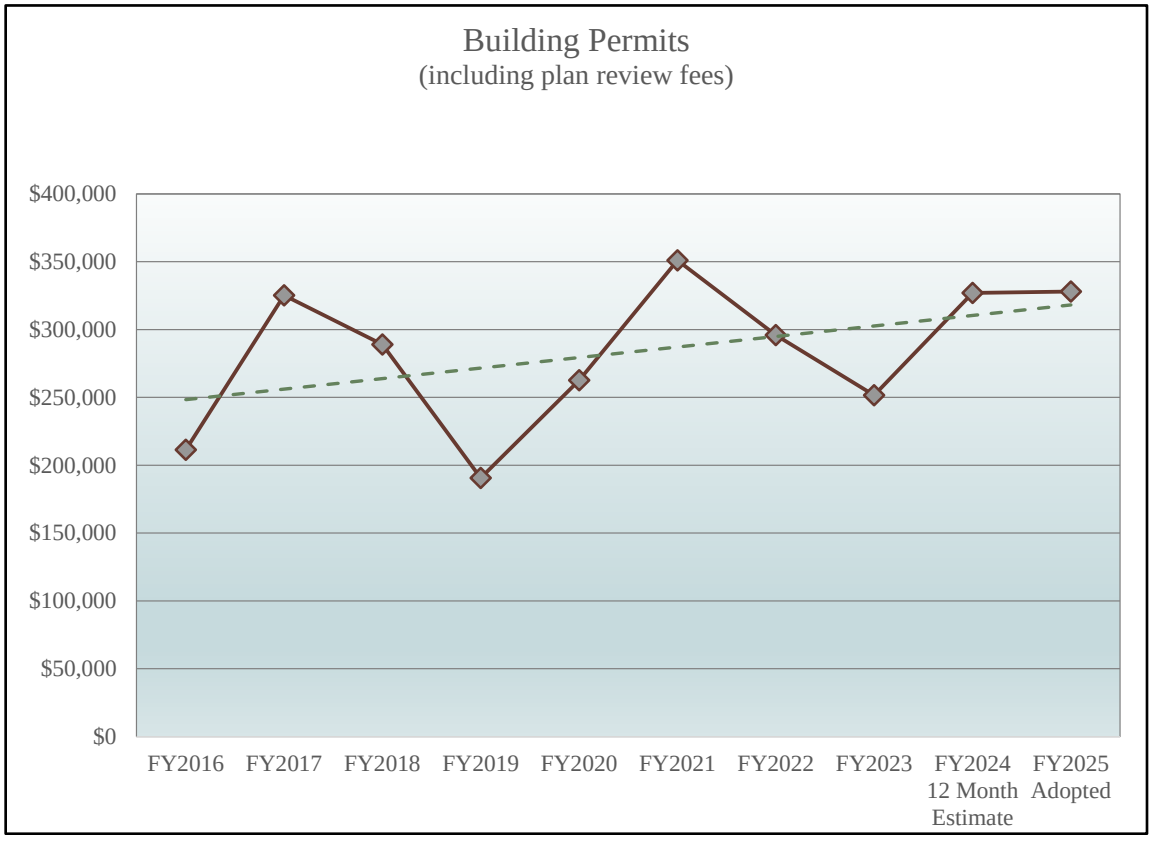

Revenue vs Expenditure
Millions
$26
$24
$22
$20
$18
$16
$14
$12
$10
$8
$6
$4
$2
$-
FY2016
FY2017
FY2018
FY2019
FY2020
FY2021
FY2022
FY2023
FY2024 12 Month Estimate
FY2025 Adopted
Total Revenues
Total Expenditures

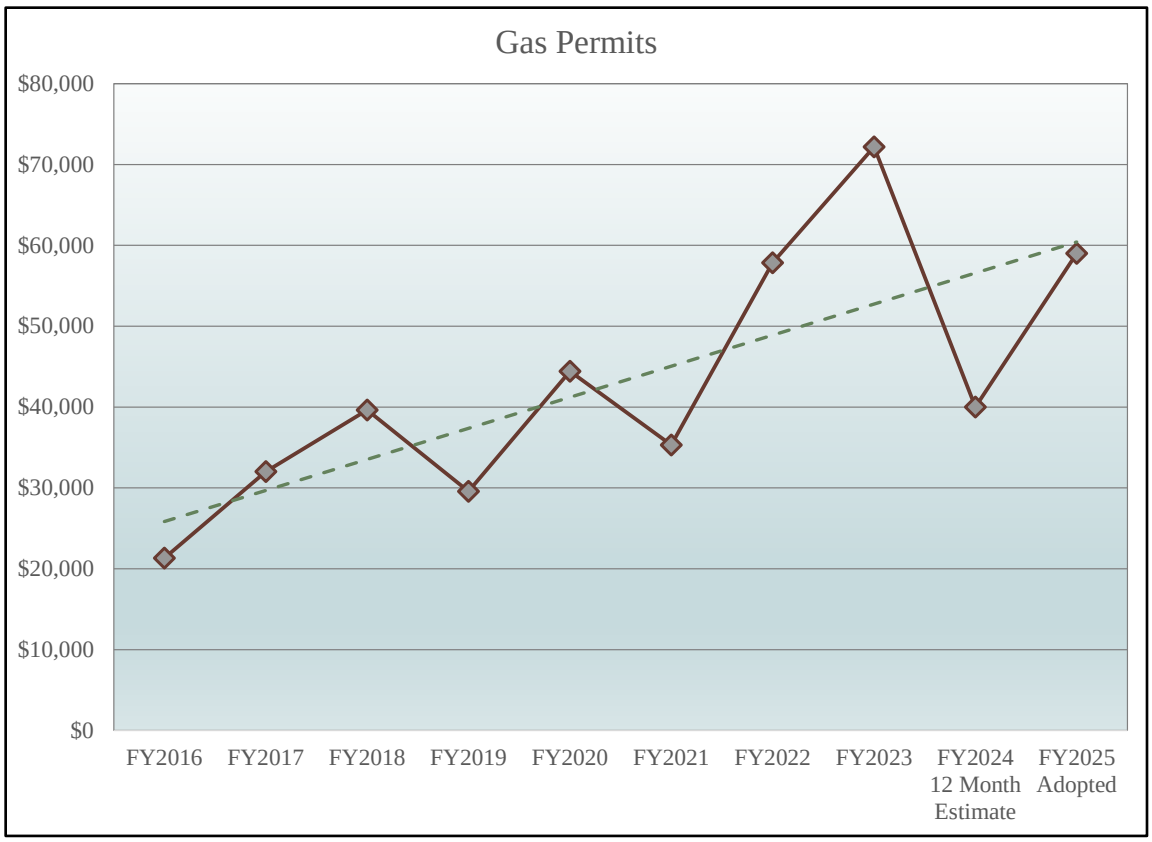

Property Tax Revenues
Not Including Bonds and Interest
Millions
$9.0
$8.0
$7.0
$6.0
$5.0
$4.0
$3.0
$2.0
$1.0
$0.0
FY2016
FY2017
FY2018
FY2019
FY2020
FY2021
FY2022
FY2023
FY2024 12 Month Estimate
FY2025 Adopted

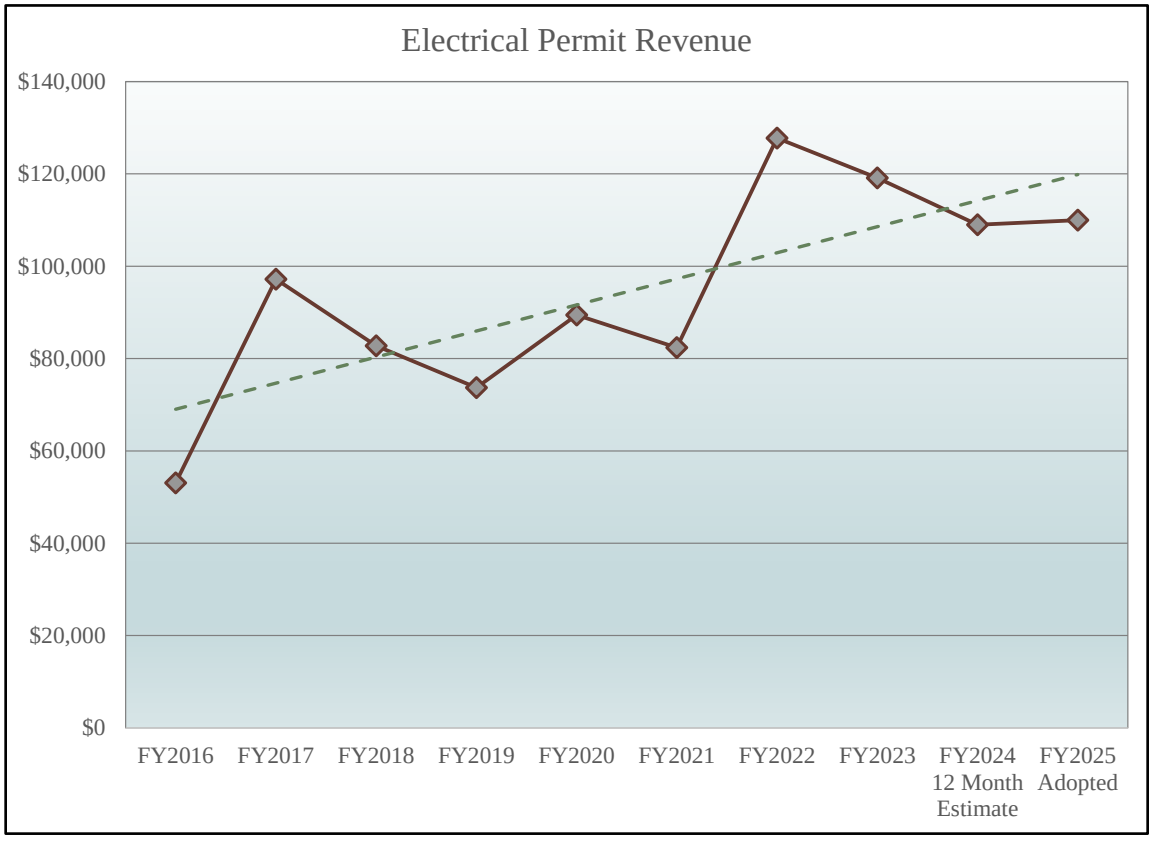

Franchise Fees
$700,000
$600,000
$500,000
$400,000
$300,000
$200,000
$100,000
$0
FY2016
FY2017
FY2018
FY2019
FY2020
FY2021
FY2022
FY2023
FY2024 12 Month Estimate
FY2025 Adopted
Natural Gas Franchise Fees
Electric Franchise Fees
Sanitation Franchise Fees

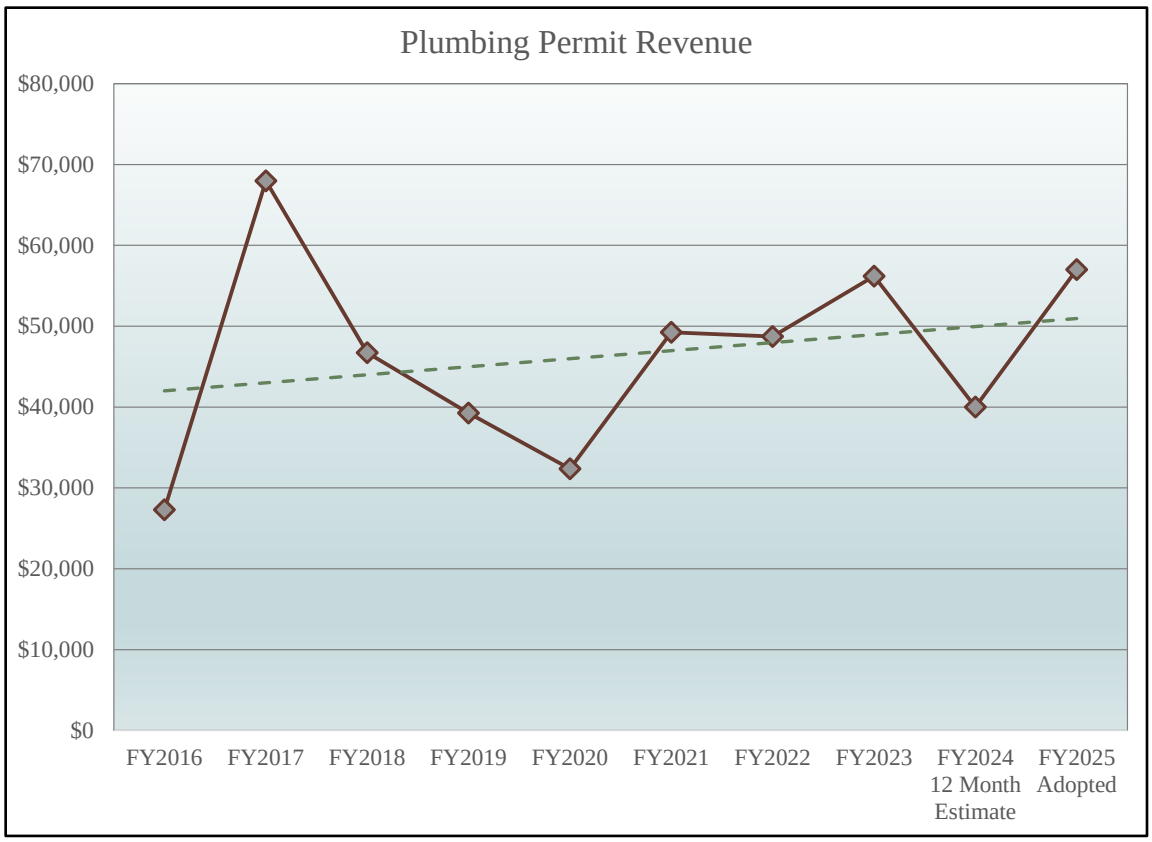

State Sales Tax Revenue Sharing
Millions
$3.5
$3.0
$2.5
$2.0
$1.5
$1.0
$0.5
$0.0
FY2016
FY2017
FY2018
FY2019
FY2020
FY2021
FY2022
FY2023
FY2024 12 Month Estimate
FY2025 Adopted

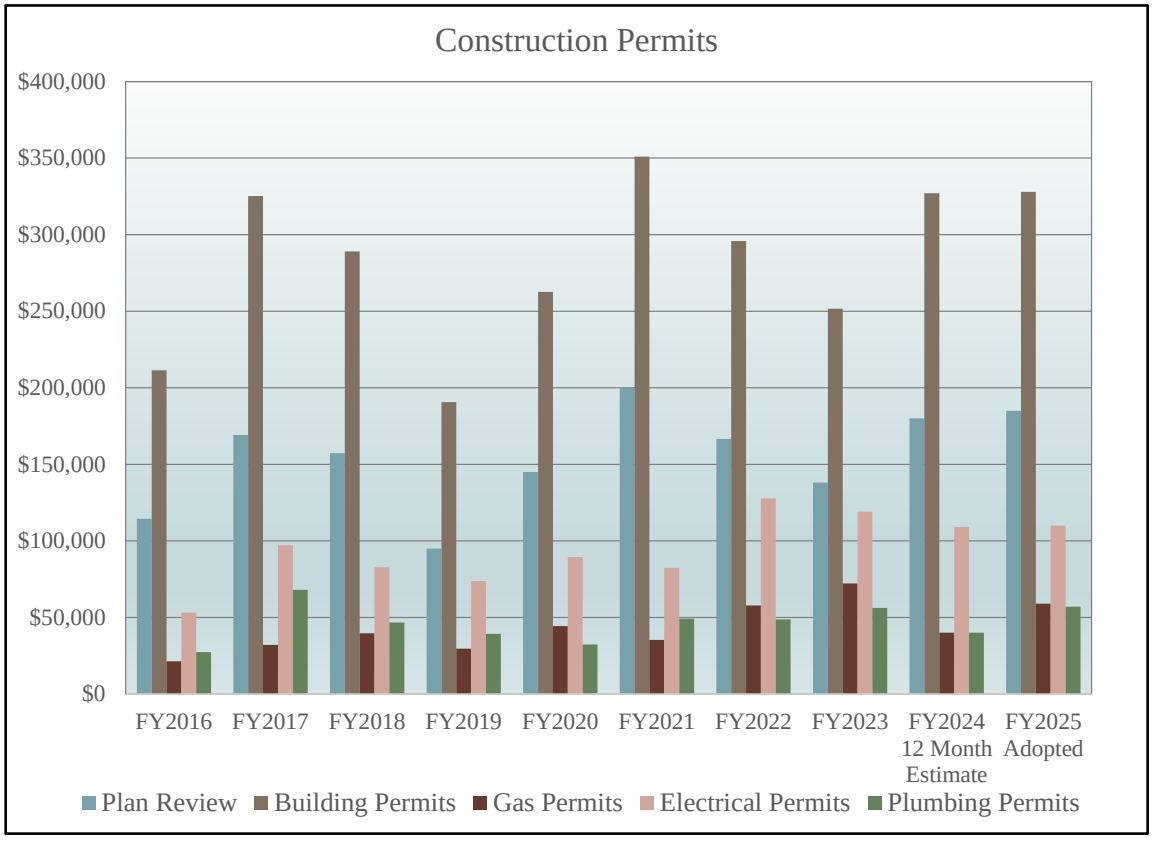

State Liquor Appropriation
$800,000
$750,000
$700,000
$650,000
$600,000
$550,000
$500,000
$450,000
$400,000
FY2016
FY2017
FY2018
FY2019
FY2020
FY2021
FY2022
FY2023
FY2024 12 Month Estimate
FY2025 Adopted


Building Permits
(including plan review fees)
$400,000
$350,000
$300,000
$250,000
$200,000
$150,000
$100,000
$50,000
$0
FY2016
FY2017
FY2018
FY2019
FY2020
FY2021
FY2022
FY2023
FY2024 12 Month Estimate
FY2025 Adopted


Gas Permits
$80,000
$70,000
$60,000
$50,000
$40,000
$30,000
$20,000
$10,000
$0
FY2016
FY2017
FY2018
FY2019
FY2020
FY2021
FY2022
FY2023
FY2024 12 Month Estimate
FY2025 Adopted

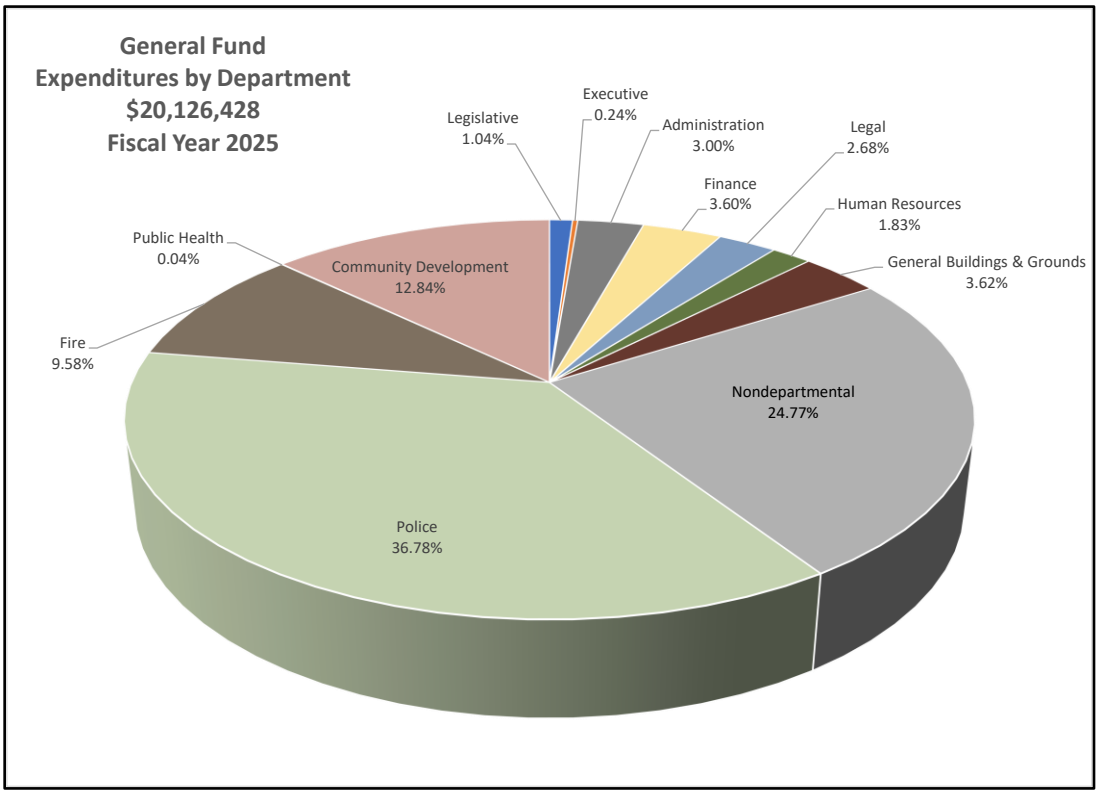

Electrical Permit Revenue
$140,000
$120,000
$100,000
$80,000
$60,000
$40,000
$20,000
$0
FY2016
FY2017
FY2018
FY2019
FY2020
FY2021
FY2022
FY2023
FY2024 12 Month Estimate
FY2025 Adopted


Plumbing Permit Revenue
$80,000
$70,000
$60,000
$50,000
$40,000
$30,000
$20,000
$10,000
$0
FY2016
FY2017
FY2018
FY2019
FY2020
FY2021
FY2022
FY2023
FY2024 12 Month Estimate
FY2025 Adopted


Construction Permits
$400,000
$350,000
$300,000
$250,000
$200,000
$150,000
$100,000
$50,000
$0
FY2016
FY2017
FY2018
FY2019
FY2020
FY2021
FY2022
FY2023
FY2024 12 Month Estimate
FY2025 Adopted
Plan Review
Building Permits
Gas Permits
Electrical Permits
Plumbing Permits

General Fund

The City's primary operating fund is the General Fund, which provides funding for the City's general government and public safety functions. The General Fund also provides transfers to the City's Special Revenue Funds (Streets and Culture & Recreation) to supplement revenues in support of those operations.



Fiscal Year 2025

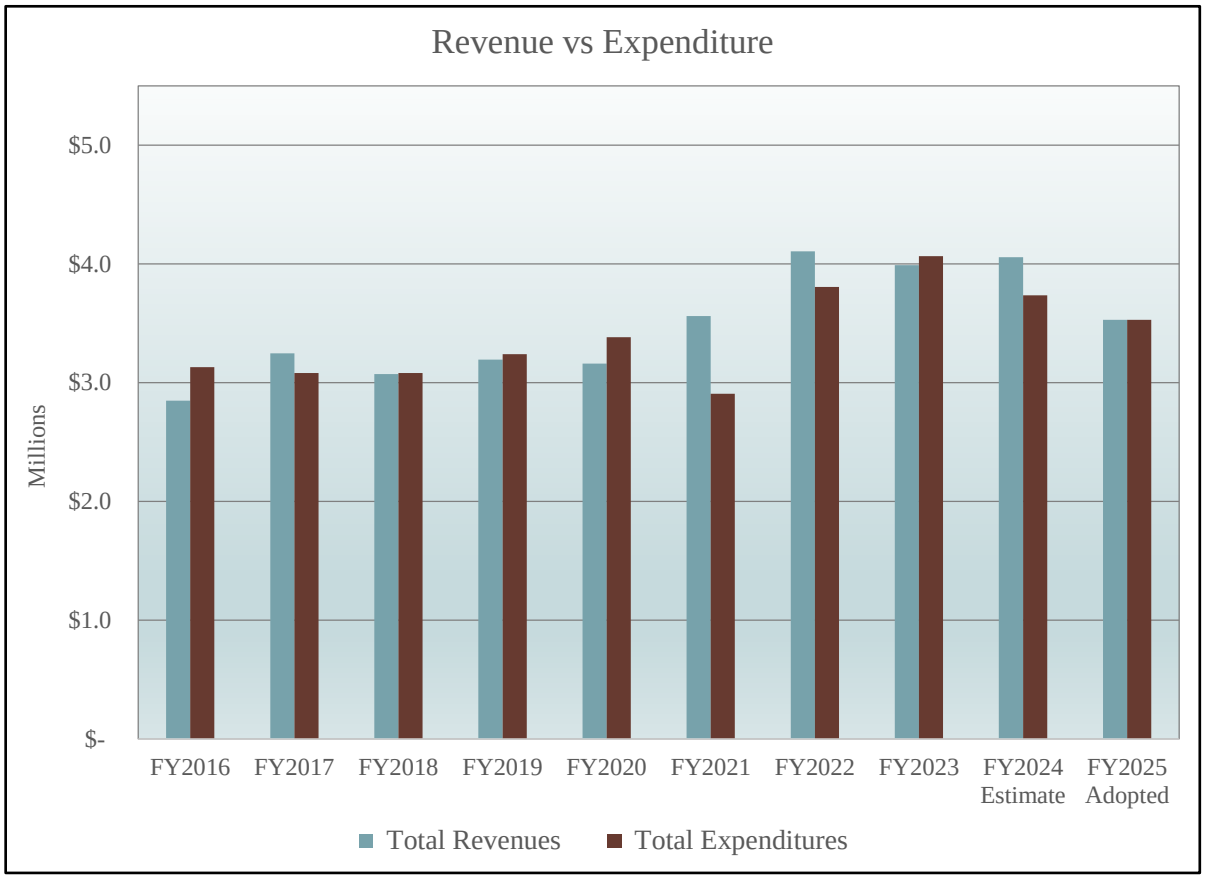
Expenditures by Department		
Legislative	1.04%	209,894
Executive	0.24%	47,734
Administration	3.00%	603,384
Finance	3.60%	725,454
Legal	2.68%	538,457
Human Resources	1.83%	368,109
General Buildings & Grounds	3.62%	728,457
Non-departmental	24.77%	4,984,640
Police	36.78%	7,401,699
Fire	9.58%	1,927,402
Public Health	0.04%	7,704
Community Development	12.84%	2,583,494
	100.00%	$20,126,428

Street Fund

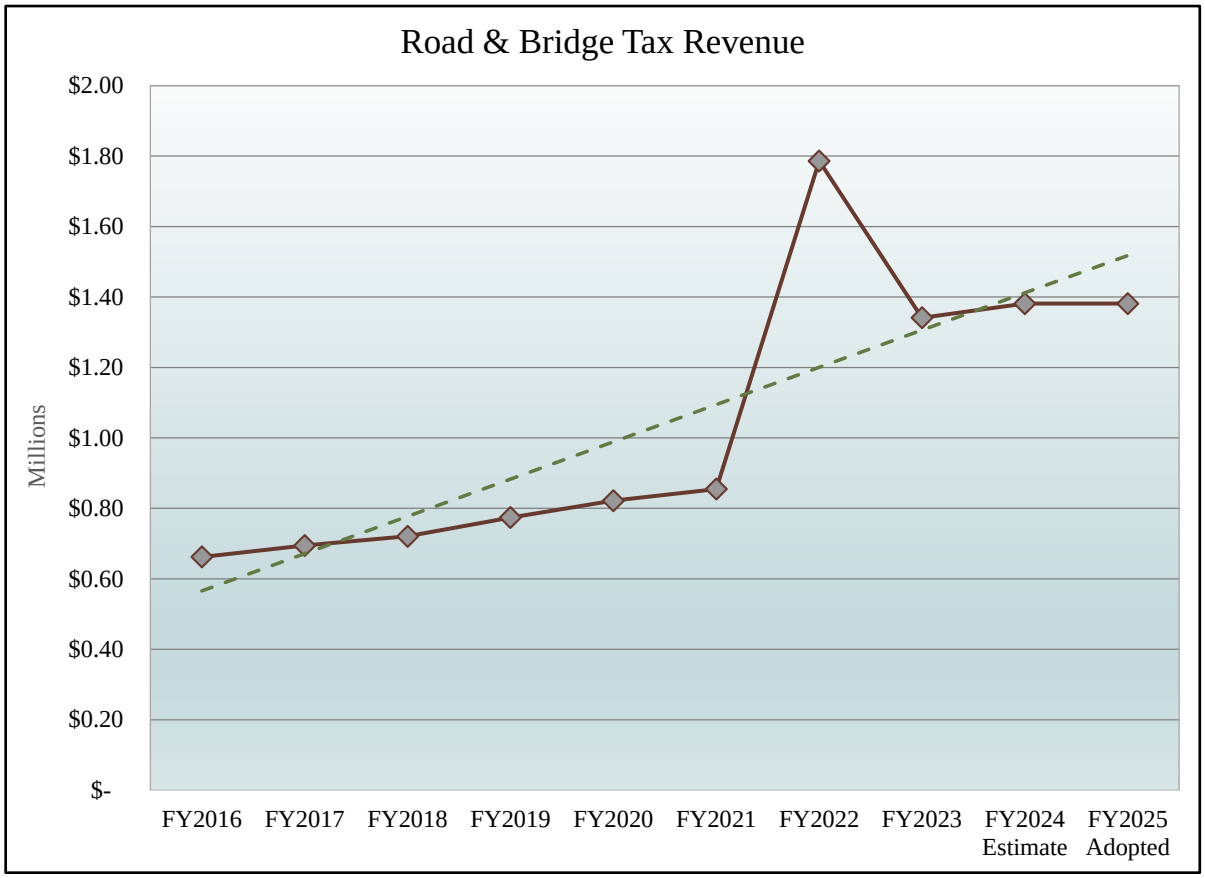
- Street and Alley Maintenance
- Traffic Control Systems
- Street & Bicycle Network Signage
- Snow Removal and Street Grading
- Banner Support Services
- Storm System Maintenance

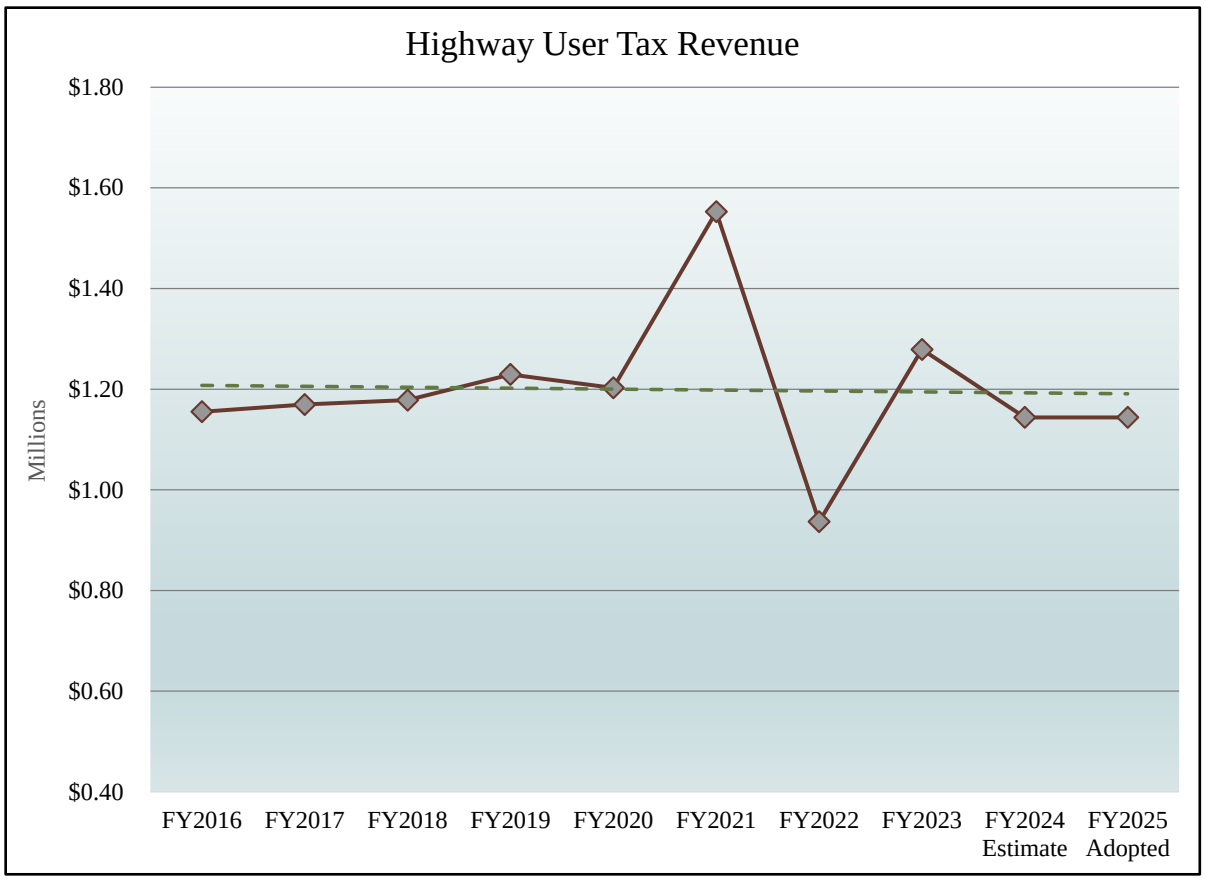
Mission Statement

The Streets Department of the Public Works and Services Group strives to provide a safe, high-quality public street system for the citizens of Moscow. The Group promotes short- and long-range planning, maintenance, and capital improvement goals for maintaining and improving the public street system and its associated appurtenances. Streets seeks to provide the necessary training and career opportunities for the advancement of employees and to provide a safe and healthy working environment.



Description	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Adopted
Revenue:					
Road and Bridge Tax	1,786,012	1,341,022	1,381,267	1,381,267	1,381,267
Intergovernmental Revenues	993,994	1,279,039	1,144,076	1,193,129	1,144,076
Charges for Services	297,382	297,257	293,500	0	0
Investment Earnings	28,009	68,677	53,300	71,424	72,138
Refunds and Reimbursements	8,060	34,432	5,000	5,000	5,000
Transfers	993,355	969,355	990,938	572,150	607,574
Beginning Fund Balance	0	0	597,774	833,819	320,000
Total Streets Revenue	**4,106,812**	**3,989,782**	**4,465,855**	**4,056,789**	**3,530,055**





Description	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Adopted
Expenses:					
Personnel Services	691,855	801,199	1,014,059	903,033	951,668
Contractual	99,640	127,116	116,911	162,414	113,872
Commodities	801,467	1,184,853	1,228,332	1,192,003	1,223,272
Transfers	2,213,839	1,951,718	2,056,553	1,428,672	1,191,243
Contingency	0	0	50,000	50,000	50,000
Total	**3,806,801**	**4,064,886**	**4,465,855**	**3,736,122**	**3,530,055**
STAFF: Full-Time	**9.55**	**9.00**	**8.95**	**8.95**	**8.95**

Recreation & Culture Revenues

The Arts, Community Events, Parks, Recreation, Eggan Youth Center, Aquatics Center, and Hamilton Indoor Recreation Center Divisions of the Recreation & Culture Fund create and enhance recreational opportunities for citizens of all ages by providing quality programs, parks and open space, and building community through the celebration of the arts and inclusive community activities.

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Adopted
Revenue:					
Licenses and Permits	450	525	650	650	650
Intergovernmental Revenue	10,116	20,670	6,300	63,046	6,000
Charges for Services	609,903	615,118	741,474	673,450	716,089
Contribution & Donations	48,442	37,140	49,250	35,000	37,000
Refunds & Reimbursements	13,919	4,835	8,400	8,400	8,400
Other Revenues	73,315	16,456	8,770	13,248	13,248
Transfers	2,732,936	2,920,826	2,909,051	2,633,434	2,786,460
Beginning Fund Balance	0	0	157,250	372,317	161,565
Total Rec & Culture Revenue	**3,489,081**	**3,615,570**	**3,881,145**	**3,799,545**	**3,729,412**

Recreation & Culture Expenditures

- Administration
- Recreation
- Community Forestry
- Parks and Recreation Commission
- Parks
- Community Events
- Hamilton Indoor Recreation Center (HIRC)
- Hamilton-Lowe Aquatics Center
- Moscow Tree Commission
- Moscow Pathways Commission
- Arts
- Eggan Youth Center

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Adopted
Expenses:					
Personnel Services	1,824,226	1,948,551	2,361,049	2,095,718	2,270,264
Contractual	167,176	141,040	178,826	165,240	185,595
Commodities	1,042,760	1,016,698	1,225,145	1,203,478	1,272,953
Capital Outlay	25,280	28,062	0	0	0
Transfers	113,675	464,700	116,125	116,125	600
Total Rec & Culture Expense	**3,173,117**	**3,599,051**	**3,881,145**	**3,580,561**	**3,729,412**
STAFF: Full-Time	**16.36**	**17.10**	**17.05**	**15.55**	**15.55**

Moscow School District Community Playfields

Statement of Purpose

The maintenance and operation of the Moscow School District Community Playfields is a collaborative effort between the City of Moscow and the Moscow School District. Both entities equally share in the cost of the maintenance and operations of the MSD Community Playfields.

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Adopted
Revenue:					
Intergovernmental Revenues	69,153	78,955	97,092	97,092	108,825
Charges for Services	390	4,050	4,800	4,600	4,800
Investment Earnings	0	796	0	828	836
Transfers	72,674	71,903	98,170	98,170	109,091
Beginning Fund Balance	0	0	51,421	66,076	68,800
Total MSDCP Fund Revenue	**142,217**	**155,704**	**251,483**	**266,766**	**292,352**

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Adopted
Expenses:					
Personnel Services	70,864	70,524	73,458	69,907	72,904
Contractual	853	843	1,873	1,873	266
Commodities	43,748	60,607	62,703	62,703	86,723
Transfers	4,011	118,815	63,449	63,449	82,459
Contingency	0	0	50,000	0	50,000
Total	**119,476**	**250,789**	**251,483**	**197,932**	**292,352**
STAFF: Full-Time	**0.75**	**0.75**	**0.75**	**0.75**	**0.75**

1912 Center

- 1912 Center
- Donations

Statement of Purpose

To facilitate the funding of the 1912 Center operations and maintenance.

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Adopted
Revenue:					
Transfers	139,224	159,420	131,540	131,450	113,540
Beginning Fund Balance	0	0	24,900	43,029	36,000
Total 1912 Fund Revenue	**139,224**	**159,420**	**156,440**	**174,479**	**149,540**

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Adopted
Expenses:					
Contractual	86,659	86,179	86,500	86,500	86,500
Commodities	45,000	45,000	45,000	45,000	45,000
Capital Outlay	21,180	0	17,940	6,900	11,040
Contingency	0	0	7,000	0	7,000
Total	**152,839**	**131,179**	**156,440**	**138,400**	**149,540**

Transit Center

Statement of Purpose

To facilitate the funding of the Intermodal Transit Center operations and maintenance.

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Adopted
Revenue:					
Charges for Services	36,002	37,899	42,850	41,836	44,069
Other Revenues	198	212	200	200	200
Beginning Fund Balance	0	0	0	46,855	59,996
Total Transit Center Fund Revenue	**36,200**	**38,111**	**43,050**	**88,891**	**104,265**

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Adopted
Expenses:					
Contractual	2,917	2,179	2,500	2,500	2,500
Commodities	21,372	18,294	25,396	24,878	26,765
Capital Transfer	0	75,000	0	0	70,000
Ending Fund Balance	0	0	15,154	0	5,000
Total	**24,289**	**95,473**	**43,050**	**27,378**	**104,265**

Water

- Administration
- Customer support services
- Aquifer management
- Conservation Programs
- Water supply and treatment
- Water storage and distribution
- Wellhead protection
- Fire Flow Delivery

Mission Statement

Housed within the Public Works & Services Group, the Water Department provides potable water that is both safe and aesthetically pleasing. We strive to provide excellent service to our customers most efficiently and cost-effectively, twenty-four hours a day, seven days a week.

Customer concerns are handled in a professional manner and with the utmost priority. If private property is damaged during a repair to the public drinking water system, every effort will be made to restore the property to its original condition.

We incorporate water conservation principles and practices into our everyday operations and encourage our customers to do the same through formal programs. Water seeks to provide the necessary training and career opportunities for the advancement of employees and to provide a safe and healthy working environment.

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Adopted
Revenue:					
Charges for Services	6,463,719	7,078,063	7,397,474	7,373,684	7,669,130
Investment Earnings	25,155	124,565	81,800	129,548	130,843
Refunds and Reimbursements	2,781	15,742	10,000	10,000	192,500
Other Revenues	164,700	193,972	214,863	283,850	289,527
Beginning Fund Balance	0	0	1,517,663	2,086,495	1,000,000
Total Water Fund Revenue	**6,656,355**	**7,412,342**	**9,221,800**	**9,883,577**	**9,282,000**

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Adopted
Expenses:					
Personnel Services	1,193,210	1,219,469	1,592,529	1,370,028	1,603,985
Contractual	198,824	217,415	677,886	598,656	740,511
Commodities	1,266,506	1,331,265	1,627,005	1,537,358	1,707,221
Capital Outlay	249,296	259,227	490,000	490,000	512,000
Debt Service	266,656	266,620	268,222	268,222	268,222
Transfers	3,096,759	3,032,264	4,416,158	4,516,089	4,300,061
Contingency	0	0	150,000	0	150,000
Total	**6,271,251**	**6,326,260**	**9,221,800**	**8,780,353**	**9,282,000**
STAFF: Full-Time	**16.80**	**16.80**	**15.73**	**15.73**	**15.73**

Sewer

- Water Reclamation Collection and Conveyance
- Water Reclamation and Reuse Treatment Facility

Mission Statement

The Water Reclamation Department of the Public Works and Services Group is service-oriented to ensure efficient dependable water reclamation conveyance, and reliable, high-quality water reclamation and reuse treatment. These services are provided upon demand twenty-four hours per day, seven days a week, cost-effectively and willingly in compliance with State and Federal regulations. Customer complaints are handled in a friendly manner and property, when disturbed, is returned to as-was condition. We encourage water conservation by example and through formal programs.

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Adopted
Revenue:					
Charges for Services	8,541,364	8,826,808	8,837,099	8,876,840	9,079,809
Investment Earnings	76,737	197,205	148,850	205,093	207,144
Refunds and Reimbursements	11,326	6,515	7,500	7,500	7,500
Other Revenues	152,935	206,602	189,800	215,187	185,000
Beginning Fund Balance	0	0	1,069,833	1,522,321	700,000
Total Sewer Fund Revenues	**8,782,362**	**9,237,130**	**10,253,082**	**10,826,941**	**10,179,453**

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Adopted
Expenses:					
Personnel Services	1,227,259	1,408,716	1,559,157	1,446,235	1,589,230
Contractual	314,120	260,592	673,418	580,636	482,780
Commodities	1,528,554	1,759,087	1,745,627	1,782,399	1,855,210
Capital Outlay	82,621	63,075	160,000	160,000	160,000
Debt Service	1,093,862	1,088,142	401,500	401,500	402,696
Transfers	4,596,658	4,253,425	5,563,380	5,665,277	5,539,537
Contingency	0	0	150,000	0	150,000
Total	**8,843,074**	**8,833,037**	**10,253,082**	**10,036,047**	**10,179,453**
STAFF: Full-Time	**16.80**	**16.90**	**16.55**	**16.55**	**16.55**

Stormwater

- Stormwater Quality
- Stormwater Planning
- Storm System Maintenance
- Stormwater Compliance

Mission Statement

The Stormwater Department of the Public Works and Services Group will have regulatory authority and responsibility for planning, design, construction, maintenance, operation, and administration of the City's Stormwater Control System, and the services provided by the City's Stormwater Control System. Storm seeks to provide the necessary training and career opportunities for the advancement of employees and to provide a safe and healthy working environment.

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Adopted
Revenue:					
Charges for Services	1,163,513	1,201,973	1,200,866	1,276,197	1,314,483
Investment Earnings	0	4,987	0	5,186	5,238
Refunds and Reimbursements	0	1,222	1,300	1,000	1,000
Beginning Fund Balance	0	0	35,000	35,000	0
Total Stormwater Fund Revenues	**1,163,513**	**1,208,182**	**1,237,166**	**1,317,383**	**1,320,721**

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Adopted
Expenses:					
Personnel Services	284,293	457,824	546,676	512,352	556,637
Contractual	42,434	36,197	82,725	92,312	52,817
Commodities	103,116	91,116	207,059	205,240	224,884
Capital Outlay	20,197	22,240	25,000	25,000	27,500
Transfers	481,476	433,250	300,706	254,000	383,883
Contingency	0	0	75,000	0	75,000
Total	**931,516**	**1,040,627**	**1,237,166**	**1,088,904**	**1,320,721**
STAFF: Full-Time	**0.00**	**5.18**	**5.13**	**5.13**	**5.13**

Sanitation

- Residential Collections
- Transfer Station
- Recycling
- Disposal Services
- Commercial Collections
- Composting
- Household Hazardous Waste

Statement of Purpose

The Sanitation Department of the Public Works and Services Group operates a comprehensive solid waste sanitation system for the benefit of citizens and businesses. Moscow's sanitation system is a volume-based system that is designed to promote waste reduction by providing financial benefits to ratepayers to reduce solid waste volumes and maximize efforts to recycle. Through Latah Sanitation, Inc., the City's sanitation franchisee, the City provides services including collection and disposal of municipal solid waste, operation of City owned Recycling Center, single stream curbside recycling collection, a construction and demolition material landfill, composting of yard waste and plant material, composting of biosolids generated by the city's wastewater reclamation and re-use plant and household hazardous waste disposal. Many of these services and programs are also provided to rural Latah County residents and other cities within Latah County.

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Adopted
Revenue:					
Charges for Services	6,554,348	6,941,640	6,799,852	6,780,751	6,681,707
Investment Earnings	30,098	132,203	90,000	137,491	138,866
Refunds and Reimbursements	4,560	0	0	0	0
Other Revenues	0	0	250	0	250
Beginning Fund Balance	0	0	735,100	2,171,655	0
Total Sanitation Fund Revenue	**6,589,006**	**7,073,843**	**7,625,202**	**9,089,897**	**6,820,823**

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Adopted
Expenses:					
Personnel Services	199,615	202,574	243,715	212,446	252,444
Contractual	4,601,817	5,073,832	5,442,639	5,920,143	6,083,246
Commodities	18,881	17,974	68,910	45,946	78,300
Transfers	1,448,030	1,193,095	1,719,938	1,143,588	256,833
Capital Outlay	0	0	0	0	0
Contingency	0	0	150,000	0	150,000
Total	**6,268,343**	**6,487,475**	**7,625,202**	**7,322,123**	**6,820,823**
STAFF: Full-Time	**1.75**	**1.75**	**1.75**	**1.75**	**2.05**

Water Capital

- Water Fund Capital Construction
- Funds Accumulation

Statement of Purpose

The Water Capital Projects Fund is used to account for the acquisition and construction of major Water System capital facilities for the Public Works Department. The Water Capital Projects Fund is funded through departmental transfers of revenue from the Water Enterprise Fund. Funds are accumulated in this account for the eventual construction of scheduled water capital projects.

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Adopted
Revenue:					
Grants					182,500
Investment Earnings	62,448	225,943	147,900	234,981	237,331
Refunds and Reimbursements	275	8,900	1,100	1,000	1,000
Transfers	1,122,129	1,157,928	2,448,558	3,279,586	2,969,572
Beginning Fund Balance	0	0	7,112,438	5,378,217	6,125,226
Total Water Capital Revenue	**1,184,852**	**1,392,771**	**9,709,996**	**8,893,784**	**9,515,629**

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Adopted
Expenses:					
Capital Outlay	1,531,003	5,391,685	830,384	2,768,558	1,445,437
Ending Fund Balance	0	0	8,879,612	6,125,226	8,070,192
Total	**1,531,003**	**5,391,685**	**9,709,996**	**8,893,784**	**9,515,629**

Sewer Capital

- Sewer Fund Capital Construction
- Fund Accumulation

Statement of Purpose

The Sewer Capital Projects Fund is used to account for the acquisition and construction of major Water Reclamation & Reuse System capital facilities operated by the Public Works and Services Group. The Sewer Capital Projects Fund is funded through departmental transfers of revenue from the Sewer Enterprise Fund. Accumulated funds in this account for the eventual construction of scheduled Water Reclamation & Reuse capital projects.

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Adopted
Revenue:					
Investment Earnings	146,589	605,251	397,800	629,461	635,756
Refunds and Reimbursements	0	17,800	1,200	1,000	1,000
Transfers	2,676,728	2,397,795	3,165,615	4,306,018	4,068,345
Beginning Fund Balance	0	0	16,237,239	18,229,679	20,978,801
Total Sewer Capital Revenue	**2,823,317**	**3,020,846**	**19,801,854**	**23,166,158**	**25,683,902**

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Adopted
Expenses:					
Capital Outlay	1,021,267	1,349,074	3,481,988	2,187,357	5,535,490
Ending Fund Balance	0	0	16,319,866	20,978,801	20,148,412
Total	**1,021,267**	**1,349,074**	**19,801,854**	**23,166,158**	**25,683,902**

Stormwater Capital

- Stormwater Fund Capital Construction
- Fund Accumulation

Statement of Purpose

The Stormwater Capital Improvement Fund is used to account for capital improvements, construction, and management of future expansion of the City's Stormwater programs and facilities. The Stormwater Capital Improvement Fund is funded through departmental transfers of revenue from the Stormwater Enterprise Fund. Funds are accumulated in this account for eventual stormwater capital projects.

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Adopted
Revenue:					
Intergovernmental Revenues	0	347,687	0	0	0
Investment Earnings	0	9,371	0	9,746	9,843
Transfers	74,400	89,250	71,706	0	159,549
Beginning Fund Balance	0	0	237,233	146,823	146,937
Total Stormwater Capital Revenue	**74,400**	**446,308**	**308,939**	**156,569**	**316,329**

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Adopted
Expenses:					
Capital Outlay	26,198	347,687	0	9,632	0
Ending Fund Balance	0	0	308,939	146,937	316,329
Total	**26,198**	**347,687**	**308,939**	**156,569**	**316,329**

Sanitation Capital

- Sanitation Fund Capital Construction
- Fund Accumulation

Statement of Purpose

The Sanitation Capital Improvement Fund is used to account for capital improvements, construction, and management of future expansion of solid waste, recycling, and sanitation programs and facilities. The Sanitation Capital Improvement Fund is funded through departmental transfers of revenue from the Sanitation Enterprise Fund. Funds are accumulated in this account for eventual sanitation capital projects.

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Adopted
Revenue:					
Investment Earnings	62,945	241,859	164,500	251,533	254,049
Transfers	359,935	145,000	850,000	922,254	70,650
Beginning Fund Balance	0	0	7,034,486	7,287,452	10,061,239
Total Sanitation Capital Revenue	**422,880**	**386,859**	**8,048,986**	**8,461,239**	**10,385,938**

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Adopted
Expenses:					
Contractual	126,000	0	0	0	0
Capital Outlay	0	0	8,048,986	0	150,000
Ending Fund Balance	0	0	0	0	10,235,938
Total	**126,000**	**0**	**8,048,986**	**0**	**10,385,938**

Fleet

- Fleet Management
- Fleet Maintenance and Repair
- Equipment Specification and Acquisition
- Vehicle Builds

Mission Statement

The Fleet Department of the Public Works and Services Group strives to provide a safe and dependable fleet of vehicles and equipment for all departments within the City of Moscow in a cost-effective manner. The Group promotes short- and long-range goals for the necessary maintenance of, and improvements to, the City fleet, the City shop, and the vehicle maintenance facilities. Fleet is committed to sustainability, and actively pursues zero emissions through its Alternate Fuel Transition Plan, and EcoDriver Program. Fleet seeks the necessary training and career opportunities for the advancement of employees and to provide a safe and healthy working environment.

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Adopted
Revenue:					
Intergovernmental Revenues	600,000	0	0	335,000	0
Charges for Services	900,636	982,159	959,824	959,824	935,778
Investment Earnings	51,647	206,432	153,000	214,689	216,836
Refunds and Reimbursements	1,662	10,810	2,000	5,000	780,000
Transfers	1,046,515	1,017,231	1,217,022	2,617,022	921,522
Beginning Fund Balance	0	0	3,037,666	3,204,675	5,192,747
Total Fleet Fund Revenue	**2,600,460**	**2,216,632**	**5,369,512**	**7,336,210**	**8,046,883**

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Adopted
Expenses:					
Personnel Services	306,686	302,734	384,073	376,819	380,321
Contractual	12,718	10,389	10,283	22,397	5,503
Commodities	519,664	575,466	562,900	553,919	600,182
Capital Outlay	799,097	796,583	374,000	962,000	3,775,000
Debt Service	1,260	0	0	0	0
Transfers	0	0	0	74,830	171,917
Contingency	0	0	157,568	0	9,743
Ending Fund Balance	0	0	3,880,688	5,191,747	3,104,217
Total	**1,639,425**	**1,685,172**	**5,369,512**	**7,181,712**	**8,046,883**
STAFF: Full-Time	**3.60**	**3.60**	**3.60**	**3.60**	**3.60**

Information Systems

- Computer and Communications Equipment Acquisition and Support

Mission Statement

The Information Systems Department is dedicated to providing reliable secure access to information, communication services, and technology to support the operations of all City Departments and citizen access to information. The Information Systems Department strives to provide quality customer service to all users and promotes the efficient use of technology through coordinated planning and acquisition services while staying current with technology applications and solutions.

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Adopted
Revenue:					
Charges for Services	1,417,760	1,674,138	1,766,470	1,765,060	1,673,480
Investment Earnings	44,915	205,414	118,450	213,631	215,767
Refunds and Reimbursements	3,387	10,469	6,000	7,476	57,550
Transfers	480,725	30,050	45,455	45,455	19,120
Beginning Fund Balance	0	0	4,206,840	4,315,315	1,562,962
Total Information Systems Fund Revenue	**1,946,787**	**1,920,071**	**6,143,215**	**6,346,937**	**3,528,879**

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Adopted
Expenses:					
Personnel Services	430,350	614,357	592,190	520,929	591,832
Contractual	455,776	550,060	724,319	627,587	649,628
Commodities	225,813	189,796	382,471	219,497	212,396
Capital Outlay	181,181	248,720	2,346,573	990,000	1,369,678
Transfers	4,000	4,000	5,000	193,760	125,859
Contingency	0	0	50,000	0	50,000
Ending Fund Balance	0	0	2,042,662	1,562,962	529,486
Total	**1,297,120**	**1,606,933**	**6,143,215**	**4,114,735**	**3,528,879**
STAFF: Full-Time	**5.10**	**6.10**	**5.10**	**5.10**	**5.10**

Hamilton Fund

- Hamilton Indoor Recreation Center (HIRC), a multi-use Indoor Recreation Facility
- Maintenance
- Operation of the Hamilton Indoor Recreation Center for the purpose of youth programs first and second adult programming

Statement of Purpose

To provide facilitation and financial services for the stated purposes of the Bobby Hamilton bequest to the City of Moscow for the benefit of the Parks and Recreation Department to be used as much as possible for the benefit of young children.

The interest earned on the Hamilton Fund continues to be utilized to help offset the costs of operation and maintenance of the Hamilton Indoor Recreation Center. Additionally, the City Council has approved the use of the remaining Hamilton Fund balance for parkland development of playgrounds, attendant pathways, and access to playgrounds in City parks.

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Adopted
Revenue:					
Investment Earnings	10,098	30,891	20,200	32,127	32,000
Refunds and Reimbursements	0	0	0	0	0
Beginning Fund Balance	0	0	11,800	0	0
Total Hamilton Fund Revenue	**10,098**	**30,891**	**32,000**	**32,127**	**32,000**

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Adopted
Expenses:					
Contractual	1,000,000	0	0	0	0
Transfers	318,443	32,000	32,000	32,000	32,000
Total	**1,318,443**	**32,000**	**32,000**	**32,000**	**32,000**

Bond & Interest

- 2011 Refunding Bond
- Bond Issue

Statement of Purpose

To account for retirement of general obligation debt incurred by the City of Moscow.

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Adopted
Revenue:					
Property Taxes	1,071,211	1,042,515	1,049,600	1,049,600	1,046,400
Investment Earnings	2,361	14,063	5,150	14,626	14,772
Total Bond and Interest Fund Revenue	**1,073,572**	**1,056,578**	**1,054,750**	**1,064,226**	**1,061,172**

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Adopted
Expenses:					
Commodities	450	500	500	500	500
Debt Service	1,044,657	1,074,460	1,049,600	1,049,600	1,046,400
Ending Fund Balance	0	0	4,650	0	14,272
Total Bond and Interest Expense	**1,045,107**	**1,074,960**	**1,054,750**	**1,050,100**	**1,061,172**

Capital Projects

- Roadway Improvement Program
- Sidewalk Program
- Streetscape Program
- Parking Lot Improvement Program
- Street Light Renovations
- Storm Main Replacement Program
- Public Buildings Improvements
- Park and Pathway Improvements
- Swimming Pool Development
- Playground Equipment
- Subdivision Trees Program
- Fire Equipment

Statement of Purposes

The Capital Projects Fund allows for both the accumulation and expenditure of money for particular projects in the General Fund, Street Fund, and Recreation and Culture Fund. In 2020, the City Council adopted a City-wide Capital Improvement Plan (CIP) to guide the City's capital investment. The CIP identifies the anticipated capital improvements over the next 10 years and provides a financial plan to fund their construction. Funds are accrued within the capital funds until sufficient money is accumulated to fund a project. All funds, except the Enterprise Funds, will transfer capital project reserve monies and account for the record of those expenditures in this fund.

Description	2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Adopted
Revenue:					
Licenses and Permits	10,600	1,250	0	7,000	7,000
Intergovernmental Revenues	2,801,706	3,284,669	888,979	3,652,860	1,537,600
Investment Earnings	55,481	269,450	197,300	280,228	283,030
Contribution and Donations	500	0	525,000	450	402,500
Refunds and Reimbursements	23,104	453,618	70,700	70,700	5,500
Transfers	3,559,929	2,868,878	2,472,261	1,909,384	2,101,366
Gain/Loss on Sale of Assets	972,006	0	0	0	0
Beginning Fund Balance	0	0	6,331,230	7,018,466	14,666,638
Total Capital Projects Revenue	**7,423,326**	**6,877,865**	**10,485,470**	**12,939,088**	**19,003,634**

Description		2022 Actual	2023 Actual	2024 Adopted	2024 Estimate	2025 Adopted
Expenses:						
Capital Outlay		4,858,980	7,352,594	3,647,156	2,599,330	8,198,366
Commodities		1,200	2,082	1,500	1,600	8,600
Ending Fund Balance		0	0	6,836,814	10,338,158	10,796,668
	Total	4,860,180	7,354,676	10,485,470	12,939,088	19,003,634

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
PROPERTY TAXES							
101-000-410-00	General Property Taxes	6,530,269	6,885,254	7,282,270	7,640,318	7,683,869	7,683,869
					7,640,318	7,683,869	7,683,869
	The City of Moscow property tax levy allocated to the general fund. Increases based on State of Idaho statutory limit. - 3% property tax increase (218,468) - 90% of new construction roll (103,925) - 90% of annexation (3,128) - 1% of forgone (76,078)						
PROPERTY TAXES		6,530,269	6,885,254	7,282,270	7,640,318	7,683,869	7,683,869
FRANCHISE FEE TAX							
101-000-416-01	Natural Gas Franchise Fees	153,019	210,092	135,068	215,785	215,785	215,785
					215,785	215,785	215,785
	Franchise agreement revenues from franchise agreement with Avista Corporation.						
101-000-416-02	Electric Franchise Fees	562,224	540,799	598,900	595,745	595,745	595,745
					595,745	595,745	595,745
	Franchise agreement revenues from franchise agreement with Avista Corporation and Clearwater Power.						
101-000-416-03	Sanitation Franchise Fees	239,921	250,799	284,756	487,509	487,509	487,509
					487,509	487,509	487,509
	Represents 5% of gross revenues of Sanitation Fund generated from collections within Moscow.						
101-000-416-04	Land Line 911 Fees	25,929	22,004	23,000	25,000	25,000	25,000
					25,000	25,000	25,000
	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	97,241	99,141	103,000	104,000	104,000	104,000
					104,000	104,000	104,000
	Represents 5% of revenues from cable television franchise generated from user fees.						
101-000-416-06	Cell Phone 911 Tax	233,800	233,237	230,000	232,400	232,400	232,400

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
FRANCHISE FEE TAX							
					232,400	232,400	232,400
	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		1,312,134	1,356,072	1,374,724	1,660,439	1,660,439	1,660,439
LICENSES AND PERMITS							
101-000-421-00	Licenses & Permits	24,542	3,707	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	39,303	74,256	99,538	87,486	87,486	87,486
					87,486	87,486	87,486
	Cellular telephone and wireless broadband co-location agreements per the adopted fee resolution.						
101-000-421-10	Alcohol Licenses	34,378	34,653	34,000	36,000	36,000	36,000
					36,000	36,000	36,000
	Revenues from sale of alcohol beverage licenses per the adopted fee resolution.						
101-000-421-11	Catering Permit	5,000	6,060	4,500	4,600	4,600	4,600
					4,600	4,600	4,600
	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	13,789	12,811	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	3,022	2,843	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	19,567	6,819	12,000	12,000	12,000	12,000
					12,000	12,000	12,000

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
LICENSES AND PERMITS							
	Fees generated from engineering permits per the adopted fee resolution.						
101-000-421-24	Parking Permits	61,405	79,953	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	96	112	150	150	150	150
					150	150	150
	Fees generated from sale of bicycle licenses per the adopted fee resolution.						
101-000-422-09	Plan Review	166,571	138,000	180,000	185,000	185,000	185,000
					185,000	185,000	185,000
	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	295,880	251,608	325,000	328,000	328,000	328,000
					328,000	328,000	328,000
	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	57,852	72,179	59,000	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	127,761	119,116	108,000	110,000	110,000	110,000
					110,000	110,000	110,000
	Fees generated from electrical permits per the adopted fee resolution.						
101-000-422-14	Plumbing Permits	48,714	56,188	57,000	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	2,205	1,775	2,000	2,000	2,000	2,000

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
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	4,288	4,303	4,000	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	1,546	1,633	1,600	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	3,960	1,885	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	13,340	7,134	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		923,219	875,035	1,006,288	1,006,336	1,006,336	1,006,336
INTERGOVERNMENTAL REVENUES							
101-000-415-10	State Liquor Tax	582,294	580,425	580,291	581,934	581,934	581,934
					581,934	581,934	581,934
	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 Idaho.						
101-000-415-20	State Sales Tax Revenue Sharing	2,749,482	2,857,335	3,009,995	2,709,337	2,709,337	2,709,337
					2,709,337	2,709,337	2,709,337
	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.						

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
INTERGOVERNMENTAL REVENUES							
101-000-431-01	Federal Grants	715,727	222,292	174,000	942,000	942,000	942,000
					942,000	942,000	942,000
	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) (121,000) - Idaho Office of Drug Policy (ODP) for the Partnership for Success Law Enforcement (6,000) - Direct award from DOJ for Ballistic Vests (9,000) TOTAL - 161,000 Fire Department federal grant revenue from FEMA programs to include: - AFG Mobile/Portable Radios (463,000) - SAFER 3 Paramedic/Firefigher FT New Positions @ 106,000 each annually salary/fringe benefits (318,000) TOTAL - 781,000						
101-000-436-10	Training Reimbursement		(1,200)				
	Revenues received from participation by other law enforcement agencies in Moscow Police Department training.						
101-000-438-10	School Resource Officer Partic	49,914	52,308	57,203	57,040	57,040	57,040
					57,040	57,040	57,040
	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	60,433	61,176	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						

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
INTERGOVERNMENTAL REVENUES							
INTERGOVERNMENTAL REVENUES		4,160,850	3,775,336	3,874,489	4,343,311	4,343,311	4,343,311
CHARGES FOR SERVICES							
101-000-441-04	Printing & Duplicating	171	80	150	160	160	160
					160	160	160
	Revenues from the sales of zoning codes and comprehensive plans and from photocopying charges.						
101-000-441-20	Facilities Reimburse Agreement	1					
	Fees generated for maintenance performed at other facilities. - 1912 Center - Intermodal Transit Center - Library						
101-000-442-01	Unified UI Public Safety Agreement	1,475,383	1,504,891	1,550,038	1,596,539	1,596,539	1,596,539
					1,596,539	1,596,539	1,596,539
	Revenue received from the University of Idaho Master Agreement for emergency services.						
101-000-442-06	Other Special Overtime	748	12,075	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	121,391	146,157	153,871	141,543	141,543	141,543
					141,543	141,543	141,543
	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						

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
CHARGES FOR SERVICES							
CHARGES FOR SERVICES		1,597,694	1,663,203	1,708,559	1,742,742	1,742,742	1,742,742
FINES AND PENALTIES							
101-000-461-10	Parking Fines	96,975	139,065	115,000	115,000	115,000	115,000
					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
	Nuisances & Abatements						
101-000-461-20	Impound & Other Pound Fees	3,079	2,345	3,500	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	1,350	1,275	1,800	1,800	1,800	1,800
					1,800	1,800	1,800
	False Alarms						
101-000-461-50	Penalties & Interest - Property Tax	28,653	29,007	30,000	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.						
FINES AND PENALTIES		130,057	171,692	150,600	150,600	150,600	150,600
INVESTMENT EARNINGS							
101-000-471-00	Investment Earnings	89,119	317,936	311,500	333,960	333,960	333,960
					333,960	333,960	333,960

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
INVESTMENT EARNINGS							
	Revenues generated from investing operating capital in accordance with the City of Moscow's investment policy.						
101-000-471-30	Interest Income - Leases		48,557				
INVESTMENT EARNINGS		89,119	366,493	311,500	333,960	333,960	333,960
CONTRIBUTION AND DONATIONS							
101-000-476-01	Donations	22,185	6,759	5,500	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	6,060	3,005	6,600	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		28,245	9,764	12,100	12,100	12,100	12,100
REFUNDS AND REIMBURSEMENTS							
101-000-479-01	Refunds & Reimbursements	331,999	336,019	178,748	150,000	150,000	150,000
					150,000	150,000	150,000
	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) - AG Forensic Detective Reimbursement (127,075)						
REFUNDS AND REIMBURSEMENTS		331,999	336,019	178,748	150,000	150,000	150,000
OTHER REVENUES							
101-000-479-00	Miscellaneous Revenue	47,289	65,360	7,000	7,000	7,000	7,000
					7,000	7,000	7,000

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
OTHER REVENUES							
	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	53,732	55,345	57,005	58,716	58,716	58,716
					58,716	58,716	58,716
	Reimbursement for administration and financial services provided by the City to the Moscow Urban Renewal Agency (MURA), as designated by contract with the MURA.						
101-000-479-85	NSF Fees		1,850	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		101,021	122,555	65,505	67,216	67,216	67,216
TRANSFERS IN							
101-000-498-50	Transfer In: Streets Fund	350,000	360,500	460,500	270,457	270,457	270,457
					270,457	270,457	270,457
	Transfer in Street Fund for services provided in-house by General Fund Departments. 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	1,550,000	1,500,000	1,500,000	812,277	812,277	812,277
					812,277	812,277	812,277
	Transfer in Water Fund for services provided in-house by General Fund Departments. 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	1,550,000	1,550,000	2,000,000	1,251,826	1,251,826	1,251,826
					1,251,826	1,251,826	1,251,826
	Transfer in Sewer Fund for services provided in-house by General Fund Departments. 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	75,000	75,000	75,000
					75,000	75,000	75,000
	Transfer in Stormwater Fund for services provided in-house by General Fund Departments. Includes $500 for commercial driver's license (CDL) drug testing found in the Human Resource budget for Professional Services.						

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
TRANSFERS IN							
101-000-498-80	Transfer In: Sanitation Fund	835,000	795,000	610,000	147,021	147,021	147,021
					147,021	147,021	147,021
	Transfer in Sanitation Fund for services provided in-house by General Fund Departments, including utility billing and franchise oversight, downtown maintenance, and administrative and engineering services for the solid waste program.						
101-000-498-90	Transfer In: Fleet Fund				171,917	171,917	171,917
					171,917	171,917	171,917
	Transfer in Fleet Fund for services provided in-house by General Fund Departments.						
101-000-498-95	Transfer In: IS Fund				120,859	120,859	120,859
					120,859	120,859	120,859
	Transfer in Information Systems Fund for services provided in-house by General Fund Departments.						
TRANSFERS IN		4,285,000	4,335,500	4,620,500	2,849,357	2,849,357	2,849,357
OTHER FINANCING SOURCES							
101-000-900-00	Fund Balance - Unassigned			1,969,246			
	Fund Balance Carryover						
101-000-900-01	Fund Balance - Assigned			67,200	126,498	126,498	126,498
					126,498	126,498	126,498
	Fund Balance Assigned - Opiod Settlement Funds (62,136) - Drug Tip Funds (64,362)						
OTHER FINANCING SOURCES				2,036,446	126,498	126,498	126,498
Totals for dept 000 -		19,489,607	19,896,923	22,621,729	20,082,877	20,126,428	20,126,428
TOTAL ESTIMATED REVENUES		19,489,607	19,896,923	22,621,729	20,082,877	20,126,428	20,126,428

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 010 - Legislative							
PERSONNEL SERVICES							
101-010-510-15	Part-Time Wages	55,000	55,730	61,706	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 includes a 12.7% salary increase as adopted in City of Moscow Ordinance No. 2023-03.						
101-010-520-21	FICA Taxes	4,095	4,263	4,721	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)	6,391	6,547	7,250	7,622	7,622	7,622
					7,622	7,622	7,622
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
101-010-520-24	Worker's Compensation	33	57	90	76	76	76
					76	76	76
	Premiums paid to Idaho State Insurance Fund for worker’s compensation insurance.						
PERSONNEL SERVICES		65,519	66,597	73,767	74,125	74,125	74,125
CONTRACTUAL							
101-010-642-20	Professional Services - Auditing	30,000	31,250	32,000	33,500	33,500	33,500
					33,500	33,500	33,500
	Annual audit and Annual Comprehensive Financial Report (ACFR)						
101-010-668-10	Insurance	12,178	10,685	16,450	20,749	20,749	20,749
					20,749	20,749	20,749
	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		42,178	41,935	48,450	54,249	54,249	54,249
COMMODITIES							

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 010 - Legislative							
COMMODITIES							
101-010-632-40	Department Supplies	2,553	718	17,500	2,400	2,400	2,400
					2,400	2,400	2,400
	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.						
101-010-647-10	Travel & Meetings	13,142	13,322	20,000	15,000	15,000	15,000
					15,000	15,000	15,000
	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.						
101-010-648-10	Dues, Subscriptions & Memberships	14,250	14,200	15,000	15,500	15,500	15,500
					15,500	15,500	15,500
	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	10,000	10,000	10,000
					10,000	10,000	10,000
	Legislative reserve used by Council for unanticipated projects and expenses which arise throughout the year.						
101-010-680-00	Information Systems Services	30,540	35,870	39,160	38,620	38,620	38,620
					38,620	38,620	38,620
	Annual charge for Information Systems services.						
COMMODITIES		60,485	64,110	111,660	81,520	81,520	81,520
Totals for dept 010 - Legislative		168,182	172,642	233,877	209,894	209,894	209,894

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 020 - Executive							
PERSONNEL SERVICES							
101-020-510-15	Part-Time Wages	27,592	26,037	27,933	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 includes a 12.7% salary increase as adopted in City of Moscow Ordinance No. 2023-03.						
101-020-520-21	FICA Taxes	2,111	1,992	2,137	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)	3,294	3,059	3,282	3,450	3,450	3,450
					3,450	3,450	3,450
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
101-020-520-24	Worker's Compensation	17	29	40	34	34	34
					34	34	34
	Premiums paid to Idaho State Insurance Fund for worker’s compensation insurance.						
PERSONNEL SERVICES		33,014	31,117	33,392	33,554	33,554	33,554
COMMODITIES							
101-020-647-10	Travel & Meetings	3,286	7,894	10,000	7,500	7,500	7,500
					7,500	7,500	7,500
	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	1,168	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.						
101-020-680-00	Information Systems Services	4,530	5,670	5,870	5,480	5,480	5,480
					5,480	5,480	5,480

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 020 - Executive							
COMMODITIES							
	Annual charge for Information Systems services.						
COMMODITIES		8,538	14,732	17,070	14,180	14,180	14,180
Totals for dept 020 - Executive		41,552	45,849	50,462	47,734	47,734	47,734

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 030 - Administrative							
PERSONNEL SERVICES							
101-030-510-11	Full-Time Wages	432,671	336,938	501,463	390,592	390,592	390,592
					390,592	390,592	390,592
	Wages for Administration Department personnel, including City Supervisor; City Clerk; Communications Specialist; and Executive Assistant at 50% (shared with Recreation & Culture - Arts).						
101-030-510-15	Part-Time Wages			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			
	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	35,303	23,410	39,196	29,881	29,881	29,881
					29,881	29,881	29,881
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
101-030-520-22	PERSI (State Retirement)	58,788	38,807	58,922	48,248	48,248	48,248
					48,248	48,248	48,248
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
101-030-520-23	Unemployment Insurance			1,538	1,172	1,172	1,172
					1,172	1,172	1,172
	Estimated payments to Idaho Department of Labor for unemployment claims.						
101-030-520-24	Worker's Compensation	512	887	1,015	645	645	645
					645	645	645
	Premiums paid to Idaho State Insurance Fund for worker’s compensation insurance.						
101-030-520-25	Health & Accident Insurance	56,720	43,751	69,913	51,359	51,359	51,359
					51,359	51,359	51,359
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 60% of dependent premiums. Includes medical, dental, and vision benefits.						
101-030-520-26	Life Insurance	1,819	1,277	2,141	1,382	1,382	1,382

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 030 - Administrative							
PERSONNEL SERVICES							
					1,382	1,382	1,382
	Premiums paid to United Heritage Insurance for life insurance on behalf of employees. Benefits are equal to employee's annual salary.						
PERSONNEL SERVICES		586,257	445,070	685,088	523,279	523,279	523,279
CONTRACTUAL							
101-030-642-10	Professional Services			5,000	2,000	2,000	2,000
					2,000	2,000	2,000
	Costs associated with professional services and consultants.						
CONTRACTUAL				5,000	2,000	2,000	2,000
COMMODITIES							
101-030-631-05	Office Supplies	7,319	4,790	4,800	3,800	3,800	3,800
					3,800	3,800	3,800
	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	4,611	2,290	4,500	4,000	4,000	4,000
					4,000	4,000	4,000
	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	929	227	1,500	500	500	500
					500	500	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	1,330	8,083	2,000	1,500	1,500	1,500
					1,500	1,500	1,500
	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.						
101-030-644-10	Advertising & Publishing	3,112	3,354	3,000	2,000	2,000	2,000

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 030 - Administrative							
COMMODITIES							
					2,000	2,000	2,000
	Costs for affidavit publication of public hearing notices and other legal notices required by law, including election notices, financial notices, resolutions, and summary ordinances.						
101-030-647-10	Travel & Meetings	3,336	368	1,000	500	500	500
					500	500	500
	General meeting and travel reimbursement expenses for local meetings attended by Administration staff.						
101-030-648-10	Dues, Subscriptions & Memberships	1,092	500	1,400	1,200	1,200	1,200
					1,200	1,200	1,200
	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	6,580	7,470	10,000	3,500	3,500	3,500
					3,500	3,500	3,500

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 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 Conference 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 Conference AIC Fall District Meeting - Executive Assistant Idaho City Clerks/Treasurers & Finance Officers Association (ICCTFOA)						
101-030-658-40	R & M - Equipment	3,596	2,830	4,500	3,750	3,750	3,750
					3,750	3,750	3,750
	Costs to maintain printers, copiers and fax machines and miscellaneous supplies for the third floor of City Hall.						
101-030-668-30	Employee Recognition	6,254		1,000	500	500	500
					500	500	500
	Miscellaneous expenses related to employee recognition.						
101-030-669-10	Miscellaneous Services & Charges	7,887	573	1,000	575	575	575
					575	575	575
	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	87,620	63,740	53,010	56,280	56,280	56,280
					56,280	56,280	56,280
	Annual charge for Information Systems services.						

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 030 - Administrative							
COMMODITIES							
COMMODITIES		133,666	94,225	87,710	78,105	78,105	78,105
Totals for dept 030 - Administrative		719,923	539,295	777,798	603,384	603,384	603,384

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 040 - Finance							
PERSONNEL SERVICES							
101-040-510-11	Full-Time Wages	451,315	441,172	488,873	413,507	413,507	413,507
					413,507	413,507	413,507
	Wages for Finance Department personnel, including Director of Finance & Employee Services at 70% (shared with Human Resources); Assistant Finance Director; Payroll Specialist; Utility Billing/Sanitation Specialist at 50% (shared with Sanitation); Receivables Specialist; and Payables Clerk.						
101-040-510-19	Overtime	400	17	400	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	32,726	31,562	37,430	31,664	31,664	31,664
					31,664	31,664	31,664
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
101-040-520-22	PERSI (State Retirement)	54,387	50,456	57,490	51,128	51,128	51,128
					51,128	51,128	51,128
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
101-040-520-23	Unemployment Insurance			1,468	1,242	1,242	1,242
					1,242	1,242	1,242
	Estimated payments to Idaho Department of Labor for unemployment claims.						
101-040-520-24	Worker's Compensation	379	657	969	683	683	683
					683	683	683
	Premiums paid to Idaho State Insurance Fund for worker’s compensation insurance.						
101-040-520-25	Health & Accident Insurance	74,649	62,941	86,512	74,188	74,188	74,188
					74,188	74,188	74,188
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 60% of dependent premiums. Includes medical, dental, and vision benefits.						
101-040-520-26	Life Insurance	1,837	1,770	3,340	2,822	2,822	2,822
					2,822	2,822	2,822
	Premiums paid to United Heritage Insurance for life insurance on behalf of employees. Benefits are equal to employee’s annual salary.						

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 040 - Finance							
PERSONNEL SERVICES							
PERSONNEL SERVICES		615,693	588,575	676,482	575,634	575,634	575,634
CONTRACTUAL							
101-040-642-10	Professional Services	40,506	43,781	44,000	45,000	45,000	45,000
					45,000	45,000	45,000
	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		40,506	43,781	44,000	45,000	45,000	45,000
COMMODITIES							
101-040-631-05	Office Supplies	3,574	1,424	4,000	2,500	2,500	2,500
					2,500	2,500	2,500
	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	4,765	4,815	5,000	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	1,321	2,375	4,000	2,500	2,500	2,500
					2,500	2,500	2,500
	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	319	307	500	340	340	340
					340	340	340
	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	1,256	1,243	1,300	1,300	1,300	1,300
					1,300	1,300	1,300

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 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	3,292	3,879	9,000	7,000	7,000	7,000
					7,000	7,000	7,000
	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) - Staff Washington Finance Officers Association (WFOA) conference Various trainings, online or in-person						
101-040-658-40	R & M - Equipment	1,266	1,248	1,400	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	10,949	664	12,000	3,000	3,000	3,000
					3,000	3,000	3,000
	Bank charges and online fees. - Online banking service fees - Investment fees for wire transfers - Annual VISA service for Finance						
101-040-680-00	Information Systems Services	79,270	86,180	84,310	81,780	81,780	81,780
					81,780	81,780	81,780

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 040 - Finance							
COMMODITIES							
	Annual charge for Information Systems services.						
COMMODITIES		106,012	102,135	121,510	104,820	104,820	104,820
Totals for dept 040 - Finance		762,211	734,491	841,992	725,454	725,454	725,454

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 050 - Legal							
PERSONNEL SERVICES							
101-050-510-11	Full-Time Wages	337,914	327,927	333,854	329,869	329,869	329,869
					329,869	329,869	329,869
	Wages for Legal Department personnel, including City Attorney; City Prosecutor; Legal Assistant; and Administrative Specialist.						
101-050-520-21	FICA Taxes	25,539	23,878	25,540	25,235	25,235	25,235
					25,235	25,235	25,235
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
101-050-520-22	PERSI (State Retirement)	40,567	37,837	39,228	40,747	40,747	40,747
					40,747	40,747	40,747
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
101-050-520-23	Unemployment Insurance			1,002	990	990	990
					990	990	990
	Estimated payments to Idaho Department of Labor for unemployment claims.						
101-050-520-24	Worker's Compensation	287	497	661	544	544	544
					544	544	544
	Premiums paid to Idaho State Insurance Fund for worker’s compensation insurance.						
101-050-520-25	Health & Accident Insurance	37,657	46,748	50,248	52,456	52,456	52,456
					52,456	52,456	52,456
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 60% of dependent premiums. Includes medical, dental, and vision benefits.						
101-050-520-26	Life Insurance	1,257	1,300	1,246	1,230	1,230	1,230
					1,230	1,230	1,230
	Premiums paid to United Heritage Insurance for life insurance on behalf of employees. Benefits are equal to employee’s annual salary.						
PERSONNEL SERVICES		443,221	438,187	451,779	451,071	451,071	451,071
CONTRACTUAL							
101-050-642-10	Professional Services	6,656	18,000	28,000	24,000	24,000	24,000

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 050 - Legal							
CONTRACTUAL							
					24,000	24,000	24,000
	Funds for legal research assistance and/or fees for necessary professional services involving special, time-consuming or technical projects and the paid legal intern position.						
101-050-668-10	Insurance	5,992	6,978	11,976	8,036	8,036	8,036
					8,036	8,036	8,036
	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		12,648	24,978	39,976	32,036	32,036	32,036
COMMODITIES							
101-050-631-10	Postage Expense	127	65	250	250	250	250
					250	250	250
	Postage expenses for mailing items for the Legal Department.						
101-050-647-10	Travel & Meetings	2,258	1,537	3,000	2,000	2,000	2,000
					2,000	2,000	2,000
	General travel and meeting expenses for the Legal Department staff, including Association of Idaho Cities (AIC).						
101-050-648-05	Professional Publications	1,881	5,629	6,000	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	2,814	2,005	3,250	3,250	3,250	3,250
					3,250	3,250	3,250

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 050 - Legal							
COMMODITIES							
	Association dues, trade publications and memberships for Legal staff: - City Attorney Idaho Bar International Municipal Attorneys Idaho Municipal Attorneys - City Prosecutor Idaho Bar Idaho Prosecuting Attorney's Association						
101-050-649-10	Professional Development	4,224	4,120	12,000	7,000	7,000	7,000
					7,000	7,000	7,000
	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 - Legal Assistant / Paralegal 10-15 hours of annual continuing education - Department Specialist Training TBD						
101-050-680-00	Information Systems Services	24,320	32,970	34,450	36,850	36,850	36,850
					36,850	36,850	36,850
	Annual charge for Information Systems services.						
COMMODITIES		35,624	46,326	58,950	55,350	55,350	55,350
Totals for dept 050 - Legal		491,493	509,491	550,705	538,457	538,457	538,457

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 060 - Human Resources							
PERSONNEL SERVICES							
101-060-510-11	Full-Time Wages	105,833	155,724	192,567	199,610	199,610	199,610
					199,610	199,610	199,610
	Wages for Human Resources Department personnel, including Director of Finance & Employee Services at 30% (shared with Finance); HR Manager; and HR Specialist.						
101-060-520-21	FICA Taxes	6,705	10,227	14,731	15,270	15,270	15,270
					15,270	15,270	15,270
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
101-060-520-22	PERSI (State Retirement)	11,927	17,637	22,462	24,657	24,657	24,657
					24,657	24,657	24,657
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
101-060-520-23	Unemployment Insurance			578	599	599	599
					599	599	599
	Estimated payments to Idaho Department of Labor for unemployment claims.						
101-060-520-24	Worker's Compensation	92	160	381	329	329	329
					329	329	329
	Premiums paid to Idaho State Insurance Fund for worker’s compensation insurance.						
101-060-520-25	Health & Accident Insurance	21,835	30,299	40,503	44,416	44,416	44,416
					44,416	44,416	44,416
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 60% of dependent premiums. Includes medical, dental, and vision benefits.						
101-060-520-26	Life Insurance	394	596	1,308	1,354	1,354	1,354
					1,354	1,354	1,354
	Premiums paid to United Heritage Insurance for life insurance on behalf of employees. Benefits are equal to employee’s annual salary.						
PERSONNEL SERVICES		146,786	214,643	272,530	286,235	286,235	286,235
CONTRACTUAL							
101-060-642-10	Professional Services	11,040	4,387	18,000	6,000	6,000	6,000

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 060 - Human Resources							
CONTRACTUAL							
					6,000	6,000	6,000
	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 associated with administration of COBRA and other services.						
101-060-668-10	Insurance	2,193	2,372	3,751	1,469	1,469	1,469
					1,469	1,469	1,469
	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).						
101-060-668-20	Section 125 Administration	8,418	8,437	8,700	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		21,651	15,196	30,451	16,169	16,169	16,169
COMMODITIES							
101-060-631-05	Office Supplies	6,245	1,430	1,000	800	800	800
					800	800	800
	General office supplies for the Human Resources Department.						
101-060-631-10	Postage Expense	10		50	50	50	50
					50	50	50
	Postage expenses for mailing items for the Human Resources Department.						
101-060-631-20	Printing & Binding	123		500	500	500	500
					500	500	500
	Printing and binding of Personnel Handbook to include personnel policies.						
101-060-632-40	Department Supplies	4,330	2,437	1,000	800	800	800
					800	800	800
	Supplies needed throughout the year which are not classified as office supplies and includes annual purchase of logo apparel for staff.						

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 060 - Human Resources							
COMMODITIES							
101-060-647-10	Travel & Meetings	8,531	285	1,600	800	800	800
					800	800	800
	Annual employee meetings including PERSI updates, open enrollment, policy training and other meetings.						
101-060-648-10	Dues, Subscriptions & Memberships	5,520	3,595	3,800	2,875	2,875	2,875
					2,875	2,875	2,875
	Ameriben Northwest Data Exchange membership which provides a comprehensive annual job valuation comparison report. CDL Database membership. Membership for conducting city-wide surveys. Professional association memberships for HR Staff: HR Manager Public Sector HR Association (PSHRA); HR Specialist – Idaho Public Sector HR Association (IDPSHRA)						
101-060-649-10	Professional Development	2,720	1,340	4,250	3,400	3,400	3,400
					3,400	3,400	3,400
	Professional development opportunities for Director of Finance & Employee Services, HR Manager, and HR Specialist.						
101-060-658-40	R & M - Equipment		88	500	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	1,946	2,731	3,100	1,500	1,500	1,500
					1,500	1,500	1,500
	Funds for employee programs for wellness, risk management, management of health insurance, and compliance with health and safety laws and regulations.						
101-060-668-30	Employee Recognition	12,846	16,156	20,800	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	22,853	16,277	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	6,690	12,840	14,430	13,680	13,680	13,680
					13,680	13,680	13,680

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 060 - Human Resources							
COMMODITIES							
	Annual charge for Information Systems services.						
COMMODITIES		71,814	57,179	71,030	65,705	65,705	65,705
Totals for dept 060 - Human Resources		240,251	287,018	374,011	368,109	368,109	368,109

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 070 - Police Administration							
PERSONNEL SERVICES							
101-070-510-11	Full-Time Wages	178,940	193,225	208,578	206,643	206,643	206,643
					206,643	206,643	206,643
	Wages for Police Administration, including Police Chief and Administrative Assistant.						
101-070-510-19	Overtime		1,063				
	Overtime						
101-070-520-21	FICA Taxes	13,020	13,823	17,234	16,831	16,831	16,831
					16,831	16,831	16,831
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
101-070-520-22	PERSI (State Retirement)	22,287	24,259	27,711	31,052	31,052	31,052
					31,052	31,052	31,052
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
101-070-520-23	Unemployment Insurance			676	661	661	661
					661	661	661
	Estimated payments to Idaho Department of Labor for umemployment claims.						
101-070-520-24	Worker's Compensation	1,798	3,115	5,712	5,424	5,424	5,424
					5,424	5,424	5,424
	Premiums paid to Idaho State Insurance Fund for worker's compensation insurance.						
101-070-520-25	Health & Accident Insurance	31,146	28,122	33,998	30,890	30,890	30,890
					30,890	30,890	30,890
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 60% of dependent premiums. Includes medical, dental, and vision benefits.						
101-070-520-26	Life Insurance	709	664	1,403	1,391	1,391	1,391
					1,391	1,391	1,391
	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	12,200	7,300	16,700	13,360	13,360	13,360

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 070 - Police Administration							
PERSONNEL SERVICES							
					13,360	13,360	13,360
	Special duty pay for department members who participate voluntarily in special / hazardous duties in addition to regular patrol, detective and officer duties. Qualifying activites include SWAT team, crowd control team, motorcycle and bicycle patrol. Also included in this line item is a physical fitness stipend.						
PERSONNEL SERVICES		260,100	271,571	312,012	306,252	306,252	306,252
CONTRACTUAL							
101-070-642-10	Professional Services		104,619	2,000	1,600	1,600	1,600
					1,600	1,600	1,600
	Professional services for psychological, mediation, interdepartmental succession services, leadership development, and hepatitis booster shots for all personnel.						
101-070-668-10	Insurance	73,153	93,153	119,423	68,672	68,672	68,672
					68,672	68,672	68,672
	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		73,153	197,772	121,423	70,272	70,272	70,272
COMMODITIES							
101-070-632-02	Uniform Expense	35,082	39,661	57,800	51,800	51,800	51,800
					51,800	51,800	51,800
	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.						
101-070-632-03	Uniform Cleaning	2,832	2,884	5,200	3,200	3,200	3,200
					3,200	3,200	3,200
	Uniform cleaning expenses for all police departments.						
101-070-632-40	Department Supplies	425	709	1,000	800	800	800
					800	800	800
	Supplies needed in Police Administration.						
101-070-647-10	Travel & Meetings	2,604	4,330	7,000	6,200	6,200	6,200

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 070 - Police Administration							
COMMODITIES							
					6,200	6,200	6,200
	General meeting and travel expenses for local meetings attended by Police staff.						
101-070-648-10	Dues, Subscriptions & Memberships	1,435	1,470	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 National and State dues for the FBI National Academy.						
101-070-649-10	Professional Development	52,341	43,507	53,700	53,480	53,480	53,480
					53,480	53,480	53,480
	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.						
101-070-668-05	Palouse Anti-Crime Team	38		400	320	320	320
					320	320	320
	Regional cooperative program 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 with the quad-cities agencies.						
101-070-669-10	Miscellaneous Services & Charges	2,396	2,436	2,500	2,000	2,000	2,000
					2,000	2,000	2,000
	Miscellaneous items not included in other budgets such as employee recognition awards.						
101-070-680-00	Information Systems Services	271,670	374,950	404,670	400,850	400,850	400,850
					400,850	400,850	400,850
	Annual charge for Information Systems services.						
101-070-685-01	Fleet Services Supplies	1,136	1,401	1,160	973	973	973
					973	973	973
	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 rotation out old and less efficient vehicles and staying abreast of new technologies.						

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 070 - Police Administration							
COMMODITIES							
101-070-685-02	Fleet Services R&M	3,002	3,718	3,970	4,625	4,625	4,625
					4,625	4,625	4,625
	Vehicle charges for repair and maintenance.						
COMMODITIES		372,961	475,066	538,900	525,748	525,748	525,748
Totals for dept 070 - Police Administration		706,214	944,409	972,335	902,272	902,272	902,272

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 071 - Police Services							
PERSONNEL SERVICES							
101-071-510-11	Full-Time Wages	717,486	779,253	902,205	787,589	787,589	787,589
					787,589	787,589	787,589
	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	15,710	27,317	20,454	19,358	19,358	19,358
					19,358	19,358	19,358
	Wages for part-time and seasonal personnel per established Seasonal Kinds and Levels and Salary Schedule.						
101-071-510-19	Overtime	22,408	34,939	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	55,319	60,994	71,425	62,573	62,573	62,573
					62,573	62,573	62,573
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
101-071-520-22	PERSI (State Retirement)	88,680	97,317	112,461	112,451	112,451	112,451
					112,451	112,451	112,451
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
101-071-520-23	Unemployment Insurance			2,801	2,454	2,454	2,454
					2,454	2,454	2,454
	Estimated payments to Idaho Department of Labor for unemployment claims.						
101-071-520-24	Worker's Compensation	8,567	14,837	26,305	21,070	21,070	21,070
					21,070	21,070	21,070

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 071 - Police Services							
PERSONNEL SERVICES							
	Premiums paid to Idaho State Insurance Fund for worker's compensation insurance.						
101-071-520-25	Health & Accident Insurance	128,155	130,744	163,997	148,436	148,436	148,436
					148,436	148,436	148,436
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 60% of dependent premiums. Includes medical, dental, and vision benefits.						
101-071-520-26	Life Insurance	2,830	2,950	6,145	5,372	5,372	5,372
					5,372	5,372	5,372
	Premiums paid to United Heritage Insurance for life insurance on behalf of employees. Benefits are equal to employee's annual salary.						
PERSONNEL SERVICES		1,039,155	1,148,351	1,316,793	1,170,303	1,170,303	1,170,303
CONTRACTUAL							
101-071-642-10	Professional Services		590	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			590	1,000	1,000	1,000	1,000
COMMODITIES							
101-071-631-05	Office Supplies	7,403	9,959	9,900	8,270	8,270	8,270
					8,270	8,270	8,270
	Office supplies for the entire Police Department, with the exception of Parking Services.						
101-071-631-10	Postage Expense	4,602	6,450	6,000	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.						
101-071-631-50	Police Assistance Programs	4,100	4,000	6,000	6,000	6,000	6,000

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 071 - Police Services							
COMMODITIES							
					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	6,799	7,607	8,000	7,000	7,000	7,000
					7,000	7,000	7,000
	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	16,245	2,838	55,377	55,377	55,377	55,377
					55,377	55,377	55,377
	Drug Investigation Expense						
101-071-632-43	Citizen Police Academy	310	364	375	225	225	225
					225	225	225
	Supplies needed to conduct the Citizen Police Academy.						
101-071-632-49	Public Education Supplies	5,392	6,315	6,500	3,500	3,500	3,500
					3,500	3,500	3,500

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 071 - Police Services							
COMMODITIES							
	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						
101-071-632-51	Auction Expenses	2,729	134	3,000	2,400	2,400	2,400
					2,400	2,400	2,400
	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	2,564	3,478	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	367	2,939	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	1,307	3,026	5,500	4,700	4,700	4,700
					4,700	4,700	4,700
	Travel and meetings for the Services Division personnel scheduled for FY2025 include: - One (1) Idaho Chiefs of Police Conference - Idaho Law Enforcement Telecommunication System (ILETS) Conference - Regional law enforcement meetings - One (1) 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	1,029	390	1,200	1,200	1,200	1,200
					1,200	1,200	1,200

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 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	1,570	2,901	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	7,178	7,330	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	4,252	6,399	7,145	6,738	6,738	6,738
					6,738	6,738	6,738
	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	12,477	12,589	12,270	11,782	11,782	11,782
					11,782	11,782	11,782
	Vehicle charges for repair and maintenance.						

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 071 - Police Services							
COMMODITIES							
101-071-690-10	Minor Equipment	4,812	4,715	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 defbrillators. The cost is approxmiately $1,500 per unit. The remaining funds are used to replace expired pads at a cost of $90 per set.						
COMMODITIES		83,136	81,434	167,767	159,692	159,692	159,692
Totals for dept 071 - Police Services		1,122,291	1,230,375	1,485,560	1,330,995	1,330,995	1,330,995

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 072 - Police Operations							
PERSONNEL SERVICES							
101-072-510-11	Full-Time Wages	2,018,298	1,933,174	2,420,900	2,313,898	2,313,898	2,313,898
					2,313,898	2,313,898	2,313,898
	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				1,500	1,500	1,500
					1,500	1,500	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	104,093	120,881	115,000	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.						
101-072-510-20	Overtime Special Events (Reim)	10,620	12,574	168,750	159,750	159,750	159,750
					159,750	159,750	159,750
	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 per hour rate per the adopted fee resolution; 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 (121,000) - Partnership for Success Grant -Office of Drug Policy 101-000-431-01 (9,000)						
101-072-520-21	FICA Taxes	152,739	152,335	207,021	198,147	198,147	198,147
					198,147	198,147	198,147
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
101-072-520-22	PERSI (State Retirement)	253,783	258,726	338,758	384,350	384,350	384,350
					384,350	384,350	384,350
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
101-072-520-23	Unemployment Insurance			8,119	7,771	7,771	7,771

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 072 - Police Operations							
PERSONNEL SERVICES							
					7,771	7,771	7,771
	Estimated payments to Idaho Department of Labor for unemployment claims.						
101-072-520-24	Worker's Compensation	35,148	60,872	104,728	96,534	96,534	96,534
					96,534	96,534	96,534
	Premiums paid to Idaho State Insurance Fund for worker's compensation insurance.						
101-072-520-25	Health & Accident Insurance	305,171	280,396	440,978	426,039	426,039	426,039
					426,039	426,039	426,039
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 60% of dependent premiums. Includes medical, dental, and vision benefits.						
101-072-520-26	Life Insurance	7,190	6,917	16,105	15,385	15,385	15,385
					15,385	15,385	15,385
	Premiums paid to United Heritage Insurance for life insurance on behalf of employees. Benefits are equal to employee's annual salary.						
PERSONNEL SERVICES		2,887,042	2,825,875	3,820,359	3,718,374	3,718,374	3,718,374
COMMODITIES							
101-072-632-04	Reimbursable Grant Supplies	3,000	2,500	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	4,528	29,415	11,500	9,820	9,820	9,820
					9,820	9,820	9,820
	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).						
101-072-632-40	Department Supplies	10,732	13,616	14,300	12,540	12,540	12,540
					12,540	12,540	12,540

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 072 - Police Operations							
COMMODITIES							
	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	2,446	3,707	3,500	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	666	1,389	2,700	2,200	2,200	2,200
					2,200	2,200	2,200
	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	5,200	5,131	5,200	4,200	4,200	4,200
					4,200	4,200	4,200
	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	1,500
	Expense for education supplies for school events.						
101-072-632-48	Drug Dog Supplies	21,815	2,823	5,500	5,500	5,500	5,500
					5,500	5,500	5,500
	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)						

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 072 - Police Operations							
COMMODITIES							
101-072-647-10	Travel & Meetings	1,605	2,157	5,000	4,600	4,600	4,600
					4,600	4,600	4,600
	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	629	1,214	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 - Rocky Mountain Information Network dues - National Tactical Officers Association - A Child is Missing dues						
101-072-658-40	R & M - Equipment	4,083	4,288	6,000	6,000	6,000	6,000
					6,000	6,000	6,000
	R & M - Equipment						
101-072-658-45	Firing Range R & M	5,826	459	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	29,992	29,523	30,000	30,000	30,000	30,000
					30,000	30,000	30,000

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 072 - Police Operations							
COMMODITIES							
	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 4 years will replace all old Tasers before they are no longer serviceable. FY2025 is the fourth year of replacement.						
101-072-669-10	Miscellaneous Services & Charges	3,794	4,328	6,200	6,200	6,200	6,200
					6,200	6,200	6,200
	Miscellaneous and unanticipated expenses.						
101-072-685-01	Fleet Services Supplies	36,752	46,641	41,300	36,174	36,174	36,174
					36,174	36,174	36,174
	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	106,212	110,081	115,955	105,041	105,041	105,041
					105,041	105,041	105,041
	Vehicle charges for repair and maintenance.						
101-072-690-10	Minor Equipment	1,730	4,700	7,000	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
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 072 - Police Operations							
COMMODITIES							
COMMODITIES		239,376	263,472	262,355	240,975	240,975	240,975
CAPITAL OUTLAY							
101-072-770-74	Equipment	7,240					
CAPITAL OUTLAY		7,240					
Totals for dept 072 - Police Operations		3,133,658	3,089,347	4,082,714	3,959,349	3,959,349	3,959,349

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 074 - Code Enforcement							
PERSONNEL SERVICES							
101-074-510-11	Full-Time Wages	41,639	46,919	50,391	49,931	49,931	49,931
					49,931	49,931	49,931
	Wages for Code Enforcement Officer.						
101-074-510-19	Overtime			450	360	360	360
					360	360	360
	Overtime for callback time needed for court, vicious animal investigations, and quarantine inspections.						
101-074-520-21	FICA Taxes	2,780	3,124	3,889	3,847	3,847	3,847
					3,847	3,847	3,847
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
101-074-520-22	PERSI (State Retirement)	4,926	5,380	5,892	6,126	6,126	6,126
					6,126	6,126	6,126
	Public Employee Retirement System of Idaho contributions paid by City on behalf employees.						
101-074-520-23	Unemployment Insurance			153	151	151	151
					151	151	151
	Estimated payments to Idaho Department of Labor for unemployment claims.						
101-074-520-24	Worker's Compensation	638	1,105	1,943	1,850	1,850	1,850
					1,850	1,850	1,850
	Premiums paid to Idaho State Insurance Fund for worker’s compensation insurance.						
101-074-520-25	Health & Accident Insurance	13,508	14,312	15,425	16,788	16,788	16,788
					16,788	16,788	16,788
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 60% of dependent premiums. Includes medical, dental, and vision benefits.						
101-074-520-26	Life Insurance	172	183	352	349	349	349
					349	349	349
	Premiums paid to United Heritage Insurance for life insurance on behalf of employees. Benefits are equal to employee’s annual salary.						

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 074 - Code Enforcement							
PERSONNEL SERVICES							
PERSONNEL SERVICES		63,663	71,023	78,495	79,402	79,402	79,402
CONTRACTUAL							
101-074-642-10	Professional Services	125		250	200	200	200
					200	200	200
	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	53,216	54,816	56,460	58,154	58,154	58,154
					58,154	58,154	58,154
	The Human Society allocation by the City for the animal shelter. Includes a 3% increase for cost of services.						
CONTRACTUAL		53,341	54,816	56,710	58,354	58,354	58,354
COMMODITIES							
101-074-632-02	Uniform Expense	309	174	400	320	320	320
					320	320	320
	Uniform and equipment expenses for Code Enforcement Officer.						
101-074-632-40	Department Supplies	14	280	1,000	970	970	970
					970	970	970
	Supplies needed by the Code Enforcement Officer. Also includes supplies used at or for the animal shelter building.						
101-074-652-10	Heat, Lights & Utilities	5,545	7,256	9,332	8,977	8,977	8,977
					8,977	8,977	8,977
	Utility expense for natural gas, electricity and stormwater at the animal shelter. Includes a projected 2% electric increase from Avista and a 3% stormwater fee increase.						
101-074-653-10	Trash & Container Service	3,607	3,523	5,338	5,552	5,552	5,552
					5,552	5,552	5,552
	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	4,667	6,392	2,905	2,905	2,905	2,905
					2,905	2,905	2,905

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 074 - Code Enforcement							
COMMODITIES							
	Repair and maintenance at the animal shelter including annual monitoring of fire alarm system for Humane Society building.						
101-074-685-01	Fleet Services Supplies	1,243	1,834	2,100	2,266	2,266	2,266
					2,266	2,266	2,266
	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	3,827	3,840	3,340	2,986	2,986	2,986
					2,986	2,986	2,986
	Vehicle charges for repair and maintenance.						
COMMODITIES		19,212	23,299	24,415	23,976	23,976	23,976
Totals for dept 074 - Code Enforcement		136,216	149,138	159,620	161,732	161,732	161,732

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 075 - Emergency Communication Center							
CONTRACTUAL							
101-075-642-91	911 Whitcom Contract	680,899	777,033	833,391	806,013	806,013	806,013
					806,013	806,013	806,013
	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. ** A portion of the 911 Whitcom Contract is paid with 911 tax revenue received in Land Line 911 Fees (101-000-416-04) and Cell Phone 911 Tax (101-000-416-06). **						
101-075-642-92	Emergency Communication 911	2,510	2,873	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		683,409	779,906	835,891	808,513	808,513	808,513
COMMODITIES							
101-075-651-10	Telephones & Communications	12,393	11,360	14,500	19,000	19,000	19,000
					19,000	19,000	19,000
	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	20,225	20,226	38,600	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 in FY2023 which resulted in the substantial increase seen for FY2024 and FY2025.						
COMMODITIES		32,618	31,586	53,100	57,600	57,600	57,600
Totals for dept 075 - Emergency Communication Center		716,027	811,492	888,991	866,113	866,113	866,113

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 076 - Parking Service							
PERSONNEL SERVICES							
101-076-510-11	Full-Time Wages	77,629	82,355	89,810	88,980	88,980	88,980
					88,980	88,980	88,980
	Wages for Parking Enforcement personnel, including two (2) Parking Enforcement Specialists.						
101-076-520-21	FICA Taxes	5,025	5,433	6,870	6,807	6,807	6,807
					6,807	6,807	6,807
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
101-076-520-22	PERSI (State Retirement)	9,286	9,578	10,553	10,991	10,991	10,991
					10,991	10,991	10,991
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
101-076-520-23	Unemployment Insurance			269	267	267	267
					267	267	267
	Estimated payments to Idaho Department of Labor for unemployment claims.						
101-076-520-24	Worker's Compensation	1,197	2,074	3,470	3,311	3,311	3,311
					3,311	3,311	3,311
	Premiums paid to Idaho State Insurance Fund for worker’s compensation insurance.						
101-076-520-25	Health & Accident Insurance	25,096	24,716	26,028	33,576	33,576	33,576
					33,576	33,576	33,576
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 60% of dependent premiums. Includes medical, dental, and vision benefits.						
101-076-520-26	Life Insurance	325	348	641	636	636	636
					636	636	636
	Premiums paid to United Heritage Insurance for life insurance on behalf of employees. Benefits are equal to employee’s annual salary.						
PERSONNEL SERVICES		118,558	124,504	137,641	144,568	144,568	144,568
CONTRACTUAL							
101-076-642-10	Professional Services	930	309	1,000	900	900	900

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 076 - Parking Service							
CONTRACTUAL							
					900	900	900
	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		930	309	1,000	900	900	900
COMMODITIES							
101-076-631-05	Office Supplies	2,281	2,260	3,000	2,400	2,400	2,400
					2,400	2,400	2,400
	Office supplies for parking personnel including citations and notice forms.						
101-076-631-10	Postage Expense	1,226	1,857	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	369	537	800	800	800	800
					800	800	800
	Uniforms and equipment for two parking employees.						
101-076-632-40	Department Supplies	106	947	1,000	900	900	900
					900	900	900
	Supplies needed for the Parking Division such as chalk, locks, tickets.etc.						
101-076-658-40	R & M - Equipment		59	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	2,320	2,945	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	15,440	20,350	24,560	24,820	24,820	24,820

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 076 - Parking Service							
COMMODITIES							
					24,820	24,820	24,820
	Annual charge for Information Systems services for all Police budgets excluding Operations Services. 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	743	846	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	1,254	869	580			
	Vehicle charges for repair and maintenance.						
COMMODITIES		23,739	30,670	37,345	35,770	35,770	35,770
Totals for dept 076 - Parking Service		143,227	155,483	175,986	181,238	181,238	181,238

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 090 - Fire Control and Prevention							
PERSONNEL SERVICES							
101-090-510-11	Full-Time Wages	505,106	548,610	601,682	794,085	794,085	794,085
					794,085	794,085	794,085
	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. FY2025 increase in full-time wages is to hire three (3) full-time Firefighter/ Paramedics. The City is applying for a SAFER grant to cover the cost of these positions for the first three years after which the Volunteer Corporation will provide the ongoing funding for these positions. If the City is not awarded the SAFER grant, the Volunteer Corporation will begin its funding in FY2025.						
101-090-510-15	Part-Time Wages	45,995	66,403	106,004	80,897	80,897	80,897
					80,897	80,897	80,897
	Wages for volunteer part-time positions for MVFD Battalion Chiefs and Captains, and part-time EMS Billing Specialist. Wages also cover summer hire positions.						
101-090-510-19	Overtime			1,500	12,801	12,801	12,801
					12,801	12,801	12,801
	Funds for non-exempt staff time spent on special projects and events and other required overtime pay. - Firefighter/ Paramedics Threshold Pay (11,301)						
101-090-520-21	FICA Taxes	39,716	45,492	54,253	67,915	67,915	67,915
					67,915	67,915	67,915
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
101-090-520-22	PERSI (State Retirement)	61,059	69,104	73,546	108,195	108,195	108,195
					108,195	108,195	108,195
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
101-090-520-23	Unemployment Insurance			2,128	2,663	2,663	2,663
					2,663	2,663	2,663
	Estimated payments to Idaho Department of Labor for unemployment claims.						
101-090-520-24	Worker's Compensation	10,045	17,397	29,987	37,389	37,389	37,389
					37,389	37,389	37,389
	Premiums paid to Idaho State Insurance Fund for worker’s compensation insurance.						

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 090 - Fire Control and Prevention							
PERSONNEL SERVICES							
101-090-520-25	Health & Accident Insurance	79,073	80,260	88,614	152,067	152,067	152,067
					152,067	152,067	152,067
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 60% of dependent premiums. Includes medical, dental, and vision benefits.						
101-090-520-26	Life Insurance	2,099	2,312	4,085	5,409	5,409	5,409
					5,409	5,409	5,409
	Premiums paid to United Heritage Insurance for life insurance on behalf of employees. Benefits are equal to employee's annual salary.						
PERSONNEL SERVICES		743,093	829,578	961,799	1,261,421	1,261,421	1,261,421
CONTRACTUAL							
101-090-642-10	Professional Services	14,415	9,083	91,700	153,500	153,500	153,500
					153,500	153,500	153,500
	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 two largest increases for FY2025 are the New Records Management System and stipends provided to volunteers for covering shifts during breaks in the school year. The following is a list of annual items for renewal or purchase- - Lexipol software (1/2 policies volunteer) - Records Management System NEW System (34,000) - Active 911 app - FireRescue1 online training platform - KNOX box cloud annual renewal FY2025 includes $50,000 for a Latah County EMS Study.						
101-090-668-10	Insurance	24,312	48,450	49,052	56,366	56,366	56,366
					56,366	56,366	56,366
	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).						

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 090 - Fire Control and Prevention							
CONTRACTUAL							
CONTRACTUAL		38,727	57,533	140,752	209,866	209,866	209,866
COMMODITIES							
101-090-631-05	Office Supplies	2,163	3,056	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	68	135	300	300	300	300
					300	300	300
	Postage for Fire Department correspondence.						
101-090-632-02	Uniform Expense	4,596	5,219	5,300	6,200	6,200	6,200
					6,200	6,200	6,200
	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. FY2025 increased expense is to purchase uniforms for the three (3) new Firefighter/ Paramedics.						
101-090-632-40	Department Supplies	63,237	70,486	78,295	78,115	78,115	78,115
					78,115	78,115	78,115

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 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 $1800 each x13 (23,400) - Bunker boots at $360 each x13 (4,680) - Bunker pants at $1400 each x13 (18,200) - 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 $4,255 x13 (55,315) Additional equipment needs include: - Replacement of several recliners - Portable & Pager batteries - Begin mattress replacement program - Foam replacement - Replacement of one thermal imagier						
101-090-632-48	Fire Prevention Programs	2,816	2,357	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	92	186	2,500	1,000	1,000	1,000
					1,000	1,000	1,000
	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.						
101-090-647-10	Travel & Meetings	3,017	6,533	7,900	5,500	5,500	5,500
					5,500	5,500	5,500

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 090 - Fire Control and Prevention							
COMMODITIES							
	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. FY2025 increased expense will be utilized for recruitment travel within the Pacific Northwest which proved successful in FY2024.						
101-090-648-10	Dues, Subscriptions & Memberships	6,336	4,327	9,700	4,800	4,800	4,800
					4,800	4,800	4,800
	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	7,558	6,501	15,500	17,800	17,800	17,800
					17,800	17,800	17,800

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 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 FY2025 increased expense is to cover professional development in both EMS and Fire for the three (3) new Firefighter/ Paramedics.						
101-090-649-25	Prof Development - Volunteer	8,552	7,023	13,500	8,500	8,500	8,500
					8,500	8,500	8,500

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 090 - Fire Control and Prevention							
COMMODITIES							
	Training for the MVFD volunteers is a critical component of the City's Class 3 ISO insurance fire rating. It is very important to maintain a stimulated, motivated, interested, and effective volunteer firefighter workforce. This line item also includes support for the MVFD EMT and Paramedic training program as well as support for training stipends for volunteer instructors.						
101-090-650-10	Janitorial Services & Supplies	4,123	4,178	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	31,370	37,003	43,435	41,906	41,906	41,906
					41,906	41,906	41,906
	Utility expense for natural gas, electricity and stormwater at Fire Station #1, #2, and #3. Includes a projected 2% electric increase from Avista and a 3% stormwater fee increase.						
101-090-654-10	Rental Property & Equipment	21,000	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	8,061	7,572	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. These will possibly provide for one additional storage CONX box for additional storage of training equipment.						
101-090-658-40	R & M - Equipment	18,890	15,723	20,400	21,600	21,600	21,600
					21,600	21,600	21,600

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 090 - Fire Control and Prevention							
COMMODITIES							
	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 - Canon printer at Station 1 & 3 FY2025 increased expense is due to inflation in costs associated with annually required maintenance.						
101-090-669-10	Miscellaneous Services & Charges	1,778	1,577	4,900	3,900	3,900	3,900
					3,900	3,900	3,900
	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	78,150	95,270	85,460	71,310	71,310	71,310
					71,310	71,310	71,310
	Annual charge for Information Systems services.						
101-090-685-01	Fleet Services Supplies	17,593	21,883	21,575	21,800	21,800	21,800
					21,800	21,800	21,800
	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	106,007	116,033	114,675	106,184	106,184	106,184
					106,184	106,184	106,184
	Vehicle charge for repair and maintenance.						
101-090-690-10	Minor Equipment	10,980	18,977	31,500	23,000	23,000	23,000
					23,000	23,000	23,000

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 090 - Fire Control and Prevention							
COMMODITIES							
	Minor equipment which costs less than $5,000 and more than $999. - Initiation of the hose replacement program - Fifteen (15) SCBA bottle replacements - Replacement of gas meter						
COMMODITIES		396,387	445,039	499,140	456,115	456,115	456,115
Totals for dept 090 - Fire Control and Prevention		1,178,207	1,332,150	1,601,691	1,927,402	1,927,402	1,927,402

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 100 - Public Health							
CONTRACTUAL							
101-100-642-10	Professional Services	7,333	7,553	7,553	7,704	7,704	7,704
					7,704	7,704	7,704
	The City contracts with North Central Health Department to inspect Moscow's restaurants for public health and safety code enforcement.						
CONTRACTUAL		7,333	7,553	7,553	7,704	7,704	7,704
Totals for dept 100 - Public Health		7,333	7,553	7,553	7,704	7,704	7,704

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 110 - General Buildings & Grounds							
PERSONNEL SERVICES							
101-110-510-11	Full-Time Wages	160,332	143,537	170,094	182,999	182,999	182,999
					182,999	182,999	182,999
	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).						
101-110-510-19	Overtime	6,678	10,914	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	12,367	11,230	14,160	15,147	15,147	15,147
					15,147	15,147	15,147
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
101-110-520-22	PERSI (State Retirement)	19,765	17,919	21,749	24,458	24,458	24,458
					24,458	24,458	24,458
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
101-110-520-23	Unemployment Insurance			555	594	594	594
					594	594	594
	Estimated payments to Idaho Department of Labor for unemployment claims.						
101-110-520-24	Worker's Compensation	2,911	5,041	7,961	7,764	7,764	7,764
					7,764	7,764	7,764
	Premiums paid to Idaho State Insurance Fund for worker’s compensation insurance.						
101-110-520-25	Health & Accident Insurance	28,869	23,781	30,073	32,455	32,455	32,455
					32,455	32,455	32,455
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 60% of dependent premiums. Includes medical, dental, and vision benefits.						
101-110-520-26	Life Insurance	662	578	1,167	1,254	1,254	1,254
					1,254	1,254	1,254

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 110 - General Buildings & Grounds							
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		231,584	213,000	260,759	279,671	279,671	279,671
CONTRACTUAL							
101-110-642-10	Professional Services			2,000			
	Unanticipated professional services for City owned buildings.						
101-110-668-10	Insurance	3,962	4,171	5,919	54,971	54,971	54,971
					54,971	54,971	54,971
	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		3,962	4,171	7,919	54,971	54,971	54,971
COMMODITIES							
101-110-632-02	Uniform Expense	1,094	1,126	2,775	2,100	2,100	2,100
					2,100	2,100	2,100
	Replacement clothing and hats for the Facilities staff. -Full-time tunrover allowance (925)						
101-110-632-40	Department Supplies	16,374	14,013	19,500	18,000	18,000	18,000
					18,000	18,000	18,000
	Minor tools and consumables related to maintenance of City Hall, Paul Mann Building, Fire Station #2 and #3, Police Station and Haddock Building (15,100) - One load of salt for de-icing parking lots (2,900)						
101-110-647-10	Travel & Meetings			500	600	600	600
					600	600	600
	General travel and meeting expenses for the Facilities Maintenance Supervisor and Facilities Workers.						
101-110-648-10	Dues, Subscriptions & Memberships	606	755	850	836	836	836
					836	836	836

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 110 - General Buildings & Grounds							
COMMODITIES							
	Dues, subscriptions and memberships for Facilities Maintenance Supervisor and Maintenance Workers. - 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	1,050	1,935	2,500	4,530	4,530	4,530
					4,530	4,530	4,530
	Professional Development for Facilities staff, including Facilities Maintenance Supervisor and Facilities Maintenance Workers. - Building Operator Certification (BOC) technical webinar series x2 (480) - Locksmith training for Senior Facilities worker (2,850) - TPC General Maintenance training for Facilities Worker (1,200)						
101-110-650-10	Janitorial Services & Supplies	82,084	74,001	87,362	88,018	88,018	88,018
					88,018	88,018	88,018
	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 (16,881) - Janitorial Contract (71,137)						
101-110-652-10	Heat, Lights & Utilities	66,762	62,882	75,000	78,122	78,122	78,122
					78,122	78,122	78,122
	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 2% electric increase from Avista and a 3% stormwater fee increase.						
101-110-653-10	Trash & Container Service	24,747	31,715	30,707	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.						
101-110-658-20	R & M - Grounds	2,993	6,641	8,000	14,000	14,000	14,000
					14,000	14,000	14,000

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 110 - General Buildings & Grounds							
COMMODITIES							
	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. - Holiday lights for all the Welcome to Moscow signs (4,500) - PD landscaping edging replacment (1,500)						
101-110-658-30	R & M - Buildings	51,050	48,914	68,650	70,900	70,900	70,900
					70,900	70,900	70,900
	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) FY2025 projects include: - Routine maintenance and supplies (21,500) - HVAC service contracts and repairs (12,350) - Fire Station #3 Front office LVT flooring installation (7,400) - Fire Station #3 Training Room LVT flooring installation (6,000)						
101-110-658-40	R & M - Equipment	1,303	3,362	4,600	4,000	4,000	4,000
					4,000	4,000	4,000
	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)						
101-110-658-55	Downtown Maintenance	12,715	14,171	16,000	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	8,200	8,730	10,310	12,380	12,380	12,380
					12,380	12,380	12,380

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 110 - General Buildings & Grounds							
COMMODITIES							
	Annual charge for Information Systems services.						
101-110-685-01	Fleet Services Supplies	2,268	3,016	3,140	3,106	3,106	3,106
					3,106	3,106	3,106
	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	6,740	8,666	7,420	6,416	6,416	6,416
					6,416	6,416	6,416
	Vehicle charges for repair and maintenance.						
101-110-690-10	Minor Equipment		1,101	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. -Electric range for Fire Station #2 (2,000)						
101-110-690-20	Donated Benches	3,693	803	6,600	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		281,679	281,831	349,414	361,815	361,815	361,815
CAPITAL OUTLAY							
101-110-770-73	Improvements	21,730	20,503	31,150	32,000	32,000	32,000
					32,000	32,000	32,000
	Improvements which cost more than $5,000 that pertain to general government buildings and grounds. - Replacement of two (2) HVAC units and three (3) related air conditioning coils and condensers for the Mann Building.						
CAPITAL OUTLAY		21,730	20,503	31,150	32,000	32,000	32,000
Totals for dept 110 - General Buildings & Grounds		538,955	519,505	649,242	728,457	728,457	728,457

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 120 - Community Development							
PERSONNEL SERVICES							
101-120-510-11	Full-Time Wages	1,368,428	1,507,302	1,611,385	1,596,149	1,596,149	1,596,149
					1,596,149	1,596,149	1,596,149
	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	9,544		30,507	13,300	13,300	13,300
					13,300	13,300	13,300
	Wages for part-time and seasonal personnel per established Seasonal Kinds and Levels and Salary Schedule.						
101-120-510-19	Overtime	799	1,051	3,000	4,500	4,500	4,500
					4,500	4,500	4,500
	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	101,519	109,239	125,834	123,467	123,467	123,467
					123,467	123,467	123,467
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
101-120-520-22	PERSI (State Retirement)	163,331	174,772	189,690	197,720	197,720	197,720
					197,720	197,720	197,720
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
101-120-520-23	Unemployment Insurance			4,935	4,842	4,842	4,842
					4,842	4,842	4,842
	Estimated payments to Idaho Department of Labor for unemployment claims.						
101-120-520-24	Worker's Compensation	8,525	14,765	25,398	23,154	23,154	23,154
					23,154	23,154	23,154
	Premiums paid to Idaho State Insurance Fund for worker’s compensation insurance.						
101-120-520-25	Health & Accident Insurance	196,172	218,150	253,616	285,370	285,370	285,370
					285,370	285,370	285,370

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 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 60% of dependent premiums. Includes medical, dental, and vision benefits.						
101-120-520-26	Life Insurance	5,463	5,980	10,978	10,875	10,875	10,875
					10,875	10,875	10,875
	Premiums paid to United Heritage Insurance for life insurance on behalf of employees. Benefits are equal to employee's annual salary.						
PERSONNEL SERVICES		1,853,781	2,031,259	2,255,343	2,259,377	2,259,377	2,259,377
CONTRACTUAL							
101-120-642-10	Professional Services	19,876	9,739	11,000	35,000	35,000	35,000
					35,000	35,000	35,000
	Costs associated with various professional services including land surveying (10,000), traffic consultant (5,000), and updated aerial photographs (20,000).						
101-120-668-10	Insurance	10,823	11,104	15,620	11,412	11,412	11,412
					11,412	11,412	11,412
	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		30,699	20,843	26,620	46,412	46,412	46,412
COMMODITIES							
101-120-631-05	Office Supplies	12,881	7,815	10,500	11,000	11,000	11,000
					11,000	11,000	11,000
	Office supplies, books, and professional publications not associated with memberships or subscriptions for all department staff.						
101-120-631-10	Postage Expense	2,287	1,885	3,200	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
	Printing & binding of various documents, as well as advertising and promotional materials.						

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 120 - Community Development							
COMMODITIES							
101-120-632-40	Department Supplies	6,911	10,309	14,500	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	2,030	2,686	3,500	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	680	3,767	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	4,736	4,627	8,500	8,000	8,000	8,000
					8,000	8,000	8,000

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 120 - Community Development							
COMMODITIES							
	Administrative Assistant						
	- Idaho City Clerks, Treasurers, and Finance Officer Association						
	- Idaho Notary Bond						
	Planning Manager/City Planner						
	- APA Dues & AICP Certification						
	Planner I						
	- APA Dues & AICP Certification						
	Building Official						
	- IAPMO Dues						
	- IBOL Dues						
	- 2021 IFC Soft Cover code book						
	- ICC Dues						
	- IDABO Dues						
	- ICC Certificate Renewals						
	Permits Coordinator						
	- IDABO Dues						
	Electrical Inspector						
	- IDABO Dues						
	- ICC Certificate Test						
	Plumbing/Mech. Inspector						
	- IDABO Dues						
	- ICC Certificate Test						
	Engineering Manager/City Engineer						
	- American Society of Civil Engineers						
	- American Public Works Association						
	- North American Society for Trenchless Technology						
	Administrative Assistant - Capital Projects						
	- Idaho City Clerks, Treasurers, and Finance Officer Association						
	- Idaho Notary Bond						
	Records Specialist/GIS Coordinator						
	- Urban and Regional Information Systems Association						
	- American Association of Geographers						
	Staff Engineer						

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 120 - Community Development							
COMMODITIES							
	- American Society of Civil Engineers						
	- American Public Works Association						
	Principal Engineering Technician						
	- Professional Engineer Exam						
	- American Society of Civil Engineers						
	- American Public Works Association						
	- North American Society for Trenchless Technology						
	Principal Engineering Technician						
	- North American Society for Trenchless Technology						
	- American Public Works Association						
	Principal Engineering Technician						
	- Water Operator License						
	- North American Society for Trenchless Technology						
	- American Public Works Association						
	Senior Engineering Technician						
	- North American Society for Trenchless Technology						
	- American Public Works Association						
	Engineering Technician						
	- North American Society for Trenchless Technology						
	- American Public Works Association						
	Grants Manager						
	- Grant Professionals Association						
	Miscellaneous						
	- Moscow-Pullman Daily News Annual Subscription						
	- BNi 2024 Public Works Costbook						
	- Current AASHTO Engineering Design Manual						
	- Updated Idaho Standards For Public Works Construction package						
101-120-649-10	Professional Development	14,113	26,067	37,000	36,000	36,000	36,000
					36,000	36,000	36,000

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 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						
	-APA Conference or Inland Empire APA						
	Building Official						
	-IDABO Education Institute in Boise						
	Permits Coordinator						
	-Miscellaneous Training						
	Electrical Inspector						
	-Miscellaneous Training						
	Plumbing/Mech. Inspector						
	-Miscellaneous Training						
	City Engineer						
	-American Public Works Association - Public Works Expo (Local)						
	-Idaho Asphalt Conference						
	-Local Continuing Education Classes						
	Administrative Assistant						
	-General Software Training (Microsoft Products)						
	Records Specialist/GIS Coordinator						
	-URISA GIS Training						
	-Idaho State Tax Commission Legal Description Training						
	-Local Continuing Education Classes						
	Staff Engineer						
	-American Public Works Association - Public Works Expo						
	-Idaho Asphalt Conference						
	-Local Continuing Education Classes						
	Principal Engineering Technician						
	-Imaginit AutoCAD / Civil3d Training						
	-Online Training						
	Principal Engineering Technician						

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 120 - Community Development							
COMMODITIES							
	-Imaginit AutoCAD / Civil3d Training -Stormwater Software Training -Professional Engineers Exam -Local Contnuing Education Classes Senior Engineering Technician -Imaginit AutoCAD / Civil3d Training -Surveying/Local Training Senior Engineering Technician -Imaginit AutoCAD / Civil3d Training -Certified Survey Technician -APWA Certified Public Infrastructure Inspector -Traffic Control Supervisor Certification Senior Engineering Technician -Imaginit AutoCAD / Civil3d Training -Traffic Control Supervisor Certification -IRWA Motors, Controls, & VFDs -IRWA Fall Conference Grants Manager/ADA Coordinator -Misc. Grant Training Administrative Assistant -ICCTFOA-Boise or Grant Writing Opportunity -Misc. Grant Training						
101-120-658-30	R & M - Buildings		1,870				
	R & M Buildings						
101-120-658-40	R & M - Equipment	2,286	3,297	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	19,859	16,340	19,500	20,000	20,000	20,000
					20,000	20,000	20,000

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 120 - Community Development							
COMMODITIES							
	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	125,790	166,860	165,730	159,400	159,400	159,400
					159,400	159,400	159,400
	Annual charge for Information Systems services.						
101-120-685-01	Fleet Services Supplies	2,609	3,027	3,465	4,151	4,151	4,151
					4,151	4,151	4,151
	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	7,651	6,696	5,695	8,454	8,454	8,454
					8,454	8,454	8,454
	Vehicle charges for repair and maintenance.						
COMMODITIES		202,071	255,246	281,090	277,705	277,705	277,705
Totals for dept 120 - Community Development		2,086,551	2,307,348	2,563,053	2,583,494	2,583,494	2,583,494

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 140 - Non-Departmental							
CONTRACTUAL							
101-140-642-10	Professional Services	47,407	38,101				
	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	137,217	104,346	65,400	65,400	65,400	65,400
					65,400	65,400	65,400
	Voluntary Employee Benefit Account (VEBA) health savings program. Includes both General Fund and Recreation & Culture.						
101-140-670-12	Public Transportation	127,350	130,175	140,329	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	4,261	4,470	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	1,076	6,713	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	448	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	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 140 - Non-Departmental							
CONTRACTUAL							
101-140-670-25	Economic Development	673,901	27,796	30,140	30,005	30,005	30,005
					30,005	30,005	30,005
	Support for economic development through services provided by the CEDA membership (8,637); Inland Northwest Partners (150), and Moscow Chamber of Commerce and Visitor Center (21,218).						
101-140-670-26	Affordable Housing Participation		20,000	110,000	50,000	50,000	50,000
					50,000	50,000	50,000
	Affordable Housing Participation for potential projects.						
101-140-670-27	Planning & Zoning Commission	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		146	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.						
CONTRACTUAL		991,715	332,195	366,869	306,734	306,734	306,734
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 FY2024 to FY2025.						
101-140-654-10	Rental Property & Equipment	11,908					
	Rental expense for the City Employee Annex Building. No expenses anticipated in FY2025.						
101-140-668-60	Airport Development	40,750	140,750	2,015,750	15,750	15,750	15,750

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 140 - Non-Departmental							
COMMODITIES							
					15,750	15,750	15,750
	Support for the Pullman/Moscow Regional Airport for capital improvements (15,750).						
101-140-668-61	Charges & Services - Airport	32,013	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	8,200	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)						
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		107,799	191,763	2,091,763	91,763	91,763	91,763
TRANSFERS TO							
101-140-890-23	Transfer To: 1912 Fund	139,224	159,420	131,540	113,540	113,540	113,540
					113,540	113,540	113,540
	Transfer to 1912 Center Fund to support the operations of the 1912 Center facility.						
101-140-890-30	Transfer To: Capital Projects	1,446,075	951,601	1,050,781	1,169,751	1,213,302	1,213,302
					1,169,751	1,213,302	1,213,302
	Transfer to Capital Projects Fund to support the City's Capital Improvement Program (CIP).						
101-140-890-33	Transfer To: Rec & Culture Fund	2,650,436	2,835,120	2,836,051	2,713,460	2,713,460	2,713,460
					2,713,460	2,713,460	2,713,460
	Transfer to Recreation & Culture Fund to support all programs and operations.						
101-140-890-34	Transfer To: MSD Community Play Fields	72,674	71,903	98,170	109,091	109,091	109,091

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 140 - Non-Departmental							
TRANSFERS TO							
					109,091	109,091	109,091
	Transfer to Moscow School District Community Playfields Fund to support 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	144,000	120,000	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	487,000	425,000	482,000	315,000	315,000	315,000
					315,000	315,000	315,000
	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	327,250	14,850	28,965	1,750	1,750	1,750
					1,750	1,750	1,750
	Transfer to Information Systems Fund for minor and capital equipment purchases.						
TRANSFERS TO		5,266,659	4,577,894	4,747,507	4,542,592	4,586,143	4,586,143
Totals for dept 140 - Non-Departmental		6,366,173	5,101,852	7,206,139	4,941,089	4,984,640	4,984,640
TOTAL APPROPRIATIONS		18,558,464	17,937,438	22,621,729	20,082,877	20,126,428	20,126,428
NET OF REVENUES/APPROPRIATIONS - FUND 101		931,143	1,959,485				

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
ROAD AND BRIDGE TAX							
105-000-415-40	Highway Road & Bridge Tax	1,786,012	1,341,022	1,381,267	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		1,786,012	1,341,022	1,381,267	1,381,267	1,381,267	1,381,267
INTERGOVERNMENTAL REVENUES							
105-000-415-30	Highway User Tax	936,823	1,279,039	1,144,076	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	57,171					
INTERGOVERNMENTAL REVENUES		993,994	1,279,039	1,144,076	1,144,076	1,144,076	1,144,076
CHARGES FOR SERVICES							
105-000-446-00	Street Light Revenue	293,482	297,364	293,500			
	Revenue generated from Street Light Fee.						
105-000-448-10	Van Pool Fares	3,900	(107)				
	The Van Pool Program was cancelled in 2023.						
CHARGES FOR SERVICES		297,382	297,257	293,500			
INVESTMENT EARNINGS							
105-000-471-00	Investment Earnings	28,009	68,677	53,300	72,138	72,138	72,138
					72,138	72,138	72,138
	Revenues generated from investing operating capital in accordance with the City of Moscow's investment policy.						
INVESTMENT EARNINGS		28,009	68,677	53,300	72,138	72,138	72,138
REFUNDS AND REIMBURSEMENTS							

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
REFUNDS AND REIMBURSEMENTS							
105-000-479-01	Refunds & Reimbursements	8,060	34,432	5,000	5,000	5,000	5,000
					5,000	5,000	5,000
	Refunds and reimbursements from outside sources.						
REFUNDS AND REIMBURSEMENTS		8,060	34,432	5,000	5,000	5,000	5,000
TRANSFERS IN							
105-000-498-01	Transfer In: General Fund	144,000	120,000	120,000	120,000	120,000	120,000
					120,000	120,000	120,000
	Transfer in General Fund to support the Street Fund. Allocation of $120,000 per voter approval of electrical and natural gas franchise agreements effective June 01,						
105-000-498-60	Transfer In: Water Fund	246,130	246,130	253,500	230,212	230,212	230,212
					230,212	230,212	230,212
	Transfer in Water Fund for maintenance participation.						
105-000-498-70	Transfer In: Sewer Fund	246,130	246,130	253,500	93,866	93,866	93,866
					93,866	93,866	93,866
	Transfer in Sewer Fund for maintenance participation.						
105-000-498-75	Transfer In: Stormwater Fund	129,000	129,000	129,000	149,334	149,334	149,334
					149,334	149,334	149,334
	Transfer in Stormwater for maintenance participation.						
105-000-498-80	Transfer In: Sanitation Fund	228,095	228,095	234,938	14,162	14,162	14,162
					14,162	14,162	14,162
	Transfer in Sanitation Fund for maintenance participation.						
TRANSFERS IN		993,355	969,355	990,938	607,574	607,574	607,574
OTHER FINANCING SOURCES							
105-000-900-00	Fund Balance - Unassigned			597,774	320,000	320,000	320,000
					320,000	320,000	320,000
	Fund Balance Carryover						

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
OTHER FINANCING SOURCES							
OTHER FINANCING SOURCES				597,774	320,000	320,000	320,000
Totals for dept 000 -		4,106,812	3,989,782	4,465,855	3,530,055	3,530,055	3,530,055
TOTAL ESTIMATED REVENUES		4,106,812	3,989,782	4,465,855	3,530,055	3,530,055	3,530,055

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 150 - Streets							
PERSONNEL SERVICES							
105-150-510-11	Full-Time Wages	445,195	503,271	575,743	566,484	566,484	566,484
					566,484	566,484	566,484
	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	22,159	33,524	99,440	61,313	61,313	61,313
					61,313	61,313	61,313
	Wages for part-time and seasonal personnel per established Seasonal Kinds and Levels and Salary Schedule.						
105-150-510-19	Overtime	36,003	38,527	32,500	34,000	34,000	34,000
					34,000	34,000	34,000
	Includes overtime for weekend standby, winter snow removal, parades and emergencies.						
105-150-520-21	FICA Taxes	37,821	41,136	54,138	50,627	50,627	50,627
					50,627	50,627	50,627
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
105-150-520-22	PERSI (State Retirement)	54,390	55,901	71,873	75,465	75,465	75,465
					75,465	75,465	75,465
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
105-150-520-23	Unemployment Insurance			2,123	1,985	1,985	1,985
					1,985	1,985	1,985
	Estimated payments to Idaho Department of Labor for unemployment claims.						
105-150-520-24	Worker's Compensation	17,591	30,467	44,294	35,598	35,598	35,598
					35,598	35,598	35,598
	Premiums paid to Idaho State Insurance Fund for worker’s compensation insurance.						
105-150-520-25	Health & Accident Insurance	76,893	96,356	130,029	122,341	122,341	122,341
					122,341	122,341	122,341

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 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 60% of dependent premiums. Includes medical, dental, and vision benefits.						
105-150-520-26	Life Insurance	1,803	2,017	3,919	3,855	3,855	3,855
					3,855	3,855	3,855
	Premiums paid to United Heritage Insurance for life insurance on behalf of employees. Benefits are equal to employee's annual salary.						
PERSONNEL SERVICES		691,855	801,199	1,014,059	951,668	951,668	951,668
CONTRACTUAL							
105-150-642-10	Professional Services	70,140	93,074	93,671	88,927	88,927	88,927
					88,927	88,927	88,927
	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. (87,677) Street Department portion for federally required Department of Transportation (DOT) substance and alcohol testing of drivers holding a commercial Driver's License (CDL) (500) Utility Locate Tracking Software fee (750)						
105-150-642-55	VEBA Program	15,063	8,490	5,400	5,400	5,400	5,400
					5,400	5,400	5,400
	Voluntary Employee Benefit Account (VEBA) health savings program.						
105-150-668-10	Insurance	14,437	25,552	17,840	19,545	19,545	19,545
					19,545	19,545	19,545
	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).						

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 150 - Streets							
CONTRACTUAL							
CONTRACTUAL		99,640	127,116	116,911	113,872	113,872	113,872
COMMODITIES							
105-150-631-05	Office Supplies	3,918	3,992	4,430	4,430	4,430	4,430
					4,430	4,430	4,430
	General office supplies.						
105-150-631-10	Postage Expense	60	17	100	100	100	100
					100	100	100
	Funds for postage expense.						
105-150-632-02	Uniform Expense	3,791	4,175	4,500	5,000	5,000	5,000
					5,000	5,000	5,000
	Safety clothing for Street Department staff.						
105-150-632-73	Traffic Control Maintenance	41,067	32,868	29,500	32,000	32,000	32,000
					32,000	32,000	32,000
	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	73,896	343,651	339,400	355,000	355,000	355,000
					355,000	355,000	355,000
	Maintenance programs include: Asphalt/Concrete Patching (213,900), Cold Mix Asphalt Patching (20,000), Aggregate (24,000), Pavement Markings (52,000), Weed Control (10,000), Crack Filling (23,000), Barricade Maintenance (3,100), Miscellaneous (6,000), Street Banner Maintenance (3,000)						
105-150-632-75	Ice & Snow	36,318	37,238	48,900	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	6,510					
	Moved to Stormwater budget.						

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 150 - Streets							
COMMODITIES							
105-150-632-77	Flood Control Maintenance	2,299	14,200				
	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	3,580	1,939	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	3,745	2,358	2,500	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	767	435	900	900	900	900
					900	900	900
	Municipal association dues, trade publications and memberships for Streets staff.						
105-150-649-10	Professional Development	6,377	10,974	12,600	10,000	10,000	10,000
					10,000	10,000	10,000
	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	2,742	1,456	1,469	1,482	1,482	1,482
					1,482	1,482	1,482
	Shared cost of janitorial service at the City Shop complex.						

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 150 - Streets							
COMMODITIES							
105-150-652-10	Heat, Lights & Utilities		2,134	2,198	2,263	2,263	2,263
					2,263	2,263	2,263
	Stormwater fee - Streets portion of the City Shop.						
105-150-652-53	Street Lighting	246,721	243,555	288,500	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	7,281	6,277	2,500	2,500	2,500	2,500
					2,500	2,500	2,500
	Trash and dumpster service shared with Fleet, Stormwater, Parks- Buildings & Grounds - Downtown. All City departments make every effort to recycle and follow sustainability purchasing guidelines.						
105-150-654-10	Rental Property & Equipment	603	475	2,300	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	26,365	10,740	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	5,023	7,435	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		70,104	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	4,472	684				

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 150 - Streets							
COMMODITIES							
	The Van Pool Program was cancelled in 2023.						
105-150-669-20	Recruitment Expense		57	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	45,240	78,510	87,770	82,390	82,390	82,390
					82,390	82,390	82,390
	Annual charge for Information Systems services.						
105-150-685-01	Fleet Services Supplies	31,977	44,698	45,210	45,633	45,633	45,633
					45,633	45,633	45,633
	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.						
105-150-685-02	Fleet Services R&M	245,007	263,882	244,055	229,874	229,874	229,874
					229,874	229,874	229,874
	Vehicle charges for repair and maintenance.						
105-150-690-10	Minor Equipment	3,708	2,999	2,000			
	Minor equipment which costs less than $5,000 and more than $999. - No minor equipment purchases planned for FY2025						
COMMODITIES		801,467	1,184,853	1,228,332	1,223,272	1,223,272	1,223,272
TRANSFERS TO							
105-150-890-01	Transfer To: General Fund	350,000	360,500	460,500	270,457	270,457	270,457
					270,457	270,457	270,457
	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	1,727,411	1,389,509	1,366,053	708,016	708,016	708,016

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 150 - Streets							
TRANSFERS TO							
					708,016	708,016	708,016
	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	131,428	199,209	230,000	212,000	212,000	212,000
					212,000	212,000	212,000
	Transfer to Fleet Management Fund for new or replacement vehicles or equipment.						
105-150-890-95	Transfer To: IS	5,000	2,500		770	770	770
					770	770	770
	Transfer to Information Systems Fund for minor and capital equipment purchases for Streets.						
TRANSFERS TO		2,213,839	1,951,718	2,056,553	1,191,243	1,191,243	1,191,243
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		3,806,801	4,064,886	4,465,855	3,530,055	3,530,055	3,530,055
TOTAL APPROPRIATIONS		3,806,801	4,064,886	4,465,855	3,530,055	3,530,055	3,530,055
NET OF REVENUES/APPROPRIATIONS - FUND 105		300,011	(75,104)				

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
LICENSES AND PERMITS							
120-000-421-14	Tree Care Certification	450	525	650	650	650	650
					650	650	650
	Licensing fees for tree service contractors.						
LICENSES AND PERMITS		450	525	650	650	650	650
INTERGOVERNMENTAL REVENUES							
120-000-431-01	Federal Grants	7,224	16,762	6,000	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	2,892	3,908	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		10,116	20,670	6,300	6,000	6,000	6,000
CHARGES FOR SERVICES							
120-000-450-10	Recreation Programs	69,217	66,400	126,400	130,200	130,200	130,200
					130,200	130,200	130,200
	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 FY2025 budget includes new programs which are dependent on availability of instructor and registrations and are offset in Recreation & Culture - Recreation (120-170-632-40).						
120-000-450-15	Recreation Programs - Non-Tax	66,303	66,580	62,650	64,530	64,530	64,530
					64,530	64,530	64,530
	Registration fees for budgeted non-tax recreation programs.						
120-000-450-20	Park Reservations - Non-Tax	1,272	1,025	1,300	1,500	1,500	1,500
					1,500	1,500	1,500
	Picnic shelter and other park facility rentals by non-taxable entities.						
120-000-450-21	Park Reservations	9,733	10,757	9,800	9,800	9,800	9,800

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
CHARGES FOR SERVICES							
					9,800	9,800	9,800
	Picnic shelter and other park facility rentals, including a 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	40,893	38,864	67,704	46,350	46,350	46,350
					46,350	46,350	46,350
	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	2,100	2,350	16,000	10,300	10,300	10,300
					10,300	10,300	10,300
	Sponsorship revenues for various recreation special events.						
120-000-450-30	Swim Lessons - Non Tax	29,821	26,726	47,050	31,940	31,940	31,940
					31,940	31,940	31,940
	Fees on all swim lessons to cover expenses.						
120-000-450-35	Youth Activities - Non Tax	9,860	10,551	5,100	5,260	5,260	5,260
					5,260	5,260	5,260
	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	258,072	264,039	273,190	281,190	281,190	281,190
					281,190	281,190	281,190
	Hamilton Lowe Aquatic Center season passes, facility rentals, general admission.						
120-000-450-46	Facility Rental - HIRC	1,128	58	5,500	2,163	2,163	2,163
					2,163	2,163	2,163
	Hamilton Indoor Recreation Center facility rentals.						
120-000-450-52	Entertainment in the Park	550	988	1,000			
	Revenue received from a partnership with the Moscow Public Library.						

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
CHARGES FOR SERVICES							
120-000-450-53	Community Event Programs	52,672	62,202	56,000	64,000	64,000	64,000
					64,000	64,000	64,000
	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	438	446	800	1,000	1,000	1,000
					1,000	1,000	1,000
	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	6,248	6,641	8,000	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	1,576	500	1,500	1,500	1,500
					1,500	1,500	1,500
	Sales from Moscow Farmers Market merchandise						
120-000-450-58	Community Art Classes	835	1,156	1,500	1,500	1,500	1,500
					1,500	1,500	1,500
	Revenue generated from Palouse Plein Air event registrations and other community art classes.						
120-000-450-81	Concession Fees - Pool	48,566	44,732	49,780	47,380	47,380	47,380
					47,380	47,380	47,380

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
CHARGES FOR SERVICES							
	Concession revenue from the swimming pool. - Food sales (32,460) - Drink sales (11,960) - Miscellaneous sales (2,960)						
120-000-450-82	Concession Fees - HIRC	11,770	10,027	9,200	9,476	9,476	9,476
					9,476	9,476	9,476
	Concession revenue from the HIRC. - Food sales (4,738) - Drink sales (4,738)						
CHARGES FOR SERVICES		609,903	615,118	741,474	716,089	716,089	716,089
CONTRIBUTION AND DONATIONS							
120-000-476-01	Contributions & Donations - CE	13,045	8,520	18,000	8,000	8,000	8,000
					8,000	8,000	8,000
	Donations received from the public and organizations to offset community event costs.						
120-000-476-02	Donations - Youth Scholarships	11,047	16,741	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	8,200	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	5,000	5,000	5,000
					5,000	5,000	5,000
	Donations by groups and/or individuals for park improvements. Revenue from Tree Donation Program (3,000). Expensed from GL 120-165-642-10 Professional Services.						
120-000-476-08	Donations - Youth Center	5,500					

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
CONTRIBUTION AND DONATIONS							
120-000-476-11	Contributions & Donations - Arts	8,700	3,679	9,250	5,000	5,000	5,000
					5,000	5,000	5,000
	Community Sponsorships for: - Artwalk (October - May) - Artwalk (June) - Palouse Plein Air						
CONTRIBUTION AND DONATIONS		48,442	37,140	49,250	37,000	37,000	37,000
REFUNDS AND REIMBURSEMENTS							
120-000-479-01	Refunds & Reimbursements	14,099	5,129	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)	(294)				
REFUNDS AND REIMBURSEMENTS		13,919	4,835	8,400	8,400	8,400	8,400
OTHER REVENUES							
120-000-472-10	Rental Property	11,870	12,141	8,770	13,248	13,248	13,248
					13,248	13,248	13,248
	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	61,445	4,315				
	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		73,315	16,456	8,770	13,248	13,248	13,248

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
TRANSFERS IN							
120-000-498-01	Transfer In: General Fund	2,650,436	2,835,120	2,836,051	2,713,460	2,713,460	2,713,460
					2,713,460	2,713,460	2,713,460
	Transfer in General Fund to support Recreation & Culture operations. Also includes support for the recreation scholarship program.						
120-000-498-60	Transfer In: Water Fund	16,000	19,206	6,500	6,500	6,500	6,500
					6,500	6,500	6,500
	Transfer in 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 in 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 in 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 in Hamilton Fund for partial offset of operational costs for the Hamilton Indoor Recreation Center.						
TRANSFERS IN		2,732,936	2,920,826	2,909,051	2,786,460	2,786,460	2,786,460
OTHER FINANCING SOURCES							
120-000-900-02	Fund Balance - Committed			157,250	161,565	161,565	161,565
					161,565	161,565	161,565
	Fund balance carryover used for a specific purpose determined by City Council - 1% for Arts accumulation						
OTHER FINANCING SOURCES				157,250	161,565	161,565	161,565
Totals for dept 000 -		3,489,081	3,615,570	3,881,145	3,729,412	3,729,412	3,729,412

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
ESTIMATED REVENUES							
TOTAL ESTIMATED REVENUES		3,489,081	3,615,570	3,881,145	3,729,412	3,729,412	3,729,412

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 160 - Rec & Culture - Admin							
PERSONNEL SERVICES							
120-160-510-11	Full-Time Wages	53,211	43,991	41,370	41,006	41,006	41,006
					41,006	41,006	41,006
	Wages for Recreation & Culture Administration personnel, including Deputy City Supervisor-Community Development at 30% (shared with Community Development).						
120-160-520-21	FICA Taxes	3,994	3,266	3,165	3,137	3,137	3,137
					3,137	3,137	3,137
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
120-160-520-22	PERSI (State Retirement)	6,589	4,942	4,861	5,065	5,065	5,065
					5,065	5,065	5,065
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
120-160-520-23	Unemployment Insurance	2,239		124	123	123	123
					123	123	123
	Estimated payments to Idaho Department of Labor for unemployment claims.						
120-160-520-24	Worker's Compensation	73	126	138	119	119	119
					119	119	119
	Premiums paid to Idaho State Insurance Fund for worker’s compensation insurance.						
120-160-520-25	Health & Accident Insurance	5,489	3,699	5,996	6,617	6,617	6,617
					6,617	6,617	6,617
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 60% of dependent premiums. Includes medical, dental, and vision benefits.						
120-160-520-26	Life Insurance	228	177	264	261	261	261
					261	261	261
	Premiums paid to United Heritage Insurance for life insurance on behalf of employees. Benefits are equal to employee’s annual salary.						
PERSONNEL SERVICES		71,823	56,201	55,918	56,328	56,328	56,328
CONTRACTUAL							
120-160-642-10	Professional Services		2,105				

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 160 - Rec & Culture - Admin							
CONTRACTUAL							
	Funds for unknown opportunities that arise each year requiring funding for engineering/design support.						
120-160-668-10	Insurance	57,258	31,588	55,006	66,225	66,225	66,225
					66,225	66,225	66,225
	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).						
120-160-670-32	Parks and Recreation Commission	894	684	1,000	300	300	300
					300	300	300
	Support for the Parks and Recreation Commission to include a bus tour and refreshments at monthly Commission meetings.						
CONTRACTUAL		58,152	34,377	56,006	66,525	66,525	66,525
COMMODITIES							
120-160-631-05	Office Supplies	2,355	3,962	4,500	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	56	53	800	800	800	800
					800	800	800
	Postage for various programs and surveys.						
120-160-631-20	Printing & Binding	256	160	250	250	250	250
					250	250	250
	Costs associated with printing and binding projects.						
120-160-644-10	Advertising & Publishing	292		4,000	3,500	3,500	3,500
					3,500	3,500	3,500
	Marketing & advertising for Recreation & Culture, including the publication of a monthly activity newsletter.						
120-160-647-10	Travel & Meetings	2,409	20	200	200	200	200
					200	200	200
	General travel and meeting expenses for Recreation & Culture Administration staff.						

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 160 - Rec & Culture - Admin							
COMMODITIES							
120-160-648-10	Dues, Subscriptions & Memberships	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	6,338	6,748	7,000	5,500	5,500	5,500
					5,500	5,500	5,500
	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	1,062	888	3,000	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.						
120-160-680-00	Information Systems Services	174,230	175,040	190,040	184,210	184,210	184,210
					184,210	184,210	184,210
	Annual charge for Information Systems services.						
120-160-685-01	Fleet Services Supplies	1,645	2,276	1,875	1,629	1,629	1,629
					1,629	1,629	1,629
	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.						
120-160-685-02	Fleet Services R&M	8,704	7,385	5,990	6,318	6,318	6,318
					6,318	6,318	6,318

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 160 - Rec & Culture - Admin							
COMMODITIES							
	Vehicle charges for repair and maintenance.						
COMMODITIES		198,741	196,532	219,655	211,907	211,907	211,907
TRANSFERS TO							
120-160-890-30	Transfer To: Capital Projects	100,000	315,000				
120-160-890-90	Transfer To: Fleet Fund		142,000	110,000			
	Transfer to Fleet Management Fund for new or replacement vehicles or equipment.						
120-160-890-95	Transfer To: IS	4,075	6,700	6,125			
	Transfer to Information Systems Fund for the purchase of minor and capital equipment.						
TRANSFERS TO		104,075	463,700	116,125			
Totals for dept 160 - Rec & Culture - Admin		432,791	750,810	447,704	334,760	334,760	334,760

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 165 - Rec & Culture - Parks							
PERSONNEL SERVICES							
120-165-510-11	Full-Time Wages	480,068	449,367	554,677	515,946	515,946	515,946
					515,946	515,946	515,946
	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	56,653	93,934	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	10,697	13,224	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	39,123	41,987	54,059	51,096	51,096	51,096
					51,096	51,096	51,096
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
120-165-520-22	PERSI (State Retirement)	58,573	53,920	68,194	66,907	66,907	66,907
					66,907	66,907	66,907
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
120-165-520-23	Unemployment Insurance	3,151	3,630	2,120	2,004	2,004	2,004
					2,004	2,004	2,004
	Estimated payments to Idaho Department of Labor for unemployment claims.						
120-165-520-24	Worker's Compensation	10,091	17,477	28,544	25,649	25,649	25,649
					25,649	25,649	25,649
	Premiums paid to Idaho State Insurance Fund for worker’s compensation insurance.						
120-165-520-25	Health & Accident Insurance	104,108	82,723	123,267	108,532	108,532	108,532

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 165 - Rec & Culture - Parks							
PERSONNEL SERVICES							
					108,532	108,532	108,532
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 60% of dependent premiums. Includes medical, dental, and vision benefits.						
120-165-520-26	Life Insurance	1,953	1,808	3,833	3,554	3,554	3,554
					3,554	3,554	3,554
	Premiums paid to United Heritage Insurance for life insurance on behalf of employees. Benefits are equal to employee's annual salary.						
PERSONNEL SERVICES		764,417	758,070	986,667	925,661	925,661	925,661
CONTRACTUAL							
120-165-642-10	Professional Services	4,622	14,815	14,500	13,500	13,500	13,500
					13,500	13,500	13,500
	Costs associated with professional services and consultants. FY2025 includes the following: - Professional tree pruning/removal services. (2,500) - Unanticipated contracted services for maintenance, construction, and engineering/design. (2,500) - Support for Tree Donation Program (3,000); Revenue offset from GL 120-000-476-04. - Heron's Hideout pathway reroute (3,000) - Ghormley pickleball fencing middle bars installation and tensioning (2,500)						
120-165-670-31	Tree Commission	1,175	1,896	2,170	2,270	2,270	2,270
					2,270	2,270	2,270
	Support for the Moscow Tree Commission to include: - Arbor Day tree purchase (750) - Arbor Day seedlings (750) - Fall Farmers Market seedlings (500) - Arbor Day dues (20) - Arbor Day refreshments (100) - Education, Outreach and Workshop Opportunities (150)						
120-165-670-34	Moscow Pathways Commission	330	174	900	800	800	800
					800	800	800

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 165 - Rec & Culture - Parks							
CONTRACTUAL							
	Support for the Moscow Pathways Commission to include: Pathways Commission promotional events - Annual Bike Tour (150) - Farmer's Market (150) - Bike to Work Day (150) - Annual Pedestrian Tour (150) Education, Outreach and Workshop Opportunities (200)						
CONTRACTUAL		6,127	16,885	17,570	16,570	16,570	16,570
COMMODITIES							
120-165-632-02	Uniform Expense	3,656	3,517	8,425	5,575	5,575	5,575
					5,575	5,575	5,575
	Purchase and replacement of work apparel for Parks full-time and seasonal staff, including PPE.						
120-165-632-40	Department Supplies	35,059	39,195	51,770	45,000	45,000	45,000
					45,000	45,000	45,000
	Operating supplies and minor tools utilized by the Department in maintaining parks facilities (8,000). Specific items included in the FY2025 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) - Tire sealant (500) - Pruning tool replacement (1,000) - Helmets for full time staff members for ATV snow routes (300) - Tools to replace old portable battery-operated tools in trucks (1,000) - 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) - Hard Hat replacments for all FTE's (1,000)						
120-165-632-64	Donated Purchases			3,000	2,000	2,000	2,000
					2,000	2,000	2,000

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 165 - Rec & Culture - Parks							
COMMODITIES							
	Items purchased with donations from the public. - Donations are received in Recreation & Culture Fund Revenues Donations Parks 120-000-476-04. (2,000)						
120-165-638-10	Chemicals	9,378	13,108	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	306	464	1,500	1,875	1,875	1,875
					1,875	1,875	1,875
	General travel and meeting expenses for the Parks Department staff. - Team building, end of season BBQ for seasonals, quarterly safety meetings, and winter festival float (1,500) - PW&S Annual Events (375)						
120-165-649-10	Professional Development	10,457	14,771	13,730	20,220	20,220	20,220
					20,220	20,220	20,220
	Professional Development for Parks staff. - Pesticide training and recertification for Parks FTE's (3,000) - Sports Turf Managers Assosiation Training for two (8,400) - Idaho Horticulture Expo for two (3,400) - International Society of Arboriculture certification and books (1,300) - 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 (1,500) - ISA and PNW-ISA Membership (500) - IRPA Membership (50) - CPRP Membership and renewal (70) - CPSI recertification test for an FTE (500)						
120-165-650-10	Janitorial Services & Supplies	2,742	11,081	1,469	29,482	29,482	29,482
					29,482	29,482	29,482

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 165 - Rec & Culture - Parks							
COMMODITIES							
	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. -Parks Restrooms Custodail Contract April-September (28,000)						
120-165-652-10	Heat, Lights & Utilities	11,887	17,032	22,148	21,455	21,455	21,455
					21,455	21,455	21,455
	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 2% electric increase from Avista and a 3% stormwater fee increase.						
120-165-653-10	Trash & Container Service	232	1,608	305	8,100	8,100	8,100
					8,100	8,100	8,100
	Trash and dumpster service shared between Parks (40%), Building & Grounds - Downtown (40%), Streets (10%) and Fleet (10%). All City departments make every effort to recycle and follow sustainability purchasing guidelines. Recycling service (cardboard) for the City Shop is shared equally between Parks, Street and Fleet with 1/3 of the cost being charged to each.						
120-165-658-20	R & M - Grounds	79,858	98,821	106,800	97,800	97,800	97,800
					97,800	97,800	97,800

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 165 - Rec & Culture - Parks							
COMMODITIES							
	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 GL 120-000-479-01 (5,000) - Maintenance of Water properties turf areas (Vista/Eight Street Water Tower) (6,500) Transfer offset from GL 120-000-498-60 - Grass over seeding (3,500) - Landscaping boulders for Parks projects (3,500) - Landscape bark for landscaping beds & plants (3,600) - Tree replacements (6,000) - Rental services for man lift for tree trimming and circulator maintenance and repair (2,500) - Reduced pressure backflow preventer/cage/concrete pad to replace existing double check valves for compliance with State plumbing code (1,200) - 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 (2,500) - Harvest Park cover crop, trees, shrubs (1,000); interpretive signage (2,000) - Replacement garbage cans (2,000) - Concrete for bench replacement (2,500) - Ash collector, ADA BBQ and concrete for East City Park (4,000) - Bee City USA plantings, events and membership dues to support Bee City USA affiliation (1,500) - Bark replacment with Rubber for tree wells (1,000) - Wren Welcome Garden landcaping updates and shrub replacments (3,500)						
120-165-658-25	Dutch Elm Disease Management	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)						

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 165 - Rec & Culture - Parks							
COMMODITIES							
120-165-658-30	R & M - Buildings	23,987	28,022	20,000	10,000	10,000	10,000
					10,000	10,000	10,000
	Materials used to maintain the Parks shop, park buildings, pool rental house and property taxes on Phillips Farm.						
120-165-658-40	R & M - Equipment	410	3,511	8,500	5,500	5,500	5,500
					5,500	5,500	5,500
	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)						
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	518	1,119	250	490	490	490
					490	490	490
	Charges for banking and credit card services.						
120-165-685-01	Fleet Services Supplies	10,062	18,005	21,590	25,306	25,306	25,306
					25,306	25,306	25,306
	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.						
120-165-685-02	Fleet Services R&M	80,023	82,159	74,574	77,700	77,700	77,700
					77,700	77,700	77,700
	Vehicle charges for repair and maintenance.						
120-165-690-10	Minor Equipment	20,491	11,015	8,800	13,450	13,450	13,450
					13,450	13,450	13,450

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 165 - Rec & Culture - Parks							
COMMODITIES							
	Minor replacement equipment which costs less than $5,000 and more than $999. FY2025 includes: - Push snow blower (1,200) - Battery push mower with battery and charger to replace gas mower (2,200) - Battery powered leaf blowers 2 BGA86 to replace gas powered leaf blowers (1,600) - Battery weed eaters 2 FSA135R to replace gas powered weed eaters (1,800) - Replacement sprots field painter (4,900) - Giving Tree to Support Tree Donation Program (1,750)						
COMMODITIES		312,265	363,428	383,861	404,953	404,953	404,953
CAPITAL OUTLAY							
120-165-770-76	Other Equipment	9,985	28,062				
	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	28,062				
Totals for dept 165 - Rec & Culture - Parks		1,108,089	1,166,445	1,388,098	1,347,184	1,347,184	1,347,184

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 170 - Rec & Culture - Recreation							
PERSONNEL SERVICES							
120-170-510-11	Full-Time Wages	80,423	100,004	88,336	87,518	87,518	87,518
					87,518	87,518	87,518
	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	25,418	56,017	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	7,704	10,677	10,399	10,337	10,337	10,337
					10,337	10,337	10,337
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
120-170-520-22	PERSI (State Retirement)	9,196	9,958	10,379	10,811	10,811	10,811
					10,811	10,811	10,811
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
120-170-520-23	Unemployment Insurance			408	405	405	405
					405	405	405
	Estimated payments to Idaho Department of Labor for unemployment claims.						
120-170-520-24	Worker's Compensation	931	1,612	2,268	2,102	2,102	2,102
					2,102	2,102	2,102
	Premiums paid to Idaho State Insurance Fund for worker’s compensation insurance.						
120-170-520-25	Health & Accident Insurance	13,713	13,585	15,905	15,731	15,731	15,731
					15,731	15,731	15,731
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 60% of dependent premiums. Includes medical, dental, and vision benefits.						

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 170 - Rec & Culture - Recreation							
PERSONNEL SERVICES							
120-170-520-26	Life Insurance	310	376	618	612	612	612
					612	612	612
	Premiums paid to United Heritage Insurance for life insurance on behalf of employees. Benefits are equal to employee's annual salary.						
PERSONNEL SERVICES		137,695	192,229	175,913	175,116	175,116	175,116
CONTRACTUAL							
120-170-642-10	Professional Services	81,691	79,686	87,150	85,000	85,000	85,000
					85,000	85,000	85,000
	Costs associated with contracted staff for certain budgeted recreation programs. The costs are offset in Recreation & Culture Revenues. (120-000-450-10 and 120-000-450-15)						
CONTRACTUAL		81,691	79,686	87,150	85,000	85,000	85,000
COMMODITIES							
120-170-632-02	Uniform Expense		1,941	1,700	2,000	2,000	2,000
					2,000	2,000	2,000
	Purchase and replacement of work apparel for Recreation full-time and seasonal staff, including outdoor field wear.						
120-170-632-40	Department Supplies	45,806	42,536	46,175	46,000	46,000	46,000
					46,000	46,000	46,000
	Supplies and equipment necessary for recreational programs. Includes supplies for youth and adult sports. The 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	4,953	4,309	6,624	6,240	6,240	6,240
					6,240	6,240	6,240
	Electricity expenses for Ghormley Park Softball Fields.						
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	5,042	6,881	3,000	5,000	5,000	5,000

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 170 - Rec & Culture - Recreation							
COMMODITIES							
					5,000	5,000	5,000
	Charges for banking and credit card services.						
COMMODITIES		55,801	55,667	58,499	60,240	60,240	60,240
Totals for dept 170 - Rec & Culture - Recreation		275,187	327,582	321,562	320,356	320,356	320,356

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 175 - Rec & Culture - Pool							
PERSONNEL SERVICES							
120-175-510-11	Full-Time Wages	49,287	51,866	56,123	55,603	55,603	55,603
					55,603	55,603	55,603
	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	181,096	232,820	278,021	271,081	271,081	271,081
					271,081	271,081	271,081
	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	66,730	77,750	95,680	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	774	30	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	22,591	27,599	32,958	32,387	32,387	32,387
					32,387	32,387	32,387
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
120-175-520-22	PERSI (State Retirement)	5,965	6,101	6,594	6,868	6,868	6,868
					6,868	6,868	6,868
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
120-175-520-23	Unemployment Insurance			1,292	1,270	1,270	1,270
					1,270	1,270	1,270

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 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	6,160	10,668	18,619	16,949	16,949	16,949
					16,949	16,949	16,949
	Premiums paid to Idaho State Insurance Fund for worker's compensation insurance.						
120-175-520-25	Health & Accident Insurance	9,623	8,935	11,110	11,540	11,540	11,540
					11,540	11,540	11,540
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 60% of dependent premiums. Includes medical, dental, and vision benefits.						
120-175-520-26	Life Insurance	193	208	391	388	388	388
					388	388	388
	Premiums paid to United Heritage Insurance for life insurance on behalf of employees. Benefits are equal to employee's annual salary.						
PERSONNEL SERVICES		342,419	415,977	501,788	492,766	492,766	492,766
COMMODITIES							
120-175-632-02	Uniform Expense	1,362	4,025	6,000	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	13,436	19,812	21,100	21,100	21,100	21,100
					21,100	21,100	21,100
	Department supplies for the pool including maintenance supplies, cleaning, first aid kits, and tubes for the lazy river.						
120-175-632-54	Youth Aquatic Programs	1,394	3,321	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	35,931	30,787	33,175	33,175	33,175	33,175
					33,175	33,175	33,175
	Expenses for concession supplies.						

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 175 - Rec & Culture - Pool							
COMMODITIES							
120-175-638-10	Chemicals	23,664	29,214	35,000	36,700	36,700	36,700
					36,700	36,700	36,700
	Expenses for purchase of granular chlorine (55# buckets), muriatic acid, calcium chloride, sodium bicarbonate, algaecide, clarifier, and other pool chemicals.						
120-175-644-10	Advertising & Publishing	3,500	1,909	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	24,735	23,985	41,373	31,200	31,200	31,200
					31,200	31,200	31,200
	Utility expenses for natural gas and electricity at the Hamilton Lowe Aquatic Center. Includes a projected 2% electric increase from Avista.						
120-175-653-10	Trash & Container Service	2,470	1,856	2,287	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.						
120-175-658-20	R & M - Grounds	499	269	2,500	4,500	4,500	4,500
					4,500	4,500	4,500
	Repair and maintenance of aquatics center grounds, including plant replacement, mulch, and irrigation system repair. - Bark replacment with rubber ($2,000)						
120-175-658-30	R & M - Buildings	25,573	8,628	15,000	30,500	30,500	30,500
					30,500	30,500	30,500
	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). - Install AcidRite system for PH control (14,000)						
120-175-658-40	R & M - Equipment	10,362	2,931	5,500	23,200	23,200	23,200
					23,200	23,200	23,200

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 175 - Rec & Culture - Pool							
COMMODITIES							
	Repair of furnishings and equipment not attached to the structure, such as pressure washer, vacuums, fans, inflatable fun run, concessions equipment, and outdoor furniture. (5,500) - Purchase of new Ice Machine for Concessions (10,000) - Replacement of 20 lounge chairs (6,600) - Replacement of 2 lifeguard chairs (1,100)						
120-175-669-10	Miscellaneous Services & Charges	13,601	18,959	13,600	17,000	17,000	17,000
					17,000	17,000	17,000
	Charges for banking and credit card services.						
120-175-690-10	Minor Equipment	4,350		9,500	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						
COMMODITIES		160,877	145,696	193,035	223,162	223,162	223,162
Totals for dept 175 - Rec & Culture - Pool		503,296	561,673	694,823	715,928	715,928	715,928

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 180 - Rec & Culture - Youth Center							
PERSONNEL SERVICES							
120-180-510-11	Full-Time Wages	32,076	34,695	38,106	37,753	37,753	37,753
					37,753	37,753	37,753
	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	56,925	51,108	80,440	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; Youth Leader (School); and Youth Leader (Summer).						
120-180-520-21	FICA Taxes	6,736	6,536	9,069	9,042	9,042	9,042
					9,042	9,042	9,042
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
120-180-520-22	PERSI (State Retirement)	3,830	4,081	4,477	4,663	4,663	4,663
					4,663	4,663	4,663
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
120-180-520-23	Unemployment Insurance			356	355	355	355
					355	355	355
	Estimated payments to Idaho Department of Labor for unemployment claims.						
120-180-520-24	Worker's Compensation	600	1,040	1,545	1,382	1,382	1,382
					1,382	1,382	1,382
	Premiums paid to Idaho State Insurance Fund for worker’s compensation insurance.						
120-180-520-25	Health & Accident Insurance	5,034	4,566	5,302	5,244	5,244	5,244
					5,244	5,244	5,244
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 60% of dependent premiums. Includes medical, dental, and vision benefits.						
120-180-520-26	Life Insurance	123	141	262	260	260	260

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 180 - Rec & Culture - Youth Center							
PERSONNEL SERVICES							
					260	260	260
	Premiums paid to United Heritage Insurance for life insurance on behalf of employees. Benefits are equal to employee's annual salary.						
PERSONNEL SERVICES		105,324	102,167	139,557	139,139	139,139	139,139
CONTRACTUAL							
120-180-642-10	Professional Services	11,936	4,282	2,600	3,000	3,000	3,000
					3,000	3,000	3,000
	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		11,936	4,282	2,600	3,000	3,000	3,000
COMMODITIES							
120-180-632-02	Uniform Expense		575	700	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	2,640	4,136	11,000	5,500	5,500	5,500
					5,500	5,500	5,500
	Expenses for the afterschool program, Eggan supplies, Kids Kamps, Hamilton Community Garden, facility/maintence and janitorial supplies						
120-180-632-55	Youth Center Programs	5,388	6,397	19,300	8,000	8,000	8,000
					8,000	8,000	8,000
	Youth Center programming expenses.						
120-180-632-65	Special Events	2,717	4,261	7,500	5,000	5,000	5,000
					5,000	5,000	5,000
	Expenses for special events hosted through Eggan Youth Center.						
120-180-650-10	Janitorial Services & Supplies	13,525	10,806	16,684	18,800	18,800	18,800
					18,800	18,800	18,800

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 180 - Rec & Culture - Youth Center							
COMMODITIES							
	Janitorial services for the Eggan Youth Center. Annual carpet/LVT and bi-annual window cleaning (2,170) and allowance for unscheduled cleanings following special events (1,000).						
120-180-652-10	Heat, Lights & Utilities	6,922	8,013	7,889	8,860	8,860	8,860
					8,860	8,860	8,860
	Utility expenses for natural gas, electricity and stormwater at the Eggan Youth Center. Includes a projected 2% electric increase from Avista and a 3% stormwater fee increase.						
120-180-653-10	Trash & Container Service	61	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.						
120-180-658-30	R & M - Buildings	4,127	650	7,500	26,600	26,600	26,600
					26,600	26,600	26,600
	Repair and maintenance of the Eggan Youth Center building and structure, including HVAC service contract. - Replace HVAC unit (16,300) - Electrical upgrades (4,000)						
120-180-658-40	R & M - Equipment	66	133	1,000	2,000	2,000	2,000
					2,000	2,000	2,000
	Repair and maintenance of equipment, including pool tables, ping-pong table, tables and chairs and fire extinguisher service/replacement. Increased to accommodate chair replacement.						
120-180-669-10	Miscellaneous Services & Charges	1,929	2,676	1,200	3,000	3,000	3,000
					3,000	3,000	3,000
	Charges for banking and credit card services.						
120-180-690-10	Minor Equipment		3,000	2,000	2,000	2,000	2,000
					2,000	2,000	2,000
	Minor equipment which costs less than $5,000 and more than $999.						
COMMODITIES		37,375	40,708	74,838	80,525	80,525	80,525

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 180 - Rec & Culture - Youth Center							
Totals for dept 180 - Rec & Culture - Youth Center		154,635	147,157	216,995	222,664	222,664	222,664

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 188 - Rec & Culture - HIRC							
PERSONNEL SERVICES							
120-188-510-11	Full-Time Wages	32,122	34,692	38,016	37,753	37,753	37,753
					37,753	37,753	37,753
	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	81,448	77,323	91,000	90,000	90,000	90,000
					90,000	90,000	90,000
	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	8,616	8,541	9,877	9,773	9,773	9,773
					9,773	9,773	9,773
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
120-188-520-22	PERSI (State Retirement)	3,835	4,081	4,477	4,663	4,663	4,663
					4,663	4,663	4,663
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
120-188-520-23	Unemployment Insurance	432		387	383	383	383
					383	383	383
	Estimated payments to Idaho Department of Labor for unemployment claims.						
120-188-520-24	Worker's Compensation	697	1,207	2,144	1,977	1,977	1,977
					1,977	1,977	1,977
	Premiums paid to Idaho State Insurance Fund for worker’s compensation insurance.						
120-188-520-25	Health & Accident Insurance	5,041	4,566	5,302	5,244	5,244	5,244
					5,244	5,244	5,244
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 60% of dependent premiums. Includes medical, dental, and vision benefits.						
120-188-520-26	Life Insurance	123	141	262	260	260	260

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 188 - Rec & Culture - HIRC							
PERSONNEL SERVICES							
					260	260	260
	Premiums paid to United Heritage Insurance for life insurance on behalf of employees. Benefits are equal to employee's annual salary.						
PERSONNEL SERVICES		132,314	130,551	151,465	150,053	150,053	150,053
COMMODITIES							
120-188-632-02	Uniform Expense		1,000	1,400	1,200	1,200	1,200
					1,200	1,200	1,200
	Purchase and replacement of work apparel for HIRC full-time, part-time and seasonal staff.						
120-188-632-40	Department Supplies	5,011	7,804	12,167	10,000	10,000	10,000
					10,000	10,000	10,000
	Supplies and equipment necessary for the operation of programs at the HIRC.						
120-188-632-63	Concession Supplies	6,728	6,092	9,200	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	25,641	21,496	31,186	32,300	32,300	32,300
					32,300	32,300	32,300
	Janitorial services for the Hamilton Indoor Recreation Center. Includes annual carpet and bi-annual window cleaning (1700).						
120-188-652-10	Heat, Lights & Utilities	21,867	26,097	29,473	29,265	29,265	29,265
					29,265	29,265	29,265
	Utility expenses for natural gas, electricity and stormwater at the Hamilton Indoor Recreation Center. Includes a projected 2% electric increase from Avista and a 3% stormwater fee increase.						
120-188-653-10	Trash & Container Service	4,941	3,712	4,086	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.						
120-188-658-20	R & M - Grounds	56		4,500	2,500	2,500	2,500

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 188 - Rec & Culture - HIRC							
COMMODITIES							
					2,500	2,500	2,500
	Repair and maintenance of HIRC grounds, including plant replacement, mulch, weed control and water conserving irrigation system repair. (1,500) - Bark replacment with rubber (1,000)						
120-188-658-30	R & M - Buildings	59,220	6,514	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	283	702	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	271	638	300	400	400	400
					400	400	400
	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		124,018	74,055	115,312	111,951	111,951	111,951
Totals for dept 188 - Rec & Culture - HIRC		256,332	204,606	266,777	262,004	262,004	262,004

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 200 - Rec & Culture - Arts							
PERSONNEL SERVICES							
120-200-510-11	Full-Time Wages	110,261	105,459	132,709	109,321	109,321	109,321
					109,321	109,321	109,321
	Wages for Arts Department personnel, including Arts Program Manager and Executive Assistant at 50% (shared with Administration).						
120-200-520-21	FICA Taxes	7,875	7,740	10,152	8,363	8,363	8,363
					8,363	8,363	8,363
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
120-200-520-22	PERSI (State Retirement)	12,890	12,580	15,593	13,504	13,504	13,504
					13,504	13,504	13,504
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
120-200-520-23	Unemployment Insurance			398	328	328	328
					328	328	328
	Estimated payments to Idaho Department of Labor for unemployment claims.						
120-200-520-24	Worker's Compensation	84	145	263	180	180	180
					180	180	180
	Premiums paid to Idaho State Insurance Fund for worker’s compensation insurance.						
120-200-520-25	Health & Accident Insurance	21,381	20,511	26,028	27,817	27,817	27,817
					27,817	27,817	27,817
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 60% of dependent premiums. Includes medical, dental, and vision benefits.						
120-200-520-26	Life Insurance	439	428	915	749	749	749
					749	749	749
	Premiums paid to United Heritage Insurance for life insurance on behalf of employees. Benefits are equal to employee’s annual salary.						
PERSONNEL SERVICES		152,930	146,863	186,058	160,262	160,262	160,262
CONTRACTUAL							
120-200-642-10	Professional Services	504		3,000	3,000	3,000	3,000

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 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	2,798	345	3,000			
	Moscow Arts Commission expenses. - MAC Outreach at Entertainment in the Park - MACtivities - Arts Education workshops						
CONTRACTUAL		3,302	345	6,000	3,000	3,000	3,000
COMMODITIES							
120-200-631-05	Office Supplies	583	494	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	490	365	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	1,896	3,730	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	8,300	7,268	10,000	13,000	13,000	13,000
					13,000	13,000	13,000

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 200 - Rec & Culture - Arts							
COMMODITIES							
	Exhibitions and receptions in the Third Street Gallery. Four to five exhibitions are scheduled for each year. FY2025 request in this line includes gallery pedestal replacements for 4 - 5 pedestals to facilitate an upcoming ceramics exhibition and improved display options afterward. The MAC chose to recommend this request rather than a new initiative or outreach program in the MAC line item.						
120-200-632-14	Mayor's Arts Awards	1,400	1,747	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	918	3,437	4,000	2,300	2,300	2,300
					2,300	2,300	2,300
	Arts Department staff apparel. MAC and community volunteer recognition.						
120-200-642-19	Events & Programs	8,764	6,121	9,000	8,000	8,000	8,000
					8,000	8,000	8,000

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 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: This programming is paused for one year to accommodate reduced staff capacity, but it is anticipated to return to the programming calendar and budget request for FY2026. - Annual Poet Laureate fee - Poetry outreach and education (e.g. Poetry workshops and promotions) - Poetry in the Park event promotions, refreshments, artist fees 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	5,011	2,035	5,500			
	Program Discontinued						
120-200-642-22	MAC Community Band	2,000	2,000	2,000			
	Program Discontinued						
120-200-642-24	Art Walk	21,270	15,794	22,000	25,000	25,000	25,000
					25,000	25,000	25,000

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 200 - Rec & Culture - Arts							
COMMODITIES							
	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	22,620	16,412	18,000	20,000	20,000	20,000
					20,000	20,000	20,000
	Community public art projects 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 or Collection Management System - Community information and feedback sessions Unanticipated public art expenses						
120-200-647-10	Travel & Meetings	3,281	1,445	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.						
120-200-648-10	Dues, Subscriptions & Memberships		5,646	6,200	6,200	6,200	6,200
					6,200	6,200	6,200
	Submittable submission management software subscription.						

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 200 - Rec & Culture - Arts							
COMMODITIES							
120-200-649-10	Professional Development	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	3,564	2,293	5,000	17,000	17,000	17,000
					17,000	17,000	17,000
	Repair and maintenance of City of Moscow public art inventory, including permanent, temporary, and portable collections.						
	One-time cost to replace a failing finish on the Miles Pepper sculpture at Fire Station #3						
120-200-680-00	Information Systems Services	15,010	13,350	14,160	13,440	13,440	13,440
					13,440	13,440	13,440
	Annual charge for Information Systems services.						
COMMODITIES		95,478	82,137	108,260	117,340	117,340	117,340
TRANSFERS TO							
120-200-890-95	Transfer To: IS	6,200					
	Transfer to Information Systems Fund for the purchase of minor and capital equipment.						
TRANSFERS TO		6,200					
Totals for dept 200 - Rec & Culture - Arts		257,910	229,345	300,318	280,602	280,602	280,602

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 210 - Rec & Culture - Community Events							
PERSONNEL SERVICES							
120-210-510-11	Full-Time Wages	85,818	109,139	114,543	120,170	120,170	120,170
					120,170	120,170	120,170
	Wages for Community Events Department personnel, including Community Events Manager and Community Events Administrative Specialist.						
120-210-510-15	Part-Time Wages			3,016	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	6,396	7,884	8,993	9,424	9,424	9,424
					9,424	9,424	9,424
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
120-210-520-22	PERSI (State Retirement)	10,195	12,260	13,459	14,844	14,844	14,844
					14,844	14,844	14,844
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
120-210-520-23	Unemployment Insurance			353	370	370	370
					370	370	370
	Estimated payments to Idaho Department of Labor for unemployment claims.						
120-210-520-24	Worker's Compensation	90	156	1,317	1,309	1,309	1,309
					1,309	1,309	1,309
	Premiums paid to Idaho State Insurance Fund for worker’s compensation insurance.						
120-210-520-25	Health & Accident Insurance	14,220	16,635	21,206	20,974	20,974	20,974
					20,974	20,974	20,974
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 60% of dependent premiums. Includes medical, dental, and vision benefits.						
120-210-520-26	Life Insurance	333	419	796	832	832	832
					832	832	832

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 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		117,304	146,493	163,683	170,939	170,939	170,939
CONTRACTUAL							
120-210-642-10	Professional Services	4,050	3,318	6,000	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	1,918	2,147	3,500	5,500	5,500	5,500
					5,500	5,500	5,500
	Farmers Market Commission expenses including training and conference opportunities. - Conference registration and travel expenses, or other similar opportunity (WSFMA, InTents, Regards to Rural, etc.) - Outreach and promotional items						
CONTRACTUAL		5,968	5,465	9,500	11,500	11,500	11,500
COMMODITIES							
120-210-631-05	Office Supplies	881	768	750	1,200	1,200	1,200
					1,200	1,200	1,200
	Expenses for office supplies, including paper, binders, and other miscellaneous supplies.						
120-210-631-10	Postage Expense	323	436	450	450	450	450
					450	450	450
	Miscellaneous mailing expenses for the Community Events Department.						
120-210-632-02	Uniform Expense	550	296	500	250	250	250
					250	250	250
	Expenses for shirts, hats, safety vests and other clothing necessary for staff.						

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 210 - Rec & Culture - Community Events							
COMMODITIES							
120-210-632-40	Department Supplies	3,388	2,414	4,000	2,800	2,800	2,800
					2,800	2,800	2,800
	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	13,491	15,461	16,875	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	18,356	14,576	18,100	14,500	14,500	14,500
					14,500	14,500	14,500
	Other Community Event expenses - Mayor's Golf Tournament (August) - Moscow Chamber of Commerce Downtown Trick-or-Treat (October) - Light up the Season (December)						
120-210-644-10	Advertising & Publishing	3,294	2,150	3,800	2,750	2,750	2,750
					2,750	2,750	2,750
	Other Community Event marketing and advertising expenses.						
120-210-647-10	Travel & Meetings	783	569	2,000	1,400	1,400	1,400
					1,400	1,400	1,400
	Conference, meeting, and travel expenses.						

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 210 - Rec & Culture - Community Events							
COMMODITIES							
120-210-648-10	Dues, Subscriptions & Memberships	338	1,766	2,000	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						
120-210-649-10	Professional Development	516	5,113	5,000	4,000	4,000	4,000
					4,000	4,000	4,000
	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	103	92	600	300	300	300
					300	300	300
	Maintenance and repair expenses for department supplies.						
120-210-669-10	Miscellaneous Services & Charges	2,102	2,044	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	10,580	11,190	13,610	12,750	12,750	12,750
					12,750	12,750	12,750
	Annual charge for Information Systems services.						
120-210-690-10	Minor Equipment	3,500	1,600	2,000	1,600	1,600	1,600
					1,600	1,600	1,600

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 210 - Rec & Culture - Community Events							
COMMODITIES							
	Minor equipment expenses less than $5,000 and more than $999.						
COMMODITIES		58,205	58,475	71,685	62,875	62,875	62,875
TRANSFERS TO							
120-210-890-95	Transfer To: IS	3,400	1,000		600	600	600
					600	600	600
	Transfer to Information Systems Fund for the purchase of minor and capital equipment.						
TRANSFERS TO		3,400	1,000		600	600	600
Totals for dept 210 - Rec & Culture - Community Events		184,877	211,433	244,868	245,914	245,914	245,914
TOTAL APPROPRIATIONS		3,173,117	3,599,051	3,881,145	3,729,412	3,729,412	3,729,412
NET OF REVENUES/APPROPRIATIONS - FUND 120		315,964	16,519				

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
INTERGOVERNMENTAL REVENUES							
121-000-438-14	MSD Community Playfields	69,153	78,955	97,092	108,825	108,825	108,825
					108,825	108,825	108,825
	Moscow School District (MSD) share of the maintenance of the MSD Community Playfields.						
INTERGOVERNMENTAL REVENUES		69,153	78,955	97,092	108,825	108,825	108,825
CHARGES FOR SERVICES							
121-000-450-45	Facility Use Fees - MSDCP	390	4,050	4,800	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	4,050	4,800	4,800	4,800	4,800
INVESTMENT EARNINGS							
121-000-471-00	Investment Earnings		796		836	836	836
					836	836	836
	Interest earnings						
INVESTMENT EARNINGS			796		836	836	836
TRANSFERS IN							
121-000-498-01	Transfer In: General Fund	72,674	71,903	98,170	109,091	109,091	109,091
					109,091	109,091	109,091
	Transfer in General Fund for the City of Moscow share of the maintenance of the MSD Community Playfields.						
TRANSFERS IN		72,674	71,903	98,170	109,091	109,091	109,091
OTHER FINANCING SOURCES							
121-000-900-00	Fund Balance - Unassigned			51,421	68,800	68,800	68,800
					68,800	68,800	68,800
	Fund Balance Carryover						

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
OTHER FINANCING SOURCES							
OTHER FINANCING SOURCES				51,421	68,800	68,800	68,800
Totals for dept 000 -		142,217	155,704	251,483	292,352	292,352	292,352
TOTAL ESTIMATED REVENUES		142,217	155,704	251,483	292,352	292,352	292,352

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 185 - MSDCP							
PERSONNEL SERVICES							
121-185-510-11	Full-Time Wages	40,886	36,051	38,447	38,091	38,091	38,091
					38,091	38,091	38,091
	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	11,773	17,542	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	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	3,927	4,020	4,122	4,095	4,095	4,095
					4,095	4,095	4,095
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
121-185-520-22	PERSI (State Retirement)	4,943	4,152	4,753	4,952	4,952	4,952
					4,952	4,952	4,952
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
121-185-520-23	Unemployment Insurance			162	161	161	161
					161	161	161
	Estimated payments to Idaho Department of Labor for unemployment claims.						
121-185-520-24	Worker's Compensation	991	1,716	2,317	2,037	2,037	2,037
					2,037	2,037	2,037
	Premiums paid to Idaho State Insurance Fund for worker’s compensation insurance.						
121-185-520-25	Health & Accident Insurance	7,992	6,903	7,952	7,865	7,865	7,865
					7,865	7,865	7,865
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 60% of dependent premiums. Includes medical, dental, and vision benefits.						

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 185 - MSDCP							
PERSONNEL SERVICES							
121-185-520-26	Life Insurance	166	140	272	270	270	270
					270	270	270
	Premiums paid to United Heritage Insurance for life insurance on behalf of employees. Benefits are equal to employee's annual salary.						
PERSONNEL SERVICES		70,864	70,524	73,458	72,904	72,904	72,904
CONTRACTUAL							
121-185-668-10	Insurance	853	843	1,873	266	266	266
					266	266	266
	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		853	843	1,873	266	266	266
COMMODITIES							
121-185-632-02	Uniform Expense		116	525	1,075	1,075	1,075
					1,075	1,075	1,075
	Replacement of uniform shirts, coats, and hats for employees.						
121-185-632-40	Department Supplies	4,801	2,684	6,000	7,200	7,200	7,200
					7,200	7,200	7,200
	Operating supplies and minor tools utilized by the Department in maintaining parks facilities. (5,313) - Shrub, tree replacements (500) - New 3 wheeler drag with spikes (1,200)						
121-185-638-10	Chemicals	3,082	1,600	9,200	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)						
121-185-649-10	Professional Development	1,074	270	400	400	400	400
					400	400	400

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 185 - MSDCP							
COMMODITIES							
	Continuing education credits						
121-185-650-10	Janitorial Services & Supplies	214	216	322	322	322	322
					322	322	322
	Janitorial supplies for restroom facility.						
121-185-653-10	Trash & Container Service	2,781	2,719	1,891	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.						
121-185-658-20	R & M - Grounds	8,105	21,862	24,250	43,750	43,750	43,750
					43,750	43,750	43,750
	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 (2,000) - 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 two or four batting cages. They need to be replaced in pairs. (10,000) - Replacement of backstop netting. This is the second and third of 6 nets. (6,000) - MSDCP Sign Installation ($7,500)						
121-185-658-30	R & M - Buildings	5,194	241	2,230	5,000	5,000	5,000
					5,000	5,000	5,000
	Materials used to repair and maintain the restroom and storage buildings (2,500). - Resurface bathroom floors. (2,500)						
121-185-658-40	R & M - Equipment	5,612	18,014	5,000	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 (5,000).						
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	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 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		43,748	60,607	62,703	86,723	86,723	86,723
TRANSFERS TO							
121-185-890-30	Transfer To: Capital Projects		110,793	55,427	74,437	74,437	74,437
					74,437	74,437	74,437
	Transfer to Capital Projects Fund to accumulate for future capital needs.						
121-185-890-90	Transfer To: Fleet Fund	4,011	8,022	8,022	8,022	8,022	8,022
					8,022	8,022	8,022
	Transfer to Fleet Management Fund for new or replacement vehicles or equipment.						
TRANSFERS TO		4,011	118,815	63,449	82,459	82,459	82,459
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		119,476	250,789	251,483	292,352	292,352	292,352
TOTAL APPROPRIATIONS		119,476	250,789	251,483	292,352	292,352	292,352
NET OF REVENUES/APPROPRIATIONS - FUND 121		22,741	(95,085)				

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
TRANSFERS IN							
123-000-498-01	Transfer In: General Fund	139,224	159,420	131,540	113,540	113,540	113,540
					113,540	113,540	113,540
	Transfer in General Fund to support operations of the 1912 Center.						
TRANSFERS IN		139,224	159,420	131,540	113,540	113,540	113,540
OTHER FINANCING SOURCES							
123-000-900-00	Fund Balance - Unassigned			24,900	36,000	36,000	36,000
					36,000	36,000	36,000
	Fund Balance Carryover						
OTHER FINANCING SOURCES				24,900	36,000	36,000	36,000
Totals for dept 000 -		139,224	159,420	156,440	149,540	149,540	149,540
TOTAL ESTIMATED REVENUES		139,224	159,420	156,440	149,540	149,540	149,540

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 190 - 1912 Center							
CONTRACTUAL							
123-190-642-10	Professional Services	84,000	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	2,659	2,179	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. Insurance is provided by Idaho Counties Risk Management Program (ICRMP).						
CONTRACTUAL		86,659	86,179	86,500	86,500	86,500	86,500
COMMODITIES							
123-190-652-20	Utility Expense	45,000	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.						
COMMODITIES		45,000	45,000	45,000	45,000	45,000	45,000
CAPITAL OUTLAY							
123-190-770-73	Improvements	21,180		17,940	11,040	11,040	11,040
					11,040	11,040	11,040
	Improvements to the 1912 Center. - Replacement of the west side Great Room furnace (11,040)						
CAPITAL OUTLAY		21,180		17,940	11,040	11,040	11,040
CONTINGENCY							
123-190-900-10	Operating Contingency			7,000	7,000	7,000	7,000
					7,000	7,000	7,000
	Funds for unanticipated operational needs.						
CONTINGENCY				7,000	7,000	7,000	7,000

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 190 - 1912 Center							
Totals for dept 190 - 1912 Center		152,839	131,179	156,440	149,540	149,540	149,540
TOTAL APPROPRIATIONS		152,839	131,179	156,440	149,540	149,540	149,540
NET OF REVENUES/APPROPRIATIONS - FUND 123		(13,615)	28,241				

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
CHARGES FOR SERVICES							
128-000-443-00	User Fees	36,002	37,899	42,850	44,069	44,069	44,069
					44,069	44,069	44,069
	Lease revenues from Intermodal Transit Center tenants (University of Idaho, Regional Public Transportation dba. SMART).						
CHARGES FOR SERVICES		36,002	37,899	42,850	44,069	44,069	44,069
INVESTMENT EARNINGS							
128-000-471-30	Interest Income - Leases		5,722				
INVESTMENT EARNINGS			5,722				
OTHER REVENUES							
128-000-479-00	Miscellaneous Revenue	198	212	200	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		198	212	200	200	200	200
OTHER FINANCING SOURCES							
128-000-900-01	Fund Balance - Assigned				59,996	59,996	59,996
					59,996	59,996	59,996
	Fund Balance Carryover						
OTHER FINANCING SOURCES					59,996	59,996	59,996
Totals for dept 000 -		36,200	43,833	43,050	104,265	104,265	104,265
TOTAL ESTIMATED REVENUES		36,200	43,833	43,050	104,265	104,265	104,265

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 198 - Transit Center							
CONTRACTUAL							
128-198-668-10	Insurance	2,917	2,179	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. Insurance is provided by Idaho Counties Risk Management Program (ICRMP).						
CONTRACTUAL		2,917	2,179	2,500	2,500	2,500	2,500
COMMODITIES							
128-198-632-40	Department Supplies	1,998	2,208	2,000	3,500	3,500	3,500
					3,500	3,500	3,500
	Building supplies including trash bag liners, paper towels, floor mats and other building maintenance related supplies						
128-198-650-10	Janitorial Services & Supplies	12,545	10,305	12,318	12,100	12,100	12,100
					12,100	12,100	12,100
	Custodial services for Intermodal Transit Center facility. Includes annual carpet and bi-annual window cleaning						
128-198-652-10	Heat, Lights & Utilities	1,172	1,754	2,116	2,200	2,200	2,200
					2,200	2,200	2,200
	Utility expenses for natural gas at the Transit Center.						
128-198-653-10	Trash & Container Service	51	61	62	65	65	65
					65	65	65
	Recycling Tote						
128-198-658-30	R & M - Buildings	5,435	3,808	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	171	158	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		21,372	18,294	25,396	26,765	26,765	26,765

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 198 - Transit Center							
TRANSFERS TO							
128-198-890-30	Transfer To: Capital Projects		75,000		70,000	70,000	70,000
					70,000	70,000	70,000
	Transfer to Capital Projects Fund for future capital needs.						
TRANSFERS TO			75,000		70,000	70,000	70,000
ENDING FUND BALANCE							
128-198-990-01	Ending Fund Balance - Assigned			15,154	5,000	5,000	5,000
					5,000	5,000	5,000
	Ending Fund Balance						
ENDING FUND BALANCE				15,154	5,000	5,000	5,000
Totals for dept 198 - Transit Center		24,289	95,473	43,050	104,265	104,265	104,265
TOTAL APPROPRIATIONS		24,289	95,473	43,050	104,265	104,265	104,265
NET OF REVENUES/APPROPRIATIONS - FUND 128		11,911	(51,640)				

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
CHARGES FOR SERVICES							
220-000-446-01	Water Base Residential	2,134,071	2,264,893	2,343,097	2,463,524	2,463,524	2,463,524
					2,463,524	2,463,524	2,463,524
	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 FY2025.						
220-000-446-05	Residential Consumption	1,308,963	1,509,527	1,630,534	1,632,704	1,632,704	1,632,704
					1,632,704	1,632,704	1,632,704
	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 FY2025.						
220-000-446-23	Commercial Consumption	1,732,685	1,948,959	1,994,386	2,074,161	2,074,161	2,074,161
					2,074,161	2,074,161	2,074,161
	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 FY2025.						
220-000-446-24	Water Base Commercial	1,200,369	1,272,525	1,311,866	1,375,947	1,375,947	1,375,947
					1,375,947	1,375,947	1,375,947
	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 FY2025.						
220-000-447-43	Meter Installations	87,691	82,159	117,591	122,294	122,294	122,294
					122,294	122,294	122,294
	Fees for the installation of meters for new water services. Programmed 4.0% rate increase for FY2025 per 2020 Water/Sewer Rate Study.						
220-000-447-45	Turn On/Off Fees	(60)		500	500	500	500
					500	500	500
	Fee charged for meters turned on/off for non-payment of water bills.						
CHARGES FOR SERVICES		6,463,719	7,078,063	7,397,974	7,669,130	7,669,130	7,669,130
INVESTMENT EARNINGS							
220-000-471-00	Investment Earnings	25,155	124,565	81,300	130,843	130,843	130,843
					130,843	130,843	130,843

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
INVESTMENT EARNINGS							
	Interest earned on water revenue investments.						
INVESTMENT EARNINGS		25,155	124,565	81,300	130,843	130,843	130,843
REFUNDS AND REIMBURSEMENTS							
220-000-479-01	Refunds & Reimbursements	2,781	15,742	10,000	192,500	192,500	192,500
					192,500	192,500	192,500
	Refunds or reimbursement from outside sources such as insurance reimbursements. - Idaho Department of Water Resources Project Funding (182,500) - Miscellaneous Reimbursements (10,000)						
REFUNDS AND REIMBURSEMENTS		2,781	15,742	10,000	192,500	192,500	192,500
OTHER REVENUES							
220-000-475-00	General Facility Charges	164,700	193,972	214,863	289,527	289,527	289,527
					289,527	289,527	289,527
	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		164,700	193,972	214,863	289,527	289,527	289,527
OTHER FINANCING SOURCES							
220-000-900-05	Fund Balance - Restricted			1,517,663	1,000,000	1,000,000	1,000,000
					1,000,000	1,000,000	1,000,000
	Fund Balance Carryover - Restricted						
OTHER FINANCING SOURCES				1,517,663	1,000,000	1,000,000	1,000,000
Totals for dept 000 -		6,656,355	7,412,342	9,221,800	9,282,000	9,282,000	9,282,000
TOTAL ESTIMATED REVENUES		6,656,355	7,412,342	9,221,800	9,282,000	9,282,000	9,282,000

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 220 - Water							
PERSONNEL SERVICES							
220-220-510-11	Full-Time Wages	811,575	805,658	1,041,466	1,054,736	1,054,736	1,054,736
					1,054,736	1,054,736	1,054,736
	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); Two (2) Production Senior Operators, One (1) Production Journeyman Operator, Three (3) Distribution Senior Operators; Three (3) Distribution Journeyman Operators; One (1) Distribution Apprentice Operator; and two (2) Administrative Specialists at 50% (shared with Sewer).						
220-220-510-15	Part-Time Wages	8,381	12,097	21,545	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	43,695	65,175	49,600	54,000	54,000	54,000
					54,000	54,000	54,000
	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	64,850	67,085	85,115	86,466	86,466	86,466
					86,466	86,466	86,466
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
220-220-520-22	PERSI (State Retirement)	103,195	105,042	128,200	136,957	136,957	136,957
					136,957	136,957	136,957
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
220-220-520-23	Unemployment Insurance	1,476	369	3,338	3,391	3,391	3,391
					3,391	3,391	3,391
	Estimated payments to Idaho Department of Labor for unemployment claims.						
220-220-520-24	Worker's Compensation	15,676	27,150	41,613	37,000	37,000	37,000
					37,000	37,000	37,000

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 220 - Water							
PERSONNEL SERVICES							
	Premiums paid to Idaho State Insurance Fund for worker's compensation insurance.						
220-220-520-25	Health & Accident Insurance	141,055	133,591	214,504	202,663	202,663	202,663
					202,663	202,663	202,663
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 60% of dependent premiums. Includes medical, dental, and vision benefits.						
220-220-520-26	Life Insurance	3,307	3,302	7,148	7,227	7,227	7,227
					7,227	7,227	7,227
	Premiums paid to United Heritage Insurance for life insurance on behalf of employees. Benefits are equal to employee's annual salary.						
PERSONNEL SERVICES		1,193,210	1,219,469	1,592,529	1,603,985	1,603,985	1,603,985
CONTRACTUAL							
220-220-642-10	Professional Services	94,202	112,049	571,850	572,880	572,880	572,880
					572,880	572,880	572,880
	Permit and Consultant Fees for the operation and improvement of the water system, including: - Alternate Water Supply (80,000) - IDWR Project Funding (182,500) - Water Rate Study (59,000) - Idaho Department of Environmental Quality (IDEQ) fee (for regulatory program) (19,380) - Outside lab services (to meet IDEQ annual sampling requirements) (20,000) - Miscellaneous Professional Services (50,000) - One Call (Utility Locate Service) (3,000) - Wisescape maintenance services (5,000) - Water Modeling updates (50,000) - SCADA programming and support (15,000) - Water Comp Plan (89,000)						
220-220-642-55	VEBA Program	20,773	15,980	12,000	21,770	21,770	21,770
					21,770	21,770	21,770
	Voluntary Employee Benefit Account (VEBA) health savings program.						

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 220 - Water							
CONTRACTUAL							
220-220-668-10	Insurance	36,849	42,386	47,036	92,111	92,111	92,111
					92,111	92,111	92,111
	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).						
220-220-670-33	PBAC Participation	47,000	47,000	47,000	53,750	53,750	53,750
					53,750	53,750	53,750
	Membership and research funds for Palouse Basin Aquifer Committee (PBAC).						
CONTRACTUAL		198,824	217,415	677,886	740,511	740,511	740,511
COMMODITIES							
220-220-631-05	Office Supplies	7,242	5,989	8,000	8,300	8,300	8,300
					8,300	8,300	8,300
	Supplies for the Water Department.						
220-220-631-10	Postage Expense	1,725	2,659	9,000	7,000	7,000	7,000
					7,000	7,000	7,000
	Regular postage expense. Includes postage expenses for the Customer Confidence Report, and the Cross Connection Control Program.						
220-220-631-20	Printing & Binding	5,788	6,892	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	3,078	5,022	6,725	7,275	7,275	7,275
					7,275	7,275	7,275
	Purchase and replacement of work apparel for Water Department full-time and seasonal staff, including safety equipment.						
220-220-632-40	Department Supplies	154,271	114,877	125,000	129,750	129,750	129,750
					129,750	129,750	129,750
	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.						

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 220 - Water							
COMMODITIES							
220-220-632-50	Lab Supplies	8,876	12,035	8,175	15,000	15,000	15,000
					15,000	15,000	15,000
	Supplies for water sampling and testing operations to monitor water quality. This budget has increased for FY2025 due to in-house testing.						
220-220-632-80	Other Miscellaneous Supplies	13,620	19,740	19,000	20,900	20,900	20,900
					20,900	20,900	20,900
	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	72,581	102,654	141,000	146,000	146,000	146,000
					146,000	146,000	146,000
	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	31,598	20,233	37,500	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	3,871	3,186	7,500	7,765	7,765	7,765
					7,765	7,765	7,765
	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	2,009	2,708	3,000	3,400	3,400	3,400
					3,400	3,400	3,400

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 220 - Water							
COMMODITIES							
	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 - Irrigation Association						
220-220-649-10	Professional Development	10,350	21,648	34,600	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	10,512	16,295	13,509	19,830	19,830	19,830
					19,830	19,830	19,830
	Janitorial services and cleaning supplies for the Water Treatment Plant (6,808) 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.						
220-220-652-10	Heat, Lights & Utilities	278,613	286,727	336,400	349,856	349,856	349,856
					349,856	349,856	349,856
	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	2,030	2,013	1,921	1,864	1,864	1,864
					1,864	1,864	1,864
	Trash & dumpster service. All City departments make every effort to recycle and follow sustainability purchasing guidelines.						

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 220 - Water							
COMMODITIES							
220-220-654-10	Rental Property & Equipment	586	32,249	33,000	36,300	36,300	36,300
					36,300	36,300	36,300
	Fees for rental equipment. FY2025 includes vacuum truck rental fees.						
220-220-658-20	R & M - Grounds	1,688	1,220	25,000	28,500	28,500	28,500
					28,500	28,500	28,500
	Materials and supplies for maintaining Water Department properties.						
220-220-658-30	R & M - Buildings	158,789	96,655	40,000	124,000	124,000	124,000
					124,000	124,000	124,000
	Building maintenance and repairs. - Building maintenance (20,000) - Pump House Window Replacement (35,000) - Pump House Exterior Paint (49,000) - Pump House Bathroom Update (20,000) TOTAL - 24,000						
220-220-658-40	R & M - Equipment	140,517	219,373	330,000	308,000	308,000	308,000
					308,000	308,000	308,000
	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. FY2025 includes: - Regular repair and maintenance (90,000) - Fire Hydrant Maintenance (66,000) - Abandonment of old infrastructure (50,000) - Soft Starts for Booster VFD's (50,000) - Valve Replacement/Insertion Program (44,000) - Inflatable Trench Shield (8,000) TOTAL - 308,000						
220-220-669-10	Miscellaneous Services & Charges	152	295	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.						

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 220 - Water							
COMMODITIES							
220-220-669-20	Recruitment Expense		463	1,000	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	39,532	19,661	74,000	74,000	74,000	74,000
					74,000	74,000	74,000
	Costs associated with the Water Conservation Program. A decrease is reflected in the Conservation Program for FY2025 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	219,390	241,420	259,230	224,220	224,220	224,220
					224,220	224,220	224,220
	Annual charge for Information Systems services.						
220-220-685-01	Fleet Services Supplies	15,193	19,451	20,305	21,940	21,940	21,940
					21,940	21,940	21,940
	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	76,053	74,347	77,240	79,421	79,421	79,421
					79,421	79,421	79,421
	Vehicle charges for repair and maintenance.						
220-220-690-10	Minor Equipment	8,442	3,453	4,900	9,800	9,800	9,800

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 220 - Water							
COMMODITIES							
					9,800	9,800	9,800
	Minor equipment which costs less than $5,000 and more than $999. Purchases for FY2025 include: - Compactor (4,900) - Ring Saw (4,900)						
COMMODITIES		1,266,506	1,331,265	1,627,005	1,707,221	1,707,221	1,707,221
CAPITAL OUTLAY							
220-220-770-73	Improvements	32,646	91,974	50,000	50,000	50,000	50,000
					50,000	50,000	50,000
	Improvements which cost more than $5,000. FY2025 budget includes: - Participation with developers – Over-sizing and City responsibility (50,000)						
220-220-770-78	Meters	216,650	167,253	440,000	462,000	462,000	462,000
					462,000	462,000	462,000
	Installation of Advanced Metering Infrastructure (AMI). The Meters budget covers the annual cost for the following items: - New development AMI meters (30,000) - AMI Collectors (82,000) - Replacement of old meters with AMI meters (350,000) Total - 462,000						
CAPITAL OUTLAY		249,296	259,227	490,000	512,000	512,000	512,000
DEBT SERVICE							
220-220-790-83	DEQ #2 Loan Principal	176,326	180,555	184,168	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	90,330	86,065	84,054	84,054	84,054	84,054
					84,054	84,054	84,054
	Interest payments for DEQ Loan repayment.						
DEBT SERVICE		266,656	266,620	268,222	268,222	268,222	268,222

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 220 - Water							
TRANSFERS TO							
220-220-890-01	Transfer To: General Fund	1,550,000	1,500,000	1,500,000	812,277	812,277	812,277
					812,277	812,277	812,277
	Transfer to General Fund for services provided in-house by General Fund Departments.						
220-220-890-33	Transfer To: Rec & Culture Fund	16,000	19,206	6,500	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 FY2025 will be completed by an outside contractor.						
220-220-890-50	Transfer To: Street Fund	246,130	246,130	253,500	230,212	230,212	230,212
					230,212	230,212	230,212
	Transfer to Street Fund for maintenance participation.						
220-220-890-62	Transfer To: Water Capital	1,122,129	1,157,928	2,448,558	2,969,572	2,969,572	2,969,572
					2,969,572	2,969,572	2,969,572
	Transfers to Water Capital Projects Fund for future capital projects.						
220-220-890-90	Transfer To: Fleet Fund	85,000	109,000	200,000	281,500	281,500	281,500
					281,500	281,500	281,500
	Transfer to Fleet Management 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	77,500		7,600			
	Transfer to Information Systems Fund for the purchase of minor and capital equipment.						
TRANSFERS TO		3,096,759	3,032,264	4,416,158	4,300,061	4,300,061	4,300,061
CONTINGENCY							
220-220-900-10	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
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 220 - Water							
Totals for dept 220 - Water		6,271,251	6,326,260	9,221,800	9,282,000	9,282,000	9,282,000
TOTAL APPROPRIATIONS		6,271,251	6,326,260	9,221,800	9,282,000	9,282,000	9,282,000
NET OF REVENUES/APPROPRIATIONS - FUND 220		385,104	1,086,082				

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
CHARGES FOR SERVICES							
230-000-447-01	Residential Sewer	3,050,844	3,149,404	3,208,436	3,310,212	3,310,212	3,310,212
					3,310,212	3,310,212	3,310,212
	Residential Sewer service fees support operations and capital improvements. The 2020 Water Sewer Rate Study recommended fee increases of 2.25% for FY2025.						
230-000-447-13	Commercial Sewer - Low	886,183	931,147	858,792	872,190	872,190	872,190
					872,190	872,190	872,190
	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 FY2025.						
230-000-447-14	Commercial Sewer - Medium	329,970	373,733	329,069	335,896	335,896	335,896
					335,896	335,896	335,896
	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 FY2025.						
230-000-447-15	Commercial Sewer - High	303,675	301,015	289,930	297,834	297,834	297,834
					297,834	297,834	297,834

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 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 FY2025.						
230-000-447-16	University Sewer Service	1,240,293	1,268,200	1,296,735	1,325,911	1,325,911	1,325,911
					1,325,911	1,325,911	1,325,911
	University Sewer service fees support operations and capital improvements. The 2020 Water Sewer Rate Study recommended fee increases of 2.25% for fiscal year						
230-000-447-24	Other Commercial	36,249	37,109	37,944	38,805	38,805	38,805
					38,805	38,805	38,805
	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 FY2025.						
230-000-447-30	Apartments	2,066,785	2,120,066	2,155,172	2,210,214	2,210,214	2,210,214
					2,210,214	2,210,214	2,210,214
	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 FY2025.						
230-000-447-32	Duplexes	316,270	324,346	329,835	340,308	340,308	340,308
					340,308	340,308	340,308
	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 FY2025.						
230-000-447-33	Mobile Homes	297,014	303,766	310,566	317,589	317,589	317,589
					317,589	317,589	317,589
	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 FY2025.						

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
CHARGES FOR SERVICES							
230-000-447-37	Mixed Use	12,346	15,142	15,620	25,850	25,850	25,850
					25,850	25,850	25,850
	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 FY2025.						
230-000-447-40	Sewer Tap	1,735	2,880	5,000	5,000	5,000	5,000
					5,000	5,000	5,000
	Sewer Tap						
CHARGES FOR SERVICES		8,541,364	8,826,808	8,837,099	9,079,809	9,079,809	9,079,809
INVESTMENT EARNINGS							
230-000-471-00	Investment Earnings	60,720	151,859	100,000	159,513	159,513	159,513
					159,513	159,513	159,513
	Interest income from investments.						
230-000-471-01	Investment Earnings - LGIP (Bonds)	16,017	45,346	48,850	47,631	47,631	47,631
					47,631	47,631	47,631
	Investment Earnings for FY2025.						
INVESTMENT EARNINGS		76,737	197,205	148,850	207,144	207,144	207,144
REFUNDS AND REIMBURSEMENTS							
230-000-479-01	Refunds & Reimbursements	11,326	6,515	7,500	7,500	7,500	7,500
					7,500	7,500	7,500
	Refunds or reimbursements from outside sources such as insurance reimbursements.						
REFUNDS AND REIMBURSEMENTS		11,326	6,515	7,500	7,500	7,500	7,500
OTHER REVENUES							
230-000-475-00	General Facility Charges	143,643	196,761	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.						

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
OTHER REVENUES							
230-000-475-01	General Facility Charges - SE Sewer Dist	9,292	9,841	9,800	5,000	5,000	5,000
					5,000	5,000	5,000
	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		152,935	206,602	189,800	185,000	185,000	185,000
OTHER FINANCING SOURCES							
230-000-900-03	Fund Balance - Unrestricted			1,069,833	700,000	700,000	700,000
					700,000	700,000	700,000
	Fund Balance Carryover						
OTHER FINANCING SOURCES				1,069,833	700,000	700,000	700,000
Totals for dept 000 -		8,782,362	9,237,130	10,253,082	10,179,453	10,179,453	10,179,453
TOTAL ESTIMATED REVENUES		8,782,362	9,237,130	10,253,082	10,179,453	10,179,453	10,179,453

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 230 - Sewer							
PERSONNEL SERVICES							
230-230-510-11	Full-Time Wages	843,500	998,733	1,057,222	1,060,647	1,060,647	1,060,647
					1,060,647	1,060,647	1,060,647
	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; two (2) Water Reclamation Senior Operators, two (2) Water Reclamation Journeyman Operators; one (1) Water Reclamation Apprentice Operator; one (1) Water Conveyance Senior Operator; two (2) Water Conveyance Journeyman Operators; one (1) Water Conveyance Apprentice Operator, 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	44,629	38,329	46,000	48,300	48,300	48,300
					48,300	48,300	48,300
	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	65,713	72,395	84,396	84,834	84,834	84,834
					84,834	84,834	84,834
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
230-230-520-22	PERSI (State Retirement)	105,454	114,988	129,629	136,983	136,983	136,983
					136,983	136,983	136,983
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
230-230-520-23	Unemployment Insurance	177		3,310	3,327	3,327	3,327
					3,327	3,327	3,327
	Estimated payments to Idaho Department of Labor for unemployment claims.						
230-230-520-24	Worker's Compensation	10,831	18,758	30,425	27,504	27,504	27,504
					27,504	27,504	27,504
	Premiums paid to Idaho State Insurance Fund for worker’s compensation insurance.						
230-230-520-25	Health & Accident Insurance	153,607	161,762	200,880	220,321	220,321	220,321
					220,321	220,321	220,321

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 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 60% of dependent premiums. Includes medical, dental, and vision benefits.						
230-230-520-26	Life Insurance	3,348	3,751	7,295	7,314	7,314	7,314
					7,314	7,314	7,314
	Premiums paid to United Heritage Insurance for life insurance on behalf of employees. Benefits are equal to employee's annual salary.						
PERSONNEL SERVICES		1,227,259	1,408,716	1,559,157	1,589,230	1,589,230	1,589,230
CONTRACTUAL							
230-230-642-10	Professional Services	271,530	220,692	619,067	336,839	336,839	336,839
					336,839	336,839	336,839
	Permit and consultant fees for the operation and improvement of the sewer system and WRF including: - Comprehensive Sewer Plan Update (95,000) - Sewer Rate Study (59,000) - Miscellaneous Professional Services (50,000) - Root Removal Service (49,000) - WRRF SCADA system maintenance (30,000) - Outside Lab Analysis (25,000) - IPDES Permit Annual Fee (21,689) - Hazardous Waste Disposal (3,000) - Latah Soil & Water Conservation District Support (2,500) - Calibration/certification of lab equipment (1,650) TOTAL - 336,839						
230-230-642-55	VEBA Program	9,463	8,588	9,000	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	33,127	31,312	45,351	136,941	136,941	136,941
					136,941	136,941	136,941
	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).						

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 230 - Sewer							
CONTRACTUAL							
CONTRACTUAL		314,120	260,592	673,418	482,780	482,780	482,780
COMMODITIES							
230-230-631-05	Office Supplies	8,420	6,052	11,900	12,350	12,350	12,350
					12,350	12,350	12,350
	Supplies for the Sewer Department.						
230-230-631-10	Postage Expense	374	1,319	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	567	536	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	8,117	5,784	8,000	8,800	8,800	8,800
					8,800	8,800	8,800
	Purchase and replacement of work apparel for Sewer Department full-time staff.						
230-230-632-40	Department Supplies	20,462	24,287	22,000	29,240	29,240	29,240
					29,240	29,240	29,240
	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	26,494	23,478	25,000	30,250	30,250	30,250
					30,250	30,250	30,250
	Purchase and replacement of equipment for the WRF lab including: glassware, consumable lab supplies, chemicals, equipment, PPE, and water softener system. A new sample storage fridge is included in the FY2025 budget.						
230-230-638-10	Chemicals	168,000	190,774	176,520	227,160	227,160	227,160
					227,160	227,160	227,160

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 230 - Sewer							
COMMODITIES							
	Bulk chemicals used at the WRF including: chlorine, sulfur dioxide, polymer, odor masking agents and aluminum sulfate - Chlorine (83,520) - Sulfur Dioxide (49,440) - Polymer (20,000) - Odor Masking Agents (1,200) - Aluminum Sulfate (73,000) TOTAL - 227,160						
230-230-647-10	Travel & Meetings	5,084	2,306	3,440	3,553	3,553	3,553
					3,553	3,553	3,553
	General travel and meeting expenses for Sewer Department staff, including meetings associated with regulatory compliance and reuse.						
230-230-648-10	Dues, Subscriptions & Memberships	750	1,695	1,500	1,800	1,800	1,800
					1,800	1,800	1,800
	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	27,663	44,382	34,600	46,000	46,000	46,000
					46,000	46,000	46,000
	Professional development for Sewer Department personnel. - Sewer Administration and Staff General Certification Courses (e.g., Competent Person, Traffic Control, Operator training/recertification (24,000) National Conference sttendance (e.g., AWWA, WEF) (16,000) - Environmental Service Group Staff Development (ESD) (6,000) TOTAL - 46,000						
230-230-650-10	Janitorial Services & Supplies	18,333	27,598	25,595	32,850	32,850	32,850
					32,850	32,850	32,850
	Janitorial services and cleaning supplies for the WRF. 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,						
230-230-652-10	Heat, Lights & Utilities	231,267	231,277	265,751	275,000	275,000	275,000

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 230 - Sewer							
COMMODITIES							
					275,000	275,000	275,000
	Utility expenses for natural gas and electricity at the WRF. 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	12,767	12,310	12,093	11,730	11,730	11,730
					11,730	11,730	11,730
	Trash and dumpster services. All City departments make every effort to recycle and follow sustainability purchasing guidelines.						
230-230-653-15	Bio-Solids Disposal	229,566	228,999	248,373	257,861	257,861	257,861
					257,861	257,861	257,861
	Biosolids disposal tipping fee costs. Final rate is dependent upon the negotiated Inland North Waste contract for composting and Department Environmental Quality required contingency plan.						
230-230-654-20	Rental Equipment		22,395	11,000	20,000	20,000	20,000
					20,000	20,000	20,000
	Fees for rental of non-City owned equipment.						
230-230-658-20	R & M - Grounds	5,414	2,790	9,000	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.						
230-230-658-30	R & M - Buildings	82,404	47,682	32,000	59,600	59,600	59,600
					59,600	59,600	59,600
	Repair and maintenance of sewer fund buildings, including the WRF. - Regular Maintenance and Repair (20,000) - Dewatering building heaters (19,800) - Headworks door replacement (19,800)						
230-230-658-40	R & M - Equipment	411,547	550,427	524,100	518,850	518,850	518,850
					518,850	518,850	518,850

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 230 - Sewer							
COMMODITIES							

Includes lift station repairs and parts, maintenance of non-vehicle portion of sewer jet, computers and software, sewer camera parts and repair, fittings, rebuild of rotating elements, standby generator maintenance, and treatment process repairs and parts.

- Conveyance
  - Lift Station Maintenance (25,000)
  - Manhole Inspection Scanner (22,500)
  - Lift Station Pump Rebuild (15,000)
  - Sewer cleaning unit & transporter components (15,000)
  - Chain Cutter (12,000)
  - Transducer (12,000)
  - Trench Shield (8000)
  - Meter Logger (6,600)
  - Generator Load Test (1,600)

TOTAL - 117,700

- WRF
  - Regular maintenance and repair (100,000)
  - Anaerobic Gearbox Replacement (42,900)
  - Turbidimeter and Controllers [4] (40,000)
  - PLC Cards [10] (33,000)
  - Tunnel VFD Replacement (26,950)
  - Influent and Effluent Samplers (25,000)
  - Sand Filter Repair Parts (25,000)
  - WAS Actuator Replacement (23,500)
  - Influent and Effluent Sampler Accessories (13,000)
  - Headworks Gearbox Replacement (12,000)
  - Utility Pump Rebuild (12,000)
  - Hach Instrumentation Maintenance (9,100)
  - Flow Meter Calibration (8,000)
  - Chemical Metering Pump (7,200)
  - Generator Maintenance (6,500)
  - Filter Air Compressor Maintenance (6,000)
  - Belt Filter Press Maintenance (6,000)

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 230 - Sewer							
COMMODITIES							
	Luminescent Dissolved Oxygen Parts (5,000) TOTAL - 401,150						
230-230-669-10	Miscellaneous Services & Charges	10,744	11,586	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).						
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		800	800	800	800
					800	800	800
	Bank agent fees for administration of Sewer Revenue Bonds issues.						
230-230-680-00	Information Systems Services	160,160	198,740	213,140	188,570	188,570	188,570
					188,570	188,570	188,570
	Annual charge for Information Systems services.						
230-230-685-01	Fleet Services Supplies	18,233	24,045	23,675	22,431	22,431	22,431
					22,431	22,431	22,431
	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	69,494	74,929	68,140	69,665	69,665	69,665
					69,665	69,665	69,665
	Vehicle charges for repair and maintenance.						
230-230-690-10	Minor Equipment	12,344	25,696	12,100	12,800	12,800	12,800
					12,800	12,800	12,800

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 230 - Sewer							
COMMODITIES							
	Minor equipment which costs less than $5,000 and more than $999. - West End Sump Rotating Assembly (4,900) - Southeast Lift Station Rotating Assembly (4,900) - Sewer Jet Nozzle (3,000) Total - 12,800						
COMMODITIES		1,528,554	1,759,087	1,745,627	1,855,210	1,855,210	1,855,210
CAPITAL OUTLAY							
230-230-770-73	Improvements	82,621	63,075	160,000	160,000	160,000	160,000
					160,000	160,000	160,000
	Improvements which cost more than $5,000. FY2025 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		82,621	63,075	160,000	160,000	160,000	160,000
DEBT SERVICE							
230-230-790-83	Bond Principal - 2011	670,000	690,000				
	Final principal payment on 2011 Sewer Revenue Bonds for WRRF Phase III Effluent Filter System Improvements was made in FY2023.						
230-230-790-84	Bond Principal 2017	340,000	345,000	355,000	365,000	365,000	365,000
					365,000	365,000	365,000
	Annual principal payment on 2017 Sewer Revenue Bonds for WRRF Phase IV Improvements.						
230-230-791-83	Bond Interest 2011	23,934	1,699				
	Final interest payment on 2011 Sewer Revenue Bonds for WRRF Phase III Effluent Filter System Improvements was made in FY2023.						
230-230-791-84	Bond Interest 2017	59,928	51,443	46,500	37,696	37,696	37,696
					37,696	37,696	37,696
	Annual interest payment on 2017 Sewer Revenue Bonds for WRF Phase IV Improvements.						

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 230 - Sewer							
DEBT SERVICE							
DEBT SERVICE		1,093,862	1,088,142	401,500	402,696	402,696	402,696
TRANSFERS TO							
230-230-890-01	Transfer To: General Fund	1,550,000	1,550,000	2,000,000	1,251,826	1,251,826	1,251,826
					1,251,826	1,251,826	1,251,826
	Transfer to General Fund for services provided in-house by General Fund Departments. Includes funds for accounting software training. Includes $500 for Commercial Driver's License drug testing found in the Human Resource budget for Professional Services.						
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 Recreation & Culture Fund for mowing services and landscape maintenance. - Mowing, trimming - Fertilizing - Shrub pruning - Herbicide application						
230-230-890-50	Transfer To: Street Fund	246,130	246,130	253,500	93,866	93,866	93,866
					93,866	93,866	93,866
	Transfer to Street Fund for maintenance participation.						
230-230-890-72	Transfer To: Sewer Capital	2,676,728	2,397,795	3,165,615	4,068,345	4,068,345	4,068,345
					4,068,345	4,068,345	4,068,345
	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	100,000	100,000	100,000
					100,000	100,000	100,000
	Transfer to Fleet Management Fund for new or replacement vehicles or equipment.						
230-230-890-95	Transfer To: IS	39,300		2,765	16,000	16,000	16,000
					16,000	16,000	16,000
	Transfer to Information Systems Fund for the cost of capital equipment purchases for Sewer.						
TRANSFERS TO		4,596,658	4,253,425	5,563,380	5,539,537	5,539,537	5,539,537

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 230 - Sewer							
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
Totals for dept 230 - Sewer		8,843,074	8,833,037	10,253,082	10,179,453	10,179,453	10,179,453
TOTAL APPROPRIATIONS		8,843,074	8,833,037	10,253,082	10,179,453	10,179,453	10,179,453
NET OF REVENUES/APPROPRIATIONS - FUND 230		(60,712)	404,093				

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
CHARGES FOR SERVICES							
235-000-449-01	Stormwater-Small Residential	9,562	9,677	9,962	10,265	10,265	10,265
					10,265	10,265	10,265
	Small Residential Stormwater service fees support operations and capital improvements. 3% rate increase for FY2025						
235-000-449-02	Stormwater-Medium Residential	324,105	328,070	336,775	350,970	350,970	350,970
					350,970	350,970	350,970
	Medium Residential Stormwater service fees support operations and capital improvements. 3% rate increase for FY2025						
235-000-449-03	Stormwater-Large Residential	59,049	58,893	60,529	62,622	62,622	62,622
					62,622	62,622	62,622
	Large Residential Stormwater service fees support operations and capital improvements. 3% rate increase for FY2025						
235-000-449-04	Stormwater-Single Family+Common Area	8,483	8,546	8,811	9,072	9,072	9,072
					9,072	9,072	9,072
	Single Family Residential Plus Common Area Stormwater service fees support operations and capital improvements. 3% rate increase for FY2025						
235-000-449-05	Stormwater-Duplex/Triplex/Quadplex	58,218	58,643	60,248	62,381	62,381	62,381
					62,381	62,381	62,381
	Duplex/Triplex/Quadplex Residential Stormwater service fees support operations and capital improvements. 3% rate increase for FY2025						
235-000-449-06	Stormwater-Condominium+Common Area	11,477	12,337	11,933	13,458	13,458	13,458
					13,458	13,458	13,458
	Condominium Plus Common Area Stormwater service fees support operations and capital improvements. 3% rate increase for FY2025						
235-000-449-07	Stormwater-Multi-Family Residential	128,275	128,941	131,100	137,021	137,021	137,021
					137,021	137,021	137,021
	Multi-Family Residential Stormwater service fees support operations and capital improvements. 3% rate increase for FY2025						
235-000-449-08	Stormwater-Multi-Single Family Resident	3,995	3,991	4,116	4,239	4,239	4,239
					4,239	4,239	4,239
	Multi-Single-Family Residential Stormwater service fees support operations and capital improvements. 3% rate increase for FY2025						
235-000-449-13	Stormwater-Non-Residential	455,398	487,916	469,274	553,075	553,075	553,075

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
CHARGES FOR SERVICES							
					553,075	553,075	553,075
	Non-Residential Stormwater service fees support operations and capital improvements. 3% rate increase for FY2025						
235-000-449-14	Stormwater-Non-Residential+Common Area	8,466	8,469	8,724	8,988	8,988	8,988
					8,988	8,988	8,988
	Non-Residential Plus Common Area Stormwater service fees support operations and capital improvements. 3% rate increase for FY2025						
235-000-449-15	Stormwater-MS4 Permit Holder	48,551	48,552	50,022	51,523	51,523	51,523
					51,523	51,523	51,523
	MS4 Stormwater Permit Holder service fees support operations and capital improvements. 3% rate increase for FY2025						
235-000-449-24	Stormwater-Mobile Home Parks	47,934	47,938	49,372	50,869	50,869	50,869
					50,869	50,869	50,869
	Mobile Home Parks Stormwater service fees support operations and capital improvements. 3% rate increase for FY2025						
CHARGES FOR SERVICES		1,163,513	1,201,973	1,200,866	1,314,483	1,314,483	1,314,483
INVESTMENT EARNINGS							
235-000-471-00	Investment Earnings		4,987		5,238	5,238	5,238
					5,238	5,238	5,238
	Investment earnings						
INVESTMENT EARNINGS			4,987		5,238	5,238	5,238
REFUNDS AND REIMBURSEMENTS							
235-000-479-01	Refunds & Reimbursements		1,222	1,300	1,000	1,000	1,000
					1,000	1,000	1,000
	Refunds & Reimbursements						
REFUNDS AND REIMBURSEMENTS			1,222	1,300	1,000	1,000	1,000
OTHER FINANCING SOURCES							
235-000-900-03	Fund Balance - Unrestricted			35,000			

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
OTHER FINANCING SOURCES							
	Fund Balance Carryover						
OTHER FINANCING SOURCES				35,000			
Totals for dept 000 -		1,163,513	1,208,182	1,237,166	1,320,721	1,320,721	1,320,721
TOTAL ESTIMATED REVENUES		1,163,513	1,208,182	1,237,166	1,320,721	1,320,721	1,320,721

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 235 - Stormwater							
PERSONNEL SERVICES							
235-235-510-11	Full-Time Wages	210,001	327,126	351,958	348,025	348,025	348,025
					348,025	348,025	348,025
	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			32,240	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	6,022	7,000	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	24,300	29,927	29,626	29,626	29,626
					29,626	29,626	29,626
	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	38,476	42,178	43,854	43,854	43,854
					43,854	43,854	43,854
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
235-235-520-23	Unemployment Insurance			1,174	1,162	1,162	1,162
					1,162	1,162	1,162
	Estimated payments to Idaho Department of Labor for unemployment claims.						
235-235-520-24	Worker's Compensation	4,090	7,083	14,124	12,324	12,324	12,324
					12,324	12,324	12,324
	Premiums paid to Idaho State Insurance Fund for worker’s compensation insurance.						

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 235 - Stormwater							
PERSONNEL SERVICES							
235-235-520-25	Health & Accident Insurance	29,699	53,590	65,653	80,009	80,009	80,009
					80,009	80,009	80,009
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 60% of dependent premiums. Includes medical, dental, and vision benefits.						
235-235-520-26	Life Insurance	734	1,227	2,422	2,397	2,397	2,397
					2,397	2,397	2,397
	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	457,824	546,676	556,637	556,637	556,637
CONTRACTUAL							
235-235-642-10	Professional Services	40,734	13,090	59,740	49,000	49,000	49,000
					49,000	49,000	49,000
	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) - Stormwater Rate Study (15,000) - Annual Detention System Maintenance (10,000) - Soil Disposal Fees (5,000) - Utility LocateTracking program fee (1,000)						
235-235-642-55	VEBA Program	1,700	2,830	1,800	1,800	1,800	1,800
					1,800	1,800	1,800
	Voluntary Employee Benefit Account (VEBA) health savings program.						
235-235-668-10	Insurance		20,277	21,185	2,017	2,017	2,017
					2,017	2,017	2,017
	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		42,434	36,197	82,725	52,817	52,817	52,817

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 235 - Stormwater							
COMMODITIES							
235-235-631-05	Office Supplies	6,424	4,931	4,000	4,200	4,200	4,200
					4,200	4,200	4,200
	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	497	500	4,000	4,000	4,000
					4,000	4,000	4,000
	Publication expense for public outreach efforts.						
235-235-632-02	Uniform Expense	2,310	2,029	2,500	2,750	2,750	2,750
					2,750	2,750	2,750
	Purchase and replacement of work apparel for Stormwater Department full-time and seasonal staff.						
235-235-632-40	Department Supplies	6,983	732	10,000	10,300	10,300	10,300
					10,300	10,300	10,300
	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		5,401	7,000	35,000	35,000	35,000
					35,000	35,000	35,000
	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	476	90,000	55,000	55,000	55,000
					55,000	55,000	55,000
	Parts and materials for operations and maintenance of the Stormwater system.						
235-235-647-10	Travel & Meetings	533	1,152	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.						
235-235-648-10	Dues, Subscriptions & Memberships		845	900	900	900	900

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 235 - Stormwater							
COMMODITIES							
					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	7,831	9,500	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			1,469			
	Shared cost of janitorial service at the PW&S Admin building.						
235-235-652-10	Heat, Lights & Utilities	1,060	6,014	5,000	8,000	8,000	8,000
					8,000	8,000	8,000
	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	247	1,600	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	618	2,000	2,500	2,500	2,500
					2,500	2,500	2,500
	Rental expenses for rental property and specialty equipment not owned by the City.						
235-235-658-30	R & M - Buildings	1,556	12,788	6,000	6,000	6,000	6,000
					6,000	6,000	6,000
	Repair and maintenance of Storm Building(s).						
235-235-658-40	R & M - Equipment	6,955	3,711	10,000	10,000	10,000	10,000

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 235 - Stormwater							
COMMODITIES							
					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	40,000	40,000	40,000
					40,000	40,000	40,000
	Development participation and collection system oversizing costs.						
235-235-669-10	Miscellaneous Services & Charges	392	394	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		85	1,000	500	500	500
					500	500	500
	Cost of recruitment for new Stormwater employees.						
235-235-680-00	Information Systems Services	26,000	16,178	20,940	25,990	25,990	25,990
					25,990	25,990	25,990
	Annual charge for Information Systems services.						
235-235-685-01	Fleet Services Supplies			490	1,527	1,527	1,527
					1,527	1,527	1,527
	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	5,117	5,117	5,117
					5,117	5,117	5,117
	Vehicle charges for repair and maintenance.						
235-235-690-10	Minor Equipment		7,187	8,500			
	Minor equipment which costs less than $5,000 and more than $999. No minor equipment purchased planned for FY2025						

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 235 - Stormwater							
COMMODITIES							
COMMODITIES		103,116	91,116	207,059	224,884	224,884	224,884
CAPITAL OUTLAY							
235-235-770-73	Improvements	20,197	22,240	25,000	27,500	27,500	27,500
					27,500	27,500	27,500
	Improvements other than buildings such as: manholes, catch-basins, detention ponds.						
CAPITAL OUTLAY		20,197	22,240	25,000	27,500	27,500	27,500
TRANSFERS TO							
235-235-890-01	Transfer To: General Fund		130,000	50,000	75,000	75,000	75,000
					75,000	75,000	75,000
	Transfer to General Fund for services provided in-house by General Fund Departments. 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	149,334	149,334	149,334
					149,334	149,334	149,334
	Transfer to Street Fund for utility trench patching, sweeping and other services.						
235-235-890-77	Transfer To: Stormwater Capital	74,400	89,250	71,706	159,549	159,549	159,549
					159,549	159,549	159,549
	Transfer to Stormwater Capital for future capital needs.						
235-235-890-90	Transfer To: Fleet Fund	260,076	80,000	50,000			
	Transfer to Fleet Management Fund 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.						
TRANSFERS TO		481,476	433,250	300,706	383,883	383,883	383,883
CONTINGENCY							
235-235-900-10	Operating Contingency			75,000	75,000	75,000	75,000

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 235 - Stormwater							
CONTINGENCY							
					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	1,040,627	1,237,166	1,320,721	1,320,721	1,320,721
TOTAL APPROPRIATIONS		931,516	1,040,627	1,237,166	1,320,721	1,320,721	1,320,721
NET OF REVENUES/APPROPRIATIONS - FUND 235		231,997	167,555				

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
CHARGES FOR SERVICES							
240-000-445-01	Collection Resident Base Fee	98,643	104,405	108,371	106,729	106,729	106,729
					106,729	106,729	106,729
	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. No increase for FY2025.						
240-000-445-05	Collection Resident Volume Fee	54,914	56,251	65,000	51,157	51,157	51,157
					51,157	51,157	51,157
	Residential over-service penalties and fees generated by volume from residential roll cart collection “on demand” service. No increase for FY2025.						
240-000-445-07	Roll Cart Collection Fees	1,722,028	1,826,387	1,958,440	1,833,575	1,833,575	1,833,575
					1,833,575	1,833,575	1,833,575
	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. No increase for FY2025.						
240-000-445-08	Multi-Family Recycling Base Fee	256,469	256,832	96,800	158,400	158,400	158,400
					158,400	158,400	158,400
	This is the default Apartment Recycling Base Fee. No increase for FY2025.						
240-000-445-09	Apartment Recycling Base Fee				28,800	28,800	28,800
					28,800	28,800	28,800
	This is an alternate Apartment Recycling Base Fee						
240-000-445-10	Collection Mechanical Container Fees	2,507,531	2,509,866	2,424,343	2,256,506	2,256,506	2,256,506
					2,256,506	2,256,506	2,256,506
	Mechanical container volume fees. These fees are related to mechanical containers, commercial roll carts, and compactor service. The 2021 Sanitation Rate Study recommended a 4.00% fee decrease for the upcoming fiscal year.						
240-000-445-11	Loose Yardage	37,774	46,678	55,229	57,239	57,239	57,239
					57,239	57,239	57,239
	Commercial pick-up of loose yardage and mechanical container over-service fees. The 2021 Sanitation Rate Study recommended a 2.5% fee increase for the upcoming fiscal year.						
240-000-445-12	Dumpster Rentals	177,907	187,100	222,479	229,421	229,421	229,421

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
CHARGES FOR SERVICES							
					229,421	229,421	229,421
	Mechanical container rental charges. Rates vary depending on size. No increase for FY2025.						
240-000-445-13	Hauling Fees - Extra Dumps	29,428	30,562	33,877	31,175	31,175	31,175
					31,175	31,175	31,175
	Fees generated from hauling and dumps of compactors, temporary containers, and extra dumps for mechanical containers. Fees vary depending on type of hauling service. No increase for FY2025.						
240-000-445-14	Tipping Fees	208,436	214,967	226,772	227,512	227,512	227,512
					227,512	227,512	227,512
	Tipping fees from roll off containers and compactors. The 2021 Rate Study recommended a 2.5% increase for the upcoming fiscal year.						
240-000-445-15	Hauling Fees - Roll Offs	68,966	91,149				
	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	88,913	118,167	104,923	122,085	122,085	122,085
					122,085	122,085	122,085
	Compactor hauling services and compactor tipping fees from the University of Idaho. No increase for FY2025.						
240-000-445-17	SWPF Minimum Fee	208,061	215,192	214,271	206,291	206,291	206,291
					206,291	206,291	206,291
	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. No increase for FY2025.						
240-000-445-38	Rural MSW Collection Tip Fees	473,690	577,834	599,634	635,723	635,723	635,723
					635,723	635,723	635,723
	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. 2021 Rate Study and contractual obligations to Latah County and the Cities call for 2.5% increase in each year from FY2024 through FY2028.						
240-000-445-39	Rural Collection Unit Fee	86,696	95,605	134,329	96,314	96,314	96,314
					96,314	96,314	96,314

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 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	64,331	82,447	78,063	84,353	84,353	84,353
					84,353	84,353	84,353
	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. The 2021 Rate Study and contactual obligations to Latah County and the Cities call for 2.5% increase each year from FY2024 through FY2028.						
240-000-445-42	Tire Handling Fees	19,215	23,595	21,952	25,089	25,089	25,089
					25,089	25,089	25,089
	This rate is based on actual cost of disposal. The City actively participates in Tire Amnesty Day.						
240-000-445-43	NMSW Tipping Fees	150,161	179,821	152,257	188,116	188,116	188,116
					188,116	188,116	188,116
	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 2.5% per the 2021 rate study.						
240-000-445-45	Rural MSW Self Haul Fees	42,711	45,295	40,319	49,690	49,690	49,690
					49,690	49,690	49,690
	Tipping fees generated by all non-Moscow Latah County residents' self-hauled municipal solid waste (MSW). Fees to increase 2.5% per the 2021 rate study.						
240-000-445-47	Moscow MSW Self Haul	45,624	45,078	46,970	43,457	43,457	43,457
					43,457	43,457	43,457
	Fees generated by Moscow residents' self-hauled MSW tipping fee charges. Fees to increase 2.5% per the 2021 rate study.						
240-000-445-49	MSW Commercial Self Haul	205,079	223,956	207,501	240,552	240,552	240,552
					240,552	240,552	240,552
	Fees generated by MSW tipping charges for MSW hauled by City and Latah County commercial businesses. Fees to increase 2.5% per the 2021 rate study.						
240-000-445-50	Appliance Fees	7,771	10,453	8,322	9,523	9,523	9,523
					9,523	9,523	9,523

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
CHARGES FOR SERVICES							
	Charges for appliances (white goods) containing chloro-fluoro carbon (CFC's). Fees generated per the adopted fee resolution for each large appliance and for CFC removal for appliances that do not have a certified removal sticker.						
CHARGES FOR SERVICES		6,554,348	6,941,640	6,799,852	6,681,707	6,681,707	6,681,707
INVESTMENT EARNINGS							
240-000-471-00	Investment Earnings	30,098	132,203	90,000	138,866	138,866	138,866
					138,866	138,866	138,866
	Interest earned on Sanitation revenue investments.						
INVESTMENT EARNINGS		30,098	132,203	90,000	138,866	138,866	138,866
REFUNDS AND REIMBURSEMENTS							
240-000-479-01	Refunds & Reimbursements	4,560	(84)				
	No funds anticipated for FY2025.						
REFUNDS AND REIMBURSEMENTS		4,560	(84)				
OTHER REVENUES							
240-000-479-40	Late Fees	(467)		250	250	250	250
					250	250	250
	These 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			
	Fund Balance Carryover						
OTHER FINANCING SOURCES				735,100			
Totals for dept 000 -		6,588,539	7,073,759	7,625,202	6,820,823	6,820,823	6,820,823
TOTAL ESTIMATED REVENUES		6,588,539	7,073,759	7,625,202	6,820,823	6,820,823	6,820,823

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 240 - Sanitation							
PERSONNEL SERVICES							
240-240-510-11	Full-Time Wages	147,279	149,080	168,656	170,482	170,482	170,482
					170,482	170,482	170,482
	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	10,775	10,688	12,902	13,042	13,042	13,042
					13,042	13,042	13,042
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
240-240-520-22	PERSI (State Retirement)	17,671	17,201	19,817	21,059	21,059	21,059
					21,059	21,059	21,059
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
240-240-520-23	Unemployment Insurance			506	511	511	511
					511	511	511
	Estimated payments to Idaho Department of Labor for unemployment claims.						
240-240-520-24	Worker's Compensation	1,340	2,321	3,844	3,416	3,416	3,416
					3,416	3,416	3,416
	Premiums paid to Idaho State Insurance Fund for worker’s compensation insurance.						
240-240-520-25	Health & Accident Insurance	21,953	22,683	36,840	42,772	42,772	42,772
					42,772	42,772	42,772
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 60% of dependent premiums. Includes medical, dental, and vision benefits.						
240-240-520-26	Life Insurance	597	601	1,150	1,162	1,162	1,162
					1,162	1,162	1,162
	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
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 240 - Sanitation							
PERSONNEL SERVICES							
PERSONNEL SERVICES		199,615	202,574	243,715	252,444	252,444	252,444
CONTRACTUAL							
240-240-642-10	Professional Services	37,105	23,882		50,000	50,000	50,000
					50,000	50,000	50,000
	Consulting and Engineering services for Capital Outlay planning projects.						
240-240-642-55	VEBA Program	350	500	600	600	600	600
					600	600	600
	Voluntary Employee Benefit Account (VEBA) health savings program.						
240-240-642-81	Franchise Fee Expense	239,921	250,799	284,756	487,509	487,509	487,509
					487,509	487,509	487,509
	Represents 10% of the gross revenues generated by collection of solid waste within the city of Moscow.						
240-240-662-10	Collection Services Inside City	2,038,378	2,206,783	2,392,363	2,548,432	2,548,432	2,548,432
					2,548,432	2,548,432	2,548,432
	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 3.82% for FY2025 as required by the franchise agreement.						
240-240-662-40	Waste Reduction Education			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	2,407	2,786	5,220	6,845	6,845	6,845
					6,845	6,845	6,845
	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		2,318,161	2,484,750	2,692,939	3,093,386	3,093,386	3,093,386
COMMODITIES							
240-240-631-10	Postage Expense	117	70	5,000	5,000	5,000	5,000
					5,000	5,000	5,000

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 240 - Sanitation							
COMMODITIES							
	Postage expense for various programs in Sanitation Fund.						
240-240-631-20	Printing & Binding	1,143	747	10,000	10,000	10,000	10,000
					10,000	10,000	10,000
	Printing Services and other such items as Recycling Calendar Magnets.						
240-240-632-40	Department Supplies	413	401	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	699	357	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	603	641	1,000	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	1,287	217	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			400	425	425	425
					425	425	425
	Janitorial Services & Supplies						
240-240-669-10	Miscellaneous Services & Charges			500	500	500	500

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 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	12,490	13,420	14,510	14,310	14,310	14,310
					14,310	14,310	14,310
	Annual charge for Information Systems services.						
240-240-690-10	Minor Equipment	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		17,331	15,853	41,910	41,735	41,735	41,735
TRANSFERS TO							
240-240-890-01	Transfer To: General Fund	835,000	795,000	610,000	147,021	147,021	147,021
					147,021	147,021	147,021
	Transfer to General Fund for services provided in-house by General Fund Departments, 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 Recreation & 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	228,095	228,095	234,938	14,162	14,162	14,162
					14,162	14,162	14,162
	Transfer to Street Fund for Moscow Recycling Center parking lot repairs and materials. Plastic film bale transport.						
240-240-890-82	Transfer To: Sanitation Capital	359,935	145,000	850,000	70,650	70,650	70,650
					70,650	70,650	70,650
	Transfer to Sanitation Capital Fund for the accumulation of funds for the purchase of future capital assets.						
TRANSFERS TO		1,448,030	1,193,095	1,719,938	256,833	256,833	256,833

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 240 - Sanitation							
Totals for dept 240 - Sanitation		3,983,137	3,896,272	4,698,502	3,644,398	3,644,398	3,644,398

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 245 - Sanitation - Recycle Center							
CONTRACTUAL							
240-245-662-05	Operations & Maintenance	162,534	183,468	197,017	194,615	194,615	194,615
					194,615	194,615	194,615
	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 3.82% 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		162,534	183,468	197,017	194,615	194,615	194,615
COMMODITIES							
240-245-652-10	Heat, Lights & Utilities		1,476	2,000	1,565	1,565	1,565
					1,565	1,565	1,565
	Utility expense for natural gas, electricity and stormwater.						
240-245-658-20	R & M - Grounds	1,550	645	25,000	35,000	35,000	35,000
					35,000	35,000	35,000
	Annual maintenance and minor repair expenses for Recycling Center grounds.						
COMMODITIES		1,550	2,121	27,000	36,565	36,565	36,565
Totals for dept 245 - Sanitation - Recycle Center		164,084	185,589	224,017	231,180	231,180	231,180

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 250 - Sanitation - Compost							
CONTRACTUAL							
240-250-662-05	Operations & Maintenance	53,265	54,118	55,184	59,552	59,552	59,552
					59,552	59,552	59,552
	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		53,265	54,118	55,184	59,552	59,552	59,552
Totals for dept 250 - Sanitation - Compost		53,265	54,118	55,184	59,552	59,552	59,552

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 255 - Sanitation - Transfer Station							
CONTRACTUAL							
240-255-662-05	Operations & Maintenance	518,105	559,862	607,227	659,828	659,828	659,828
					659,828	659,828	659,828
	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 3.82% as required by the franchise agreement.						
240-255-662-14	Solid Waste Development	870		100,000	50,000	50,000	50,000
					50,000	50,000	50,000
	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	279,665	301,004	325,825	315,801	315,801	315,801
					315,801	315,801	315,801
	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 3.82% as required by the franchise agreement.						
240-255-662-16	Waste Connection Trans	1,269,217	1,490,630	1,361,052	1,602,988	1,602,988	1,602,988
					1,602,988	1,602,988	1,602,988
	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 3.28% of the Consumer Price Index (CPI) as required by the MSW Export Agreement.						
240-255-662-17	Fuel Relief			103,395	107,076	107,076	107,076
					107,076	107,076	107,076
	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 FY2025.						
CONTRACTUAL		2,067,857	2,351,496	2,497,499	2,735,693	2,735,693	2,735,693
CONTINGENCY							
240-255-900-10	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
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 255 - Sanitation - Transfer Station							
Totals for dept 255 - Sanitation - Transfer Station		2,067,857	2,351,496	2,647,499	2,885,693	2,885,693	2,885,693
TOTAL APPROPRIATIONS		6,268,343	6,487,475	7,625,202	6,820,823	6,820,823	6,820,823
NET OF REVENUES/APPROPRIATIONS - FUND 240		320,196	586,284				

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 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	9,257	8,914	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	3,542	684				
	Van Pool program was cancelled. No vehicles scheduled to be purchased.						
290-000-448-01	Fleet Services Supplies	150,000	200,000	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	733,825	772,561	744,824	720,778	720,778	720,778
					720,778	720,778	720,778
	Revenue charged to City departments for maintenance of City vehicles.						
290-000-448-03	MSDCP Replacement Program	4,012					
	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		900,636	982,159	959,824	935,778	935,778	935,778
INVESTMENT EARNINGS							
290-000-471-00	Investment Earnings	51,647	206,432	153,000	216,836	216,836	216,836
					216,836	216,836	216,836
	Allocated interest earned from investments.						
INVESTMENT EARNINGS		51,647	206,432	153,000	216,836	216,836	216,836

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
REFUNDS AND REIMBURSEMENTS							
290-000-479-01	Refunds & Reimbursements	1,662	10,810	2,000	780,000	780,000	780,000
					780,000	780,000	780,000
	Refunds or reimbursements from outside sources. -Includes funding from the U of I for half of the cost of the new Ladder Truck Unit #528. (774,948)						
REFUNDS AND REIMBURSEMENTS		1,662	10,810	2,000	780,000	780,000	780,000
TRANSFERS IN							
290-000-498-01	Transfer In: General Fund	487,000	425,000	482,000	315,000	315,000	315,000
					315,000	315,000	315,000
	Transfer in Police, Fire, Engineering, and Community Development Departments for vehicle and equipment purchases and accumulation. - Accumulation for Apparatus Replacement of Unit #528 Pierce 105' Ladder Truck$1,600,000. Current accumulation in fund from FY2023 $683,976 (100,000) - Includes 70,000 for additional Unit #501 with new Ford Police Interceptor Utility Fire Command Vehicle. - Includes 35,000 for replacement of Unit #414 2015 Ford sedan with new small AWD SUV. - Includes 30,000 for replacement of Unit #482 2010 Chevrolet FWD sedan with small AWD SUV. - Includes 70,000 for additional Unit #492 Police Utility AWD Ford Transit Van. (70,000) - Inlcudes 10,000 for Fleet Upfit of new Unit #601.						
290-000-498-33	Transfer In: Rec & Culture Fund		142,000	110,000			
	Transfer in Recreation & Culture Fund for vehicle and equipment purchases and accumulation. The following vehicles will be purchased with funds from the General Fund fleet accumulation for FY2025. - Replacement of Unit #715 2003 Chevrolet C7500 Bucket Truck with new Medium Duty Class 6 Bucket Truck. (380,000) - Replacement of Unit #705 2005 Ford Ranger 2WD with new 1/2 Ton Ford Lightning 4WD BEV. (50,000) - Additional Parks Unit #745 Sloped Mower. (75,000)						
290-000-498-34	Transfer In: MSD Community Playfields	4,011	8,022	8,022	8,022	8,022	8,022
					8,022	8,022	8,022
	Transfer in 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	131,428	199,209	230,000	212,000	212,000	212,000
					212,000	212,000	212,000

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
TRANSFERS IN							
	Transfer in Streets Fund for vehicle and equipment purchases and accumulation. - Replacement of Unit #205 2010 Chevrolet 1500 4WD with new 1/2 Ton Ford Lightning 4WD BEV. (50,000) - Replacement of Unit #237 1986 Cat Grader with new Front End Loader and Snow Plow Attachment. (280,000) - Replacement of Unit #223 2015 Shwarze A7 Air Sweeper with new Regenerative Air Sweeper. (480,000)						
290-000-498-60	Transfer In: Water Fund	85,000	109,000	200,000	281,500	281,500	281,500
					281,500	281,500	281,500
	Transfer in Water Fund for vehicle and equipment purchases and accumulation. -Additional Water Unit #126 Tandem Axle Class 8 Hydroexcavation Unit. (650,000)						
290-000-498-70	Transfer In: Sewer Fund	75,000	50,000	132,000	100,000	100,000	100,000
					100,000	100,000	100,000
	Transfer in Sewer Fund for vehicle and equipment purchases and accumulation. - Includes 200,000 accumulation for replacement (200,000) of Unit #119 2006 Freightliner sludge truck with a new sludge truck and plow. - Includes 191,253 accumulation for replacement (700,000) of Unit #148 2020 VACCON Rodder Tandem Axle Truck.						
290-000-498-75	Transfer In: Stormwater Fund	260,076	80,000	50,000			
	Transfer in Stormwater Fund for vehicle and equipment purchases and accumulation. -No anticipated fund transfers from Storm for FY2025.						
290-000-498-95	Transfer In: IS Fund	4,000	4,000	5,000	5,000	5,000	5,000
					5,000	5,000	5,000
	Transfer in Information Systems Fund for vehicle and equipment purchases and accumulation. - Accumulation for future Replacement of IS vehicles. (5,000)						
TRANSFERS IN		1,046,515	1,017,231	1,217,022	921,522	921,522	921,522
OTHER FINANCING SOURCES							
290-000-900-05	Fund Balance - Restricted			3,037,666	5,192,747	5,192,747	5,192,747
					5,192,747	5,192,747	5,192,747

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 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 (2,429,418) – Includes Fleet
  - Includes 1,600,000 for replacement (1,600,000) of Unit #528 Pierce Ladder Truck with new Pierce Ladder truck.
  - Includes 192,738 accumulation for replacement of Unit #525 Rescue Truck with new single axle Rescue Truck.
  - Includes 100,000 accumulation for replacement (110,000) of Unit #522 2009 Utility Ford.
  - Includes 70,000 for additional Unit #501 with new Ford Police Interceptor Utility Fire Command Vehicle.
  - Includes 35,000 for replacement of Unit #414 2015 Ford sedan with new small AWD SUV.
  - Includes 30,000 for replacement of Unit #482 2010 Chevrolet FWD sedan with small AWD SUV.
  - Includes 70,000 for additional Unit #492 Police Utility AWD Ford Transit Van. (70,000)
  - Includes $80,000 accumulation for replacement (160,000) of City Hall Generator.

- Recreation & Culture (415,429)
  - Includes 380,000 accumulation for replacement (380,000) of Unit #715 2003 C7500 Bucket Truck with new Class 6 single axle 65ft bucket truck.
  - Includes 35,429 accumulation for replacement of mowers.

- Moscow School District Community Playfields (113,834)
  - 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 (1,166,917)
  - Includes 480,000 accumulation for replacement (480,000) of Unit #223 A7000 with new regenerative air sweeper.
  - Includes 106,917 accumulation for replacement (240,000) of Unit #224 Elgin Mechanical with new mechanical sweeper.
  - Includes 250,000 accumulation for replacement (250,000) of Unit #221 2007 Freightliner Dump Truck.
  - Includes 50,000 for replacement of 2010 Chevrolet 4WD 1/2 Ton with new Ford Lightning 1/2 Ton 4WD BEV.
  - Includes $280,000 accumulation for replacement (280,000) of Grader Unit #237 with new loader and snow plow/gate.

- Sanitation Fund (31,500)

- Information Systems (32,193)

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
OTHER FINANCING SOURCES							
	- Includes $5,000 accumulation for replacement (40,000) of Unit #902 2015 Chevrolet Equinox. Unit has accumulation of 28,193 from FY24.						
	- Sewer Fund (391,253)						
	- Includes 200,000 accumulation for replacement (200,000) of Unit #119 2006 Freightliner sludge truck with a new sludge truck and plow.						
	- Includes 191,253 accumulation for replacement (700,000) of Unit #148 2020 VACCON Rodder Tandem Axle Truck.						
	- Storm Fund (46,542)						
	- Includes 46,542 accumulation for replacement (700,000) of Unit #280 2022 VACCON Rodder Tandem Axle Truck.						
	- Water Fund (565,660)						
	- Includes 565,660 accumulation for additional Water Department Tandem Axle Class 8 Hydro-excavation Truck.						
OTHER FINANCING SOURCES				3,037,666	5,192,747	5,192,747	5,192,747
Totals for dept 000 -		2,600,460	2,216,632	5,369,512	8,046,883	8,046,883	8,046,883
TOTAL ESTIMATED REVENUES		2,600,460	2,216,632	5,369,512	8,046,883	8,046,883	8,046,883

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 130 - Internal Service General							
PERSONNEL SERVICES							
290-130-510-11	Full-Time Wages	222,509	204,160	270,939	267,851	267,851	267,851
					267,851	267,851	267,851
	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	4,169	19,658	5,633	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.						
290-130-510-19	Overtime	1,011	2,881	4,000	4,000	4,000	4,000
					4,000	4,000	4,000
	Overtime salaries for weekend and after hours emergencies. No FY2025 increase needed for Fleet.						
290-130-520-21	FICA Taxes	16,997	17,356	21,464	21,228	21,228	21,228
					21,228	21,228	21,228
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
290-130-520-22	PERSI (State Retirement)	26,390	24,846	32,720	34,276	34,276	34,276
					34,276	34,276	34,276
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
290-130-520-23	Unemployment Insurance			842	832	832	832
					832	832	832
	Estimated payments to Idaho Department of Labor for unemployment claims.						
290-130-520-24	Worker's Compensation	2,704	4,684	7,534	6,407	6,407	6,407
					6,407	6,407	6,407
	Premiums paid to Idaho State Insurance Fund for worker’s compensation insurance.						
290-130-520-25	Health & Accident Insurance	31,992	28,331	39,109	38,279	38,279	38,279
					38,279	38,279	38,279

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 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 60% of dependent premiums. Includes medical, dental, and vision benefits.						
290-130-520-26	Life Insurance	914	818	1,832	1,815	1,815	1,815
					1,815	1,815	1,815
	Premiums paid to United Heritage Insurance for life insurance on behalf of employees. Benefits are equal to employee's annual salary.						
PERSONNEL SERVICES		306,686	302,734	384,073	380,321	380,321	380,321
CONTRACTUAL							
290-130-642-10	Professional Services	7,750	3,300				
	Funds for additional professional services required for the day to day operations of the City's Fleet Department. - No services planned for FY2025.						
290-130-642-55	VEBA Program		2,000	2,400	1,800	1,800	1,800
					1,800	1,800	1,800
	Voluntary Employee Benefit Account (VEBA) health savings program.						
290-130-668-10	Insurance	4,968	5,089	7,883	3,703	3,703	3,703
					3,703	3,703	3,703
	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		12,718	10,389	10,283	5,503	5,503	5,503
COMMODITIES							
290-130-631-05	Office Supplies	1,913	1,883	2,000	2,200	2,200	2,200
					2,200	2,200	2,200
	Office supplies for the Fleet Services Division.						
290-130-632-30	Shop Supplies	11,835	11,153	12,000	14,000	14,000	14,000
					14,000	14,000	14,000

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 130 - Internal Service General							
COMMODITIES							
	Shop Supplies for Fleet Fund, including miscellaneous hand tools. - Scan Tool Software (3,000) - Mechanic Maintenance Supplies (8,300) - Medical Cabinet (1,000)						
290-130-635-10	Operations & Maintenance Parts	218,361	258,843	230,000	260,000	260,000	260,000
					260,000	260,000	260,000
	Labor and parts for the maintenance of vehicles and equipment of the City fleet. - FY2025 reflects an increase of 12% for rise in cost of parts and the change of auto body fixes with the ICRMP deductible increase from 2,500 to 5,000.						
290-130-635-20	Motor Fuels & Lubricants	174,744	198,879	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 FY2025 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	909	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	1,693	1,661	1,800	2,000	2,000	2,000
					2,000	2,000	2,000
	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	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	9,250	1,093	9,000	10,000	10,000	10,000
					10,000	10,000	10,000

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 130 - Internal Service General							
COMMODITIES							
	Professional Development for Fleet Services personnel, including: - Continued staff training and education - Hybrid training - Hydraulic training - Up-fitting equipment conference - NEXGEN training - EV technician training - AVI ASE exams - Weld CERT - Cummins Quickserve						
290-130-650-10	Janitorial Services & Supplies	2,742	1,456	1,600	1,482	1,482	1,482
					1,482	1,482	1,482
	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	17,268	19,464	24,500	22,050	22,050	22,050
					22,050	22,050	22,050
	Utility expenses for natural gas, electricity and Fleets portion of the stormwater fee at the City Shop facility. Includes a projected 2% electric increase from Avista, a 3% stormwater fee increase and the addition of 3rd bay heating.						
290-130-653-10	Trash & Container Service	7,231	6,275	8,000	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	43,539	43,938	25,000	35,000	35,000	35,000
					35,000	35,000	35,000
	Building maintenance and repairs. -Building and Fuel Island Maintenance (15,000) -Installing new EV Charging Stations Gateway's (20,000)						
290-130-658-40	R & M - Equipment	7,379	7,052	8,000	8,000	8,000	8,000
					8,000	8,000	8,000

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 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) - No FY2025 increase						
290-130-680-00	Information Systems Services	22,440	22,860	29,700	26,150	26,150	26,150
					26,150	26,150	26,150
	Annual charge for Information Systems services.						
290-130-690-10	Minor Equipment			10,000	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 FY2025 include the following. - Upfit of Unit# 601 2012 Chevrolet 3/4 ton 4WD - Hand tools - On board Air Compressor - Service Body Tommy Gate - Bench Lathe						
COMMODITIES		519,664	575,466	562,900	600,182	600,182	600,182
CAPITAL OUTLAY							
290-130-770-76	Other Equipment		14,774				
	General Government equipment purchases. - No planned purchases for FY2025.						
CAPITAL OUTLAY			14,774				
DEBT SERVICE							
290-130-790-86	Vehicle Leases	1,260					
	Lease of vehicles or equipment for additions to the fleet or replacement of existing stock. No Leases planned for FY2025.						
DEBT SERVICE		1,260					

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 130 - Internal Service General							
TRANSFERS TO							
290-130-890-01	Transfer To: General Fund				171,917	171,917	171,917
					171,917	171,917	171,917
	Transfer to General Fund for services provided in-house by General Fund Departments.						
TRANSFERS TO					171,917	171,917	171,917
CONTINGENCY							
290-130-900-10	Operating Contingency			157,568	9,743	9,743	9,743
					9,743	9,743	9,743
	Funds for unanticipated operational needs.						
CONTINGENCY				157,568	9,743	9,743	9,743
ENDING FUND BALANCE							
290-130-990-05	Ending Fund Balance - Restricted			3,880,688	3,069,217	3,069,217	3,069,217
					3,069,217	3,069,217	3,069,217

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET

APPROPRIATIONS
Dept 130 - Internal Service General
ENDING FUND BALANCE

Accumulation of funds for replacement of existing fleet assets.

- General Fund (1,411,866) – Includes Fleet
  - Includes 297,892 accumulation for replacement (750,000) of Unit #525 Rescue Truck with new single axle Rescue Truck.
  - Includes 200,000 accumulation for replacement (200,000) of Unit #522 2009 Utility Ford.
  - Includes $160,000 accumulation for replacement (160,000) of City Hall Generator.

- Recreation & Culture (162,929)
  - Includes 80,000 accumulation for replacement of Unit #717 2016 Toolcat.
  - Includes 82,929 accumulation for replacement of mowers.

- Moscow School District Community Playfields (121,856)
  - 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 (568,917)
  - Includes 40,000 accumulation for replacement of Unit #201 2002 Ford Explorer.
  - Includes 100,000 accumulation for additional unit (160,000) front-end loader self-powered snow blower with truck chute.
  - Includes 80,000 accumulation for replacement (80,000) of Unit #209 2011 Ford 1 Ton 4WD flat bed dump body with MVP Plus plow and Tornado salter.
  - Includes 250,000 accumulation for replacement (250,000) of Unit #221 2007 Freightliner Dump Truck.
  - Includes 98,917 accumulation for additional unit (500,000) Regenerative Air Sweeper.

- Sanitation Fund (31,500)

- Information Systems (37,193)
  - Includes $5,000 accumulation for replacement (40,000) of Unit #902 2015 Chevrolet Equinox. Unit has accumulation of 32,193 from FY2024.

- Sewer Fund (491,253)
  - Includes 200,000 accumulation for replacement (200,000) of Unit #119 2006 Freightliner sludge truck with a new sludge truck and plow.
  - Includes 191,253 accumulation for replacement (700,000) of Unit #148 2020 VACCON Rodder Tandem Axle Truck.

- Storm Fund (46,542)

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 130 - Internal Service General							
ENDING FUND BALANCE							
	- Includes 46,542 accumulation for replacement (700,000) of Unit #280 2022 VACCON Rodder Tandem Axle Truck.						
	- Water Fund (197,160)						
	- Includes 47,160 accumulation for replacement (50,000) of Unit #129 Pacific Power Tech vacuum trailer.						
	- Includes 150,000 accumulation for replacement (280,000) of Unit #120 2016 Freightliner 108SD Dump Truck with snow plow.						
ENDING FUND BALANCE				3,880,688	3,069,217	3,069,217	3,069,217
Totals for dept 130 - Internal Service General		840,328	903,363	4,995,512	4,236,883	4,236,883	4,236,883

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 132 - Public Safety							
CAPITAL OUTLAY							
290-132-770-75	Vehicles - Public Safety	38,533	483,577	152,000	1,845,000	1,845,000	1,845,000
					1,845,000	1,845,000	1,845,000
	Public Safety and Engineering vehicles or equipment for additions to the fleet or replacement of existing stock. Planned Purchases for FY2025 include: - Replacement of Unit #414 2015 Ford Fusion FWD with new crossover AWD SUV. (35,000) - Replacement of Unit #482 2010 Chevrolet Malibu FWD with new crossover AWD SUV. (30,000) - Additional Police Unit #492 Ford Transit Van AWD Training Vehicle. (70,000) - Additional Fire Unit #501 Ford Police Interceptor Utility AWD Fire Command Vehicle. (70,000) - Additional Fire Unit #514 Generator Implementation Planning for Station 2. (40,000) - Replacement of Unit #528 Pierce Ladder Truck with new Pierce Ladder Truck. (1,600,000)						
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 FY2025.						
CAPITAL OUTLAY		44,402	483,577	152,000	1,845,000	1,845,000	1,845,000
Totals for dept 132 - Public Safety		44,402	483,577	152,000	1,845,000	1,845,000	1,845,000

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 133 - Rec & Culture							
CAPITAL OUTLAY							
290-133-770-75	Vehicles - Rec & Culture	36,640	53,638	60,000	430,000	430,000	430,000
					430,000	430,000	430,000
	Recreation & Culture vehicles for additions to the fleet or replacement of existing stock. Planned Puchases for FY2025 include: - Replacement of Unit #715 2003 Chevrolet C7500 Bucket Truck with new Medium Duty Class 6 Bucket Truck. (380,000) - Replacement of Unit #705 2005 Ford Ranger 2WD with new 1/2 Ton Ford Lightning 4WD BEV. (50,000)						
290-133-770-76	Other Equip - Rec & Culture		46,666		75,000	75,000	75,000
					75,000	75,000	75,000
	Recreation & Culture equipment for additions to the fleet or replacement of existing stock. Planned purchases for FY2025 include: - Additional Parks Unit #745 Sloped Mower. (75,000)						
CAPITAL OUTLAY		36,640	100,304	60,000	505,000	505,000	505,000
Totals for dept 133 - Rec & Culture		36,640	100,304	60,000	505,000	505,000	505,000

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 150 - Streets							
CAPITAL OUTLAY							
290-150-770-75	Vehicles - Streets	147,925	49,796		810,000	810,000	810,000
					810,000	810,000	810,000
	Streets vehicles or equipment for additions to the fleet or replacement of existing stock. Planned purchases for FY2025 include; - Replacement of Unit #205 2010 Chevrolet 1500 4WD with new 1/2 Ton Ford Lightning 4WD BEV. (50,000) - Replacement of Unit #237 1986 Cat Grader with new Front End Loader and Snow Plow Attachment. (280,000) - Replacement of Unit #223 2015 Shwarze A7 Air Sweeper with new Regenerative Air Sweeper. (480,000)						
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 FY2025.						
CAPITAL OUTLAY		216,794	49,796		810,000	810,000	810,000
Totals for dept 150 - Streets		216,794	49,796		810,000	810,000	810,000

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 220 - Water							
CAPITAL OUTLAY							
290-220-770-75	Vehicles - Water	2,385	87,615		650,000	650,000	650,000
					650,000	650,000	650,000
	Water vehicles or equipment for additions to the fleet or replacement of existing stock. Planned purchases for FY2025 include: -Additional Water Unit #126 Tandem Axle Class 8 Hydroexcavation Unit. (650,000)						
CAPITAL OUTLAY		2,385	87,615		650,000	650,000	650,000
Totals for dept 220 - Water		2,385	87,615		650,000	650,000	650,000

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 230 - Sewer							
CAPITAL OUTLAY							
290-230-770-75	Vehicles - Sewer			150,000			
	Sewer vehicles or equipment for additions to the fleet or replacement of existing stock. No planned puchases scheduled for FY2025.						
290-230-770-76	Other Equipment - Sewer			12,000			
	Sewer vehicles or equipment for additions to the fleet or replacement of existing stock. No planned puchases scheduled for FY2025.						
CAPITAL OUTLAY				162,000			
Totals for dept 230 - Sewer				162,000			

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 235 - Stormwater							
CAPITAL OUTLAY							
290-235-770-75	Vehicles - Stormwater	498,876	60,517				
	Stormwater vehicles or equipment for additions to the fleet or replacement of existing stock. No planned purchases for FY2025.						
CAPITAL OUTLAY		498,876	60,517				
Totals for dept 235 - Stormwater		498,876	60,517				
TOTAL APPROPRIATIONS		1,639,425	1,685,172	5,369,512	8,046,883	8,046,883	8,046,883
NET OF REVENUES/APPROPRIATIONS - FUND 290		961,035	531,460				

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
CHARGES FOR SERVICES							
295-000-448-70	Information Systems Service Fees	1,417,760	1,674,138	1,766,470	1,673,480	1,673,480	1,673,480
					1,673,480	1,673,480	1,673,480
	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		1,417,760	1,674,138	1,766,470	1,673,480	1,673,480	1,673,480
INVESTMENT EARNINGS							
295-000-471-00	Investment Earnings	44,915	205,414	118,450	215,767	215,767	215,767
					215,767	215,767	215,767
	Interest earned on IS Fund investments.						
INVESTMENT EARNINGS		44,915	205,414	118,450	215,767	215,767	215,767
REFUNDS AND REIMBURSEMENTS							
295-000-479-01	Refunds & Reimbursements	3,387	10,469	6,000	57,550	57,550	57,550
					57,550	57,550	57,550
	Funds received from refunds and reimbursements for service. Gritman Medical Center and Moscow School District share of expenses from annual Avista use fee (652-20). Includes $50,000 for potential fiber builds.						
REFUNDS AND REIMBURSEMENTS		3,387	10,469	6,000	57,550	57,550	57,550
TRANSFERS IN							
295-000-498-01	Transfer In: General Fund	327,250	14,850	28,965	1,750	1,750	1,750
					1,750	1,750	1,750
	Transfer in General Fund for minor and capital equipment, professional services and software renewals.						
295-000-498-10	Transfer In: Community Events	3,400	1,000		600	600	600
					600	600	600
	Transfer in Community Events for minor and capital equipment, professional services and software renewals.						
295-000-498-25	Transfer In: Arts	6,200					
	Transfer in Arts Department for minor and capital equipment, professional services and software renewals.						

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
TRANSFERS IN							
295-000-498-33	Transfer In: Rec & Culture Fund	4,075	6,700	6,125			
	Transfer in Recreation & Culture Fund for minor and capital equipment, professional services and software renewals.						
295-000-498-50	Transfer In: Streets Fund	5,000	2,500		770	770	770
					770	770	770
	Transfer in Street Fund for minor and capital equipment, professional services and software renewals.						
295-000-498-60	Transfer In: Water Fund	77,500		7,600			
	Transfer in Water Fund for minor and capital equipment, professional services and software renewals.						
295-000-498-70	Transfer In: Sewer Fund	39,300		2,765	16,000	16,000	16,000
					16,000	16,000	16,000
	Transfer in Sewer Fund for minor and capital equipment, professional services and software renewals.						
295-000-498-75	Transfer In: Stormwater Fund	18,000	5,000				
	Transfer in Stormwater Fund for minor and capital equipment, professional services and software renewals.						
TRANSFERS IN		480,725	30,050	45,455	19,120	19,120	19,120
OTHER FINANCING SOURCES							
295-000-900-05	Fund Balance - Restricted			4,206,840	1,562,962	1,562,962	1,562,962
					1,562,962	1,562,962	1,562,962
	Restricted fund balance for future equipment purchases in accordance with the obsolescence plan. The increase of this fund is to accumulate funds for the Radio upgrade project and to purchase handheld radios after infrastructure change has been made.						
OTHER FINANCING SOURCES				4,206,840	1,562,962	1,562,962	1,562,962
Totals for dept 000 -		1,946,787	1,920,071	6,143,215	3,528,879	3,528,879	3,528,879
TOTAL ESTIMATED REVENUES		1,946,787	1,920,071	6,143,215	3,528,879	3,528,879	3,528,879

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 130 - Internal Service General							
PERSONNEL SERVICES							
295-130-510-11	Full-Time Wages	319,573	454,127	432,354	417,745	417,745	417,745
					417,745	417,745	417,745
	Wages for Information Systems personnel, including Information Systems Manager; Information Systems Senior Specialist; Information Systems Specialist; 2 Information Systems Technical Specialists; and Utility Locate Technician at 10% (shared with Street, Water, Sewer and Stormwater).						
295-130-510-19	Overtime	1,355	1,092	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	23,520	32,809	33,113	31,996	31,996	31,996
					31,996	31,996	31,996
	Federal Insurance Contributions Act (Social Security and Medicare) taxes paid by City on behalf of employees.						
295-130-520-22	PERSI (State Retirement)	38,298	53,342	50,860	51,664	51,664	51,664
					51,664	51,664	51,664
	Public Employee Retirement System of Idaho contributions paid by City on behalf of employees.						
295-130-520-23	Unemployment Insurance			1,299	1,255	1,255	1,255
					1,255	1,255	1,255
	Estimated payments to Idaho Department of Labor for unemployment claims.						
295-130-520-24	Worker's Compensation	427	739	1,116	914	914	914
					914	914	914
	Premiums paid to Idaho State Insurance Fund for worker’s compensation insurance.						
295-130-520-25	Health & Accident Insurance	45,963	70,461	70,015	84,919	84,919	84,919
					84,919	84,919	84,919
	Premiums paid to Regence Group for employee group health plan. Pursuant to policy, City pays 100% of employee premiums and 60% of dependent premiums. Includes medical, dental, and vision benefits.						
295-130-520-26	Life Insurance	1,214	1,787	2,933	2,839	2,839	2,839
					2,839	2,839	2,839
	Premiums paid to United Heritage Insurance for life insurance on behalf of employees. Benefits are equal to employee’s annual salary.						

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 130 - Internal Service General							
PERSONNEL SERVICES							
PERSONNEL SERVICES		430,350	614,357	592,190	591,832	591,832	591,832
CONTRACTUAL							
295-130-642-10	Professional Services	4,312	25,469	92,500	80,500	80,500	80,500
					80,500	80,500	80,500
	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 (60,000) - Electrician services (1,000) - Phone system maintenance (2,500) - Water tank cell tower inspections (2,000)						
295-130-642-31	Professional Services - General Govt	30,042					
	Software purchases for General Government.						
295-130-642-55	VEBA Program	8,881	3,830	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	370,881	484,876	594,205	543,825	543,825	543,825
					543,825	543,825	543,825
	Funds for computer software support renewals including antivirus, Microsoft and other product licensing throughout the City departments.						
295-130-668-10	Insurance	8,673	9,519	11,374	4,203	4,203	4,203
					4,203	4,203	4,203
	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		422,789	523,694	701,079	631,528	631,528	631,528
COMMODITIES							
295-130-631-05	Office Supplies	9,962	1,171	1,500	1,500	1,500	1,500
					1,500	1,500	1,500

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 130 - Internal Service General							
COMMODITIES							
	General supplies for the Information Systems Department.						
295-130-631-10	Postage Expense	70	9	600	500	500	500
					500	500	500
	Regular postage expenses and shipping costs.						
295-130-632-40	Department Supplies	6,987	6,957	8,500	8,500	8,500	8,500
					8,500	8,500	8,500
	Miscellaneous supplies and materials associated in supporting Information Systems infrastructure etc, television and cable equipment, and broadcasting meetings from Council Chambers.						
295-130-647-10	Travel & Meetings		124	3,000	2,500	2,500	2,500
					2,500	2,500	2,500
	Includes general travel and meeting expenses for the Information Systems staff.						
295-130-648-10	Dues, Subscriptions & Memberships	79	1,299	400	500	500	500
					500	500	500
	Municipal association memberships and professional journal subscriptions for the Information Systems personnel.						
295-130-649-10	Professional Development	113	875	12,000	10,000	10,000	10,000
					10,000	10,000	10,000
	Professional development expenses related to professional certifications and training for the Information Systems personnel. Specific training needs and certifications will be determined throughout FY2025.						
295-130-651-10	Telephones & Communications	85,043	80,613	90,466	77,640	77,640	77,640
					77,640	77,640	77,640
	Expenses for communications cost for the City including PRI/VOIP services, long distance, and General Fund and Information Systems issued cell phones.						
295-130-652-20	Utility Expense	4,440	5,806	6,200	9,200	9,200	9,200
					9,200	9,200	9,200
	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).						

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 130 - Internal Service General							
COMMODITIES							
295-130-658-40	R & M - Equipment			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	419	603	540	451	451	451
					451	451	451
	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	364	357	250	185	185	185
					185	185	185
	Vehicle charges for repair and maintenance.						
295-130-690-30	Minor Equipment - Gen Govt	7,676	8,343	32,775	9,000	9,000	9,000
					9,000	9,000	9,000
	Minor equipment which costs less than $5,000 and more than $999. Purchases for General Fund departments include: New Equipment Purchases - No new equipment purchases for FY2025 Replacement Equipment Purchases from Information Systems Accumulations - Finance - 4 laptops (6,000) - Legal - 2 laptops (3,000)						
295-130-690-95	Minor Equipment - IS	34,487	23,529	25,450	32,000	32,000	32,000
					32,000	32,000	32,000

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 130 - Internal Service General							
COMMODITIES							
	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.) (14,000), and miscellaneous peripherals (PDAs, Digital Cameras, etc.) (5,500). New Equipment Purchases - 2 Network Switches for SAN to Servers - 2 Network Switches for Fiber Connections to various City buildings Replacement Equipment Purchases from IS accumulations - Information Systems – 4 laptops (6,000)						
COMMODITIES		149,640	129,686	182,481	152,776	152,776	152,776
CAPITAL OUTLAY							
295-130-770-74	Equipment	40,646	242,220	2,346,573	1,354,678	1,354,678	1,354,678
					1,354,678	1,354,678	1,354,678
	Capital equipment purchases for the City's general government departments, including: From Accumulation - Partial Reallocation of FY2023 / FY2024 Radio Project funds (1,354,678) Replacement Equipment Purchases from IS service fee accumulations. - No replacement equipment purchases for FY2025						
CAPITAL OUTLAY		40,646	242,220	2,346,573	1,354,678	1,354,678	1,354,678
TRANSFERS TO							
295-130-890-01	Transfer To: General Fund				120,859	120,859	120,859
					120,859	120,859	120,859
	Transfer to General Fund for services provided in-house by General Fund Departments.						
295-130-890-90	Transfer To: Fleet Fund	4,000	4,000	5,000	5,000	5,000	5,000
					5,000	5,000	5,000

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 130 - Internal Service General							
TRANSFERS TO							
	Transfer to Fleet Management Fund for accumulation according to the Fleet Replacement program for Information Systems vehicles.						
TRANSFERS TO		4,000	4,000	5,000	125,859	125,859	125,859
CONTINGENCY							
295-130-900-10	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
ENDING FUND BALANCE							
295-130-990-05	Ending Fund Balance - Restricted			2,042,662	529,486	529,486	529,486
					529,486	529,486	529,486
	Ending Fund Balance. Funds are restricted for future purchases in accordance with the obsolescence plan.						
ENDING FUND BALANCE				2,042,662	529,486	529,486	529,486
Totals for dept 130 - Internal Service General		1,047,425	1,513,957	5,919,985	3,436,159	3,436,159	3,436,159

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 132 - Public Safety							
CONTRACTUAL							
295-132-642-32	Professional Services - Public Safety	5,055		20,240	250	250	250
					250	250	250
	Software purchases for Public Safety: Police - Adobe Acrobat Pro for Evidence Manager position (250)						
CONTRACTUAL		5,055		20,240	250	250	250
COMMODITIES							
295-132-690-32	Minor Equipment - Public Safety	48,544	32,201	111,550	43,600	43,600	43,600
					43,600	43,600	43,600
	Minor equipment which costs less than $5,000 and more than $999. Purchases for public safety departments include: New Equipment Purchases - Fire - 1 laptop (1,500) Replacement Equipment Purchases from IS accumulations - Police - 2 desktops (2,400) - Police - 3 laptops (4,500) - Police - 3 MDTs (9,000) - Police - 1 copier (3,000) - Fire - 4 MDTs (12,000) - Community Development - 2 ENG desktops (5,200) - Community Development - 4 laptops (4,500)						
COMMODITIES		48,544	32,201	111,550	43,600	43,600	43,600
CAPITAL OUTLAY							
295-132-770-74	Equipment - Public Safety	140,535			15,000	15,000	15,000
					15,000	15,000	15,000

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 132 - Public Safety							
CAPITAL OUTLAY							
	Capital equipment purchases for the City's public safety departments, including: New Equipment Purchases - No new equipment purchases for FY2025 Replacement Equipment Purchases - Police - 1 large copier (7,500) - CD- 1 large copier (7,500)						
CAPITAL OUTLAY		140,535			15,000	15,000	15,000
Totals for dept 132 - Public Safety		194,134	32,201	131,790	58,850	58,850	58,850

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 133 - Rec & Culture							
CONTRACTUAL							
295-133-642-33	Professional Services - Rec & Culture	5,403					
	Software purchases for Recreation & Culture: - No new software purchases for FY2025						
CONTRACTUAL		5,403					
COMMODITIES							
295-133-690-33	Minor Equipment - Rec & Culture	14,012	15,728	23,525	3,600	3,600	3,600
					3,600	3,600	3,600
	Minor equipment which costs less than $5,000 and more than $999. Purchases for the Recreation and Culture Fund departments include: New Equipment Purchases - Community Events - iPad w/cellular (600) Replacement Equipment Purchases from IS accumulations - Arts – 1 laptop (1,500) - Community Events – 1 laptop (1,500)						
COMMODITIES		14,012	15,728	23,525	3,600	3,600	3,600
Totals for dept 133 - Rec & Culture		19,415	15,728	23,525	3,600	3,600	3,600

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 150 - Streets							
CONTRACTUAL							
295-150-642-50	Professional Services - Streets				350	350	350
					350	350	350
	Software purchases for Streets: - Software License for Weather Camera (350)						
CONTRACTUAL					350	350	350
COMMODITIES							
295-150-690-50	Minor Equipment - Streets	2,854	7,691	10,450	1,920	1,920	1,920
					1,920	1,920	1,920
	Minor equipment which costs less than $5,000 and more than $999. Purchases for the Street Department include: New Equipment Purchases - IP camera for weather tracking (420) Replacement Equipment Purchases - 1 laptop (1,500)						
COMMODITIES		2,854	7,691	10,450	1,920	1,920	1,920
CAPITAL OUTLAY							
295-150-770-74	Equipment - Streets		6,500				
	Capital equipment purchases for the Street Fund, including: New Equipment Purchases - No new equipment purchases for FY2025 Replacement Equipment Purchases - No replacement equipment purchases for FY2025						
CAPITAL OUTLAY			6,500				
Totals for dept 150 - Streets		2,854	14,191	10,450	2,270	2,270	2,270

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 220 - Water							
CONTRACTUAL							
295-220-642-60	Professional Services - Water	17,231		3,000			
	Software purchases for Water: - No new software purchases for FY2025						
CONTRACTUAL		17,231		3,000			
COMMODITIES							
295-220-690-60	Minor Equipment - Water	7,572	4,490	30,450	1,500	1,500	1,500
					1,500	1,500	1,500
	Minor equipment which costs less than $5,000 and more than $999. Purchases for the Water Department include: New Equipment Purchases - No new equipment purchases for FY2025 Replacement Equipment Purchases from IS accumulations - 1 laptop (1,500)						
COMMODITIES		7,572	4,490	30,450	1,500	1,500	1,500
CAPITAL OUTLAY							
295-220-770-74	Equipment - Water				7,500	7,500	7,500
					7,500	7,500	7,500
	Capital equipment purchases for the Water Fund, including: New Equipment Purchases - No new equipment purchases for FY2025 Replacement Equipment Purchases - 1 large copier (7,500)						
CAPITAL OUTLAY					7,500	7,500	7,500
Totals for dept 220 - Water		24,803	4,490	33,450	9,000	9,000	9,000

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 230 - Sewer							
CONTRACTUAL							
295-230-642-70	Professional Services - Sewer	4,298	26,366		16,000	16,000	16,000
					16,000	16,000	16,000
	Software purchases for Sewer: - WinCan - Sewer Inspection Software (16,000)						
CONTRACTUAL		4,298	26,366		16,000	16,000	16,000
COMMODITIES							
295-230-690-70	Minor Equipment - Sewer	3,191		24,015	1,500	1,500	1,500
					1,500	1,500	1,500
	Minor equipment which costs less than $5,000 and more than $999. Purchases for the Sewer Department include: New Equipment Purchases - No new equipment purchases for FY2025 Replacement Equipment Purchases from IS accumulations - 1 laptop (1,500)						
COMMODITIES		3,191		24,015	1,500	1,500	1,500
Totals for dept 230 - Sewer		7,489	26,366	24,015	17,500	17,500	17,500

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 235 - Stormwater							
CONTRACTUAL							
295-235-690-75	Minor Equipment - Stormwater	1,000			1,500	1,500	1,500
					1,500	1,500	1,500
	Minor equipment which costs less than $5,000 and more than $999. Purchases for the Sewer Department include: New Equipment Purchases - No new equipment purchases for FY2025 Replacement Equipment Purchases from IS accumulations - 1 laptop (1,500)						
CONTRACTUAL		1,000			1,500	1,500	1,500
Totals for dept 235 - Stormwater		1,000			1,500	1,500	1,500
TOTAL APPROPRIATIONS		1,297,120	1,606,933	6,143,215	3,528,879	3,528,879	3,528,879
NET OF REVENUES/APPROPRIATIONS - FUND 295		649,667	313,138				

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
INTERGOVERNMENTAL REVENUES							
320-000-434-00	State Grant Revenues					182,500	182,500
						182,500	182,500
	Alternative Water Supply Study funding from Idaho Water Resource Board						
INTERGOVERNMENTAL REVENUES						182,500	182,500
INVESTMENT EARNINGS							
320-000-471-00	Investment Earnings	62,448	225,943	147,900	237,331	237,331	237,331
					237,331	237,331	237,331
	Interest earned on Water Capital Projects Fund investments.						
INVESTMENT EARNINGS		62,448	225,943	147,900	237,331	237,331	237,331
REFUNDS AND REIMBURSEMENTS							
320-000-479-01	Refunds & Reimbursements	275	8,900	1,100	1,000	1,000	1,000
					1,000	1,000	1,000
	Refunds and Reimbursements						
REFUNDS AND REIMBURSEMENTS		275	8,900	1,100	1,000	1,000	1,000
TRANSFERS IN							
320-000-498-60	Transfer In: Water Fund	1,122,129	1,157,928	2,448,558	2,969,572	2,969,572	2,969,572
					2,969,572	2,969,572	2,969,572
	Transfer in 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		1,122,129	1,157,928	2,448,558	2,969,572	2,969,572	2,969,572
OTHER FINANCING SOURCES							
320-000-900-05	Fund Balance - Restricted			7,112,438	6,125,226	6,125,226	6,125,226
					6,125,226	6,125,226	6,125,226
	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.						

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
OTHER FINANCING SOURCES							
OTHER FINANCING SOURCES				7,112,438	6,125,226	6,125,226	6,125,226
Totals for dept 000 -		1,184,852	1,392,771	9,709,996	9,333,129	9,515,629	9,515,629
TOTAL ESTIMATED REVENUES		1,184,852	1,392,771	9,709,996	9,333,129	9,515,629	9,515,629

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 220 - Water							
CAPITAL OUTLAY							
320-220-770-54	Booster Stations	87,715	2,792,820				
	Booster Station upgrades and replacements per the Capital Plan. No projects planned for FY2025.						
320-220-770-62	Energy Control & Supply	39,769		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	335,691	741,405	195,700			
	Well Capital Improvement Program in accordance with the City Capital Improvement Plan.						
320-220-770-72	Buildings			9,364	266,367	266,367	266,367
					266,367	266,367	266,367
	Water portion of design services for City Shop.						
320-220-770-73	Improvements	1,067,828	1,857,460	550,320	996,570	1,179,070	1,179,070
					996,570	1,179,070	1,179,070
	Waterline improvements in accordance with the City Capital Improvement Plan: - Camas Street Replacement (946,570) - Misc. Repairs/Improvements (50,000) - Alternate Water Supply Study (182,500)						
CAPITAL OUTLAY		1,531,003	5,391,685	830,384	1,262,937	1,445,437	1,445,437
ENDING FUND BALANCE							
320-220-990-05	Ending Fund Balance - Restricted			8,879,612	8,070,192	8,070,192	8,070,192
					8,070,192	8,070,192	8,070,192

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 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 (100,000) Energy Control and Supply (154,925) Well Capital Improvement (3,850,000) Water Tank/Reservoir Improvements (2,375,000) Buildings - Public Works Operations Facility (90,267) Water Line Improvements (1,500,000)						
ENDING FUND BALANCE				8,879,612	8,070,192	8,070,192	8,070,192
Totals for dept 220 - Water		1,531,003	5,391,685	9,709,996	9,333,129	9,515,629	9,515,629
TOTAL APPROPRIATIONS		1,531,003	5,391,685	9,709,996	9,333,129	9,515,629	9,515,629
NET OF REVENUES/APPROPRIATIONS - FUND 320		(346,151)	(3,998,914)				

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
INVESTMENT EARNINGS							
330-000-471-00	Investment Earnings	146,589	605,251	397,800	635,756	635,756	635,756
					635,756	635,756	635,756
	Interest income on Sewer Fund investments.						
INVESTMENT EARNINGS		146,589	605,251	397,800	635,756	635,756	635,756
REFUNDS AND REIMBURSEMENTS							
330-000-479-01	Refunds & Reimbursements		17,800	1,200	1,000	1,000	1,000
					1,000	1,000	1,000
	Miscellaneous refunds & reimbursements.						
REFUNDS AND REIMBURSEMENTS			17,800	1,200	1,000	1,000	1,000
TRANSFERS IN							
330-000-498-70	Transfer In: Sewer Fund	2,676,728	2,397,795	3,165,615	4,068,345	4,068,345	4,068,345
					4,068,345	4,068,345	4,068,345
	Transfer in 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		2,676,728	2,397,795	3,165,615	4,068,345	4,068,345	4,068,345
OTHER FINANCING SOURCES							
330-000-900-03	Fund Balance - Unrestricted			16,237,239	20,978,801	20,978,801	20,978,801
					20,978,801	20,978,801	20,978,801
	Accumulation of funds from the Sewer Fund for long-range Sewer Capital projects in accordance with the Capital Improvement Plan.						
OTHER FINANCING SOURCES				16,237,239	20,978,801	20,978,801	20,978,801
Totals for dept 000 -		2,823,317	3,020,846	19,801,854	25,683,902	25,683,902	25,683,902
TOTAL ESTIMATED REVENUES		2,823,317	3,020,846	19,801,854	25,683,902	25,683,902	25,683,902

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 230 - Sewer							
CAPITAL OUTLAY							
330-230-770-45	Sewer Main Program	919,643	1,341,390	1,395,474	743,840	743,840	743,840
					743,840	743,840	743,840
	Sewer Capital Construction Projects per City Capital Improvement Plan: - Sewer Main Repairs (50,000) - Manhole Replacement Program (150,000) - Troy Road and Harrision (162,740) - Alley W. of Main, 4th to 6th Street (381,100)						
330-230-770-66	WRRF Facility Improvements	4,208	7,684	1,969,000	4,156,708	4,156,708	4,156,708
					4,156,708	4,156,708	4,156,708
	Water Reclamation and Reuse Facility Upgrades in accordance with the City Capital Improvement Plan: - Screw Pump Replacement (3,650,000) - Ultra Violet Treatment System-Design (506,708)						
330-230-770-68	Energy Control & Supply			106,277			
	Sewer Capital Construction Projects per Capital Plan. - Miscellaneous						
330-230-770-69	Lift Station Renovations	97,416			315,302	315,302	315,302
					315,302	315,302	315,302
	Sewer Capital Construction Projects per Capital Plan. - Mall Lift Station-Design (315,302)						
330-230-770-72	Buildings			11,237	319,640	319,640	319,640
					319,640	319,640	319,640
	Sewer Capital Construction Projects per Capital Plan - Public Works Operations Facility at City Shop (319,640)						
CAPITAL OUTLAY		1,021,267	1,349,074	3,481,988	5,535,490	5,535,490	5,535,490
ENDING FUND BALANCE							
330-230-990-05	Ending Fund Balance - Restricted			16,319,866	20,148,412	20,148,412	20,148,412
					20,148,412	20,148,412	20,148,412

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 230 - Sewer							
ENDING FUND BALANCE							
	Accumulation for future sewer capital projects in accordance with the City Capital Improvement Plan. -Sewer Main Program (2,000,000) -WRRF Improvements (16,640,002) -Energy Control and Supply (50,000) -Lift Station Renovations (1,408,410) -Buildings/PW Operation Facilities (50,000)						
ENDING FUND BALANCE				16,319,866	20,148,412	20,148,412	20,148,412
Totals for dept 230 - Sewer		1,021,267	1,349,074	19,801,854	25,683,902	25,683,902	25,683,902
TOTAL APPROPRIATIONS		1,021,267	1,349,074	19,801,854	25,683,902	25,683,902	25,683,902
NET OF REVENUES/APPROPRIATIONS - FUND 330		1,802,050	1,671,772				

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
INTERGOVERNMENTAL REVENUES							
335-000-431-01	Federal Grants		347,687				
	Federal Grants						
INTERGOVERNMENTAL REVENUES			347,687				
INVESTMENT EARNINGS							
335-000-471-00	Investment Earnings		9,371		9,843	9,843	9,843
					9,843	9,843	9,843
	Investment earnings						
INVESTMENT EARNINGS			9,371		9,843	9,843	9,843
TRANSFERS IN							
335-000-498-75	Transfer In: Stormwater Fund	74,400	89,250	71,706	159,549	159,549	159,549
					159,549	159,549	159,549
	Transfer in Stormwater Fund for capital needs.						
TRANSFERS IN		74,400	89,250	71,706	159,549	159,549	159,549
OTHER FINANCING SOURCES							
335-000-900-05	Fund Balance - Restricted			237,233	146,937	146,937	146,937
					146,937	146,937	146,937
	Fund balance carryover restricted for future capital projects						
OTHER FINANCING SOURCES				237,233	146,937	146,937	146,937
Totals for dept 000 -		74,400	446,308	308,939	316,329	316,329	316,329
TOTAL ESTIMATED REVENUES		74,400	446,308	308,939	316,329	316,329	316,329

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 235 - Stormwater							
CAPITAL OUTLAY							
335-235-770-56	Stormwater Conveyance Improvements		347,687				
	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	347,687				
ENDING FUND BALANCE							
335-235-990-05	Ending Fund Balance - Restricted			308,939	316,329	316,329	316,329
	Ending fund balance restricted for future capital projects.				316,329	316,329	316,329
ENDING FUND BALANCE				308,939	316,329	316,329	316,329
Totals for dept 235 - Stormwater		26,198	347,687	308,939	316,329	316,329	316,329
TOTAL APPROPRIATIONS		26,198	347,687	308,939	316,329	316,329	316,329
NET OF REVENUES/APPROPRIATIONS - FUND 335		48,202	98,621				

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
INVESTMENT EARNINGS							
340-000-471-00	Investment Earnings	62,945	241,859	164,500	254,049	254,049	254,049
					254,049	254,049	254,049
	Interest income from Sanitation Fund investments.						
INVESTMENT EARNINGS		62,945	241,859	164,500	254,049	254,049	254,049
TRANSFERS IN							
340-000-498-80	Transfer In: Sanitation Fund	359,935	145,000	850,000	70,650	70,650	70,650
					70,650	70,650	70,650
	Transfer in Sanitation Fund to accumulate and support future sanitation capital improvements.						
TRANSFERS IN		359,935	145,000	850,000	70,650	70,650	70,650
OTHER FINANCING SOURCES							
340-000-900-03	Fund Balance - Unrestricted			7,034,486	10,061,239	10,061,239	10,061,239
					10,061,239	10,061,239	10,061,239
	Fund balance carryover accumulated for future capital projects.						
OTHER FINANCING SOURCES				7,034,486	10,061,239	10,061,239	10,061,239
Totals for dept 000 -		422,880	386,859	8,048,986	10,385,938	10,385,938	10,385,938
TOTAL ESTIMATED REVENUES		422,880	386,859	8,048,986	10,385,938	10,385,938	10,385,938

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 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			3,625,699			
	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.						
340-240-770-73	Improvements			2,180,635			
	Sanitation Fund capital improvements projects.						
340-240-770-85	Post Closure Landfill			2,242,652	150,000	150,000	150,000
					150,000	150,000	150,000
	30 year NMSW Landfill Closure liability.						
CAPITAL OUTLAY				8,048,986	150,000	150,000	150,000
ENDING FUND BALANCE							
340-240-990-05	Ending Fund Balance - Restricted				10,235,938	10,235,938	10,235,938
					10,235,938	10,235,938	10,235,938
	Accumulation to fund the following Sanitation program and facility needs: - Landfill Closure Costs $3,951,477 - Recycling Convenience Center $1,848,375 - Transfer Station Replacement $3,251,760						
ENDING FUND BALANCE					10,235,938	10,235,938	10,235,938
Totals for dept 240 - Sanitation		126,000		8,048,986	10,385,938	10,385,938	10,385,938
TOTAL APPROPRIATIONS		126,000		8,048,986	10,385,938	10,385,938	10,385,938
NET OF REVENUES/APPROPRIATIONS - FUND 340		296,880	386,859				

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
LICENSES AND PERMITS							
350-000-421-15	Subdivision Tree Fees	10,600	1,250		7,000	7,000	7,000
					7,000	7,000	7,000
	Fees generated from developers and building contractors for the purchase of trees to be planted in the public right of way.						
LICENSES AND PERMITS		10,600	1,250		7,000	7,000	7,000
INTERGOVERNMENTAL REVENUES							
350-000-431-00	State & Federal Grant Revenues	2,801,706	3,284,669	888,979	1,537,600	1,537,600	1,537,600
					1,537,600	1,537,600	1,537,600
	Revenues from State and Federal Grants and other outside agency project funding contributions. - TAP Grant Mountain View Construction (820,968) - TAP Grant Highway 95 Underpass (716,632)						
INTERGOVERNMENTAL REVENUES		2,801,706	3,284,669	888,979	1,537,600	1,537,600	1,537,600
INVESTMENT EARNINGS							
350-000-471-00	Investment Earnings	55,481	269,450	197,300	283,030	283,030	283,030
					283,030	283,030	283,030
	Interest earned on General Fund Capital investments.						
INVESTMENT EARNINGS		55,481	269,450	197,300	283,030	283,030	283,030
CONTRIBUTION AND DONATIONS							
350-000-476-01	Donations			525,000	402,000	402,000	402,000
					402,000	402,000	402,000
	Donations received from other sources for various capital improvement projects. - MURA South Main Underpass Design & Construction (200,000) - MURA Alley W. of Main, 4th to 6th St.-Sewer (190,000) - MURA South Couplet Design (12,000)						
350-000-476-36	Donations - Harvest Park	500			500	500	500
					500	500	500
	Donations received from other sources for the development of Harvest Park development.						

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
CONTRIBUTION AND DONATIONS							
CONTRIBUTION AND DONATIONS		500		525,000	402,500	402,500	402,500
REFUNDS AND REIMBURSEMENTS							
350-000-479-01	Refunds & Reimbursements	23,104	453,618	70,700	5,500	5,500	5,500
					5,500	5,500	5,500
	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		23,104	453,618	70,700	5,500	5,500	5,500
TRANSFERS IN							
350-000-498-01	Transfer In: General Fund	1,446,075	951,601	1,050,781	1,169,751	1,213,302	1,213,302
					1,169,751	1,213,302	1,213,302
	Transfer in 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		70,000	70,000	70,000
					70,000	70,000	70,000
	Transfer inTransit Center for future capital needs.						
350-000-498-33	Transfer In: Rec & Culture Fund	100,000	315,000				
350-000-498-34	Transfer In: MSD Community Playfields		110,793	55,427	74,437	74,437	74,437
					74,437	74,437	74,437
	Transfer in MSD Community Playfields for future capital needs.						
350-000-498-50	Transfer In: Streets Fund	1,727,411	1,389,509	1,366,053	708,016	708,016	708,016
					708,016	708,016	708,016
	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.						
350-000-498-56	Transfer In: LID				35,611	35,611	35,611

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
TRANSFERS IN							
					35,611	35,611	35,611
	Transfer In: LID						
350-000-498-89	Transfer In: Hamilton Fund	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 FY2025.						
TRANSFERS IN		3,559,929	2,868,878	2,472,261	2,057,815	2,101,366	2,101,366
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			6,331,230	14,666,638	14,666,638	14,666,638
					14,666,638	14,666,638	14,666,638
	Fund Balance that is restricted to a specific defined project and revenue source as identified within the City Capital Improvement Plan. - Roadway Improvement Projects (2,805,775) - Sidewalk Improvements (75,000) - Streetscape Programs (2,070,000) - Parking Lot Improvements (113,198) - Street Light Retrofitting (45,000) - Park Improvements (2,510,282) - MSDCP (166,220) - Swimming Pool Development (155,000) - Land & Buildings (6,491,737) - Subdivision Trees (25,276) - Parkland Dedication (49,150) - Fire Station #3 (85,000) - Transit Center (75,000)						

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
OTHER FINANCING SOURCES							
OTHER FINANCING SOURCES				6,331,230	14,666,638	14,666,638	14,666,638
Totals for dept 000 -		7,423,326	6,877,865	10,485,470	18,960,083	19,003,634	19,003,634
TOTAL ESTIMATED REVENUES		7,423,326	6,877,865	10,485,470	18,960,083	19,003,634	19,003,634

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 130 - Internal Service General							
CAPITAL OUTLAY							
350-130-770-72	Buildings - General Government	1,000,777	22,823	255,222	4,705,167	4,705,167	4,705,167
					4,705,167	4,705,167	4,705,167
	General Government building projects and renovations. - City Shop Design & Construction						
CAPITAL OUTLAY		1,000,777	22,823	255,222	4,705,167	4,705,167	4,705,167
ENDING FUND BALANCE							
350-130-990-00	End Fund Balance - Unassigned			6,836,814	10,753,117	10,796,668	10,796,668
					10,753,117	10,796,668	10,796,668
	Fund Balance that is restricted to a specific defined future project Roadway Improvement Projects (1,944,409) Sidewalk Improvements (60,142) Streetscape Programs (1,836,291) Parking Lot Improvements (115,500) Street Light Retrofitting (141,000) Park Improvements (3,500,000) MSDCP (240,656) Swimming Pool Development (250,000) Land & Buildings (2,405,844) Subdivision Trees (23,676) Parkland Dedication (49,150) Fire Station #3 (80,000) Transit Center (150,000)						
ENDING FUND BALANCE				6,836,814	10,753,117	10,796,668	10,796,668
Totals for dept 130 - Internal Service General		1,000,777	22,823	7,092,036	15,458,284	15,501,835	15,501,835

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 132 - Public Safety							
CAPITAL OUTLAY							
350-132-770-74	Equipment - Public Safety			29,848			
	Building and Equipment expenses for Fire Station #3.						
CAPITAL OUTLAY				29,848			
Totals for dept 132 - Public Safety				29,848			

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 150 - Streets							
CAPITAL OUTLAY							
350-150-770-29	Fed Grant - Third Street LHSIP	38,084	115,759				
	Third Street Underground Project						
350-150-770-52	Streetscape Program			350,977	23,153	23,153	23,153
					23,153	23,153	23,153
	Citywide improvements intended to achieve defined streetscape goals, historic district themes, community beautification, and entryway enhancements. FY2025 projects include: - South Couplet Beautification/Design (23,153)						
350-150-770-56	Stormwater Conveyance Improvements	91,436	48,844				
	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	271,522	50,130	100,000	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	3,071,144	6,524,534	2,273,760	2,803,996	2,803,996	2,803,996
					2,803,996	2,803,996	2,803,996
	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). FY2025 Projects include: - South Main Pedestrian Underpass (773,400) - South Highway 95 Pathway Extension (192,938) - Public Avenue Safety Improvement (101,674) - White Avenue Pavement Restoration (599,984) - Mountain View-F to Slonaker (536,000) - Mountain View-Joseph to Heron's Hideout (350,000) - Surface Treatment Program (250,000)						

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 150 - Streets							
CAPITAL OUTLAY							
350-150-770-89	Parking Lot Improvements		102,685				
	Funds for parking lot improvements identified within the City Capital Improvement Plan.						
350-150-770-98	Street Light Retrofit	20,159	1,023	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		3,492,345	6,842,975	2,739,737	2,942,149	2,942,149	2,942,149
Totals for dept 150 - Streets		3,492,345	6,842,975	2,739,737	2,942,149	2,942,149	2,942,149

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 165 - Rec & Culture - Parks							
COMMODITIES							
350-165-632-61	Subdivision Trees	1,200	2,082	1,500	8,600	8,600	8,600
					8,600	8,600	8,600
	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. Revenue off set from GL 350-000-421-15						
COMMODITIES		1,200	2,082	1,500	8,600	8,600	8,600
CAPITAL OUTLAY							
350-165-770-58	Paradise Pathway System Improvements	64,839	186,823				
	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		155,291	190,550	190,550	190,550
					190,550	190,550	190,550
	Building Improvements. - Hamilton Indoor Recreation Center Gluelam Beam Repair (190,550)						
350-165-770-73	Improvements - Parks	86,428	153,332	467,058	360,500	360,500	360,500
					360,500	360,500	360,500
	Capital improvement needs of the Recreation & Culture - Parks Department per the City Capital Improvement Plan. - East City Park Stage Replacement						
350-165-770-76	Other Equipment - Playgrounds	104,094	120,387				
	Installation and replacement of playground equipment. A primary funding source is Hamilton Fund.						
350-165-770-82	Swimming Pool Renovations	96,182	26,254				
	Repair and replacement at the Hamilton-Lowe Aquatic Center.						
CAPITAL OUTLAY		365,858	486,796	622,349	551,050	551,050	551,050
Totals for dept 165 - Rec & Culture - Parks		367,058	488,878	623,849	559,650	559,650	559,650
TOTAL APPROPRIATIONS		4,860,180	7,354,676	10,485,470	18,960,083	19,003,634	19,003,634

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
NET OF REVENUES/APPROPRIATIONS - FUND 350		2,563,146	(476,811)				

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
INVESTMENT EARNINGS							
355-000-471-00	Investment Earnings	238	350				
	Investment Earnings						
INVESTMENT EARNINGS		238	350				
Totals for dept 000 -		238	350				
TOTAL ESTIMATED REVENUES		238	350				

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 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		238	(26,625)				

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
INVESTMENT EARNINGS							
380-000-471-00	Investment Earnings	10,098	30,891	20,200	32,000	32,000	32,000
					32,000	32,000	32,000
	Interest income from investments from the corpus of the Hamilton reserves.						
INVESTMENT EARNINGS		10,098	30,891	20,200	32,000	32,000	32,000
OTHER FINANCING SOURCES							
380-000-900-01	Fund Balance - Assigned			11,800			
	Restricted Fund Balance from the Hamilton Reserves.						
OTHER FINANCING SOURCES				11,800			
Totals for dept 000 -		10,098	30,891	32,000	32,000	32,000	32,000
TOTAL ESTIMATED REVENUES		10,098	30,891	32,000	32,000	32,000	32,000

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 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	286,443					
	Transfer to Capital Projects Fund						
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 Fund for Hamilton Indoor Recreation Center's annual operations.						
TRANSFERS TO		318,443	32,000	32,000	32,000	32,000	32,000
Totals for dept 188 - Rec & Culture - HIRC		1,318,443	32,000	32,000	32,000	32,000	32,000
TOTAL APPROPRIATIONS		1,318,443	32,000	32,000	32,000	32,000	32,000
NET OF REVENUES/APPROPRIATIONS - FUND 380		(1,308,345)	(1,109)				

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
ESTIMATED REVENUES							
Dept 000							
PROPERTY TAXES							
590-000-410-00	General Property Taxes	1,071,211	1,042,515	1,049,600	1,046,400	1,046,400	1,046,400
					1,046,400	1,046,400	1,046,400
	Property tax levied pursuant to the capital projects general obligation bond principal and interest for FY2025.						
PROPERTY TAXES		1,071,211	1,042,515	1,049,600	1,046,400	1,046,400	1,046,400
INVESTMENT EARNINGS							
590-000-471-00	Investment Earnings	2,361	14,063	5,150	14,772	14,772	14,772
					14,772	14,772	14,772
	Earnings on investments.						
INVESTMENT EARNINGS		2,361	14,063	5,150	14,772	14,772	14,772
Totals for dept 000 -		1,073,572	1,056,578	1,054,750	1,061,172	1,061,172	1,061,172
TOTAL ESTIMATED REVENUES		1,073,572	1,056,578	1,054,750	1,061,172	1,061,172	1,061,172

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 900 - Debt							
COMMODITIES							
590-900-675-00	Fiscal Agent Fees	450	500	500	500	500	500
					500	500	500
	Bank agent fees for administration of the general obligation bond.						
COMMODITIES		450	500	500	500	500	500
DEBT SERVICE							
590-900-790-80	Principal - GO Bond 2019	765,000	795,000	830,000	860,000	860,000	860,000
					860,000	860,000	860,000
	Annual principal payment for the 2019 general obligation bond issue.						
590-900-791-80	Interest - GO Bond 2019	279,657	279,460	219,600	186,400	186,400	186,400
					186,400	186,400	186,400
	Annual principal payment for the 2019 general obligation bond issue.						
DEBT SERVICE		1,044,657	1,074,460	1,049,600	1,046,400	1,046,400	1,046,400
ENDING FUND BALANCE							
590-900-990-01	Ending Fund Balance - Assigned			4,650	14,272	14,272	14,272
					14,272	14,272	14,272
	Amount of general obligation bond assigned for a specific purpose.						
ENDING FUND BALANCE				4,650	14,272	14,272	14,272
Totals for dept 900 - Debt		1,045,107	1,074,960	1,054,750	1,061,172	1,061,172	1,061,172
TOTAL APPROPRIATIONS		1,045,107	1,074,960	1,054,750	1,061,172	1,061,172	1,061,172
NET OF REVENUES/APPROPRIATIONS - FUND 590		28,465	(18,382)				

City of Moscow
Budget
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 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
2024 - 2025

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2024-25 DEPT REQUESTED BUDGET	2024-25 PROPOSED BUDGET	2024-25 ADOPTED BUDGET
APPROPRIATIONS							
Dept 900 - Debt							
TRANSFERS TO							
595-900-890-30	Transfer To: Capital Projects				35,611	35,611	35,611
					35,611	35,611	35,611
	Transfer to Capital Projects Fund for future capital needs.						
TRANSFERS TO					35,611	35,611	35,611
ENDING FUND BALANCE							
595-900-990-01	Ending Fund Balance - Assigned			35,611			
	Ending Fund Balance						
ENDING FUND BALANCE				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		68,153,840	70,141,816	120,747,285	132,875,424	133,145,026	133,145,026
APPROPRIATIONS - ALL FUNDS		61,013,913	67,635,377	120,747,285	132,875,424	133,145,026	133,145,026
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		7,139,927	2,506,439				